



4491W

VITA/TCE Problems and Exercises

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

2010 RETURNS



Take your VITA/TCE training online at **www.irs.gov** (keyword: Link and Learn Taxes) with online testing, immediate scoring, feedback and more. Gain experience using the Electronic Software Practice Lab!



Pending Legislation and Technical Updates

At the time this product went to print, Congress was considering legislation that would impact returns within the scope of volunteer prepared returns. Publication 4491-X conveys tax law updates and other revisions to the VITA/TCE training products that occur after the products are published. The publication is normally available for downloading in mid-December via IRS.gov.

Volunteer Tax Alerts are issued during filing season (as needed) and may include additional technical updates. They are accessible via IRS.gov (keyword: Community Network). Also, consult your course instructor and/or site coordinator for guidance.

Department of the Treasury – Internal Revenue Service

Volunteer Agreement

Standards of Conduct – VITA/TCE Programs

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will ensure the returns I prepare, follow the Intake/Interview and Quality Review Processes.

TaxWise® is a copyrighted software program owned by CCH Small Firm Services® (CCH). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of CCH Small Firm Services® (CCH). The screen shots used in this publication may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Education and Product Development.

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.

Quality Return Process

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

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

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

The problems and exercises in this workbook will provide you an opportunity to: apply the tax law knowledge you gained in your training course; apply the screening and interview information on the *Intake and Interview Sheet*; use your references, resources, and tools; and 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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Comprehensive Problems and Practice Exercises

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

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

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

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

The **Practice Lab**, which is electronic tax software integrated with **Link & Learn Taxes**, will connect you to **2010 tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

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

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

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

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

All returns prepared at a VITA/TCE site must go through the quality review process. **Section C of Form 13614-C or Form 8158, Quality Review Sheet** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process. Section C of Form 13614-C is included with each comprehensive problem and exercise.

Notes for the Instructor

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

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

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

Notes for the Student

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

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

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

Answers

For those who train with 2010 materials and 2009 software, there are answers available in the workbook for each comprehensive problem, practice exercise, and supplemental exercise. The table for 2009 answers can be found in Appendix D. The 2010 answer table will be available on **irs.gov**, key words “community network,” in late November 2010.

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. A blank space has been provided to record the 2010 refund (balance due) answers.

Completing the Return

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

Using Software in Training

- Since these problems were written for use with 2010 software and tables, reduce all year values by one year or as noted in the exercise when using 2009 software. For example, Comprehensive Problem C, line 13 deals with stock sales for the Kents. If using 2009 software, change the year of sale to 2009.
- If using 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 area code and prefix provided on the intake sheet followed by any four digits.
- Replace “YS” with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

Preparing Paper Returns in Training

- After reading the material in the student guide (*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 2010 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 2009 answers can be found in Appendix D.

Table 1 - Comprehensive Training Problems and Exercises - Basic

Form 1040		Student Guide		Hudson	Parks	Cunningham	Clark	Bennett
2009	2010	Exercise		1	2	3	4	A
Line	Line	Chap. Subject						
1-5	1-5	Filing status	S	HH	MFS	MFJ	MFJ	
6	6	Dependents-children		x	x	x	x	
6	6	Dependents-other			x			x
7	7	W-2	x	x	x	x	x	
8a	8a	Taxable interest	x		x	x	x	
9	9	Dividends				x		
12	12	Small business (C-EZ)						
13	13	Capital gain						
15a	15a	IRA Distribution code G						
15a	15a	IRA Distribution code 1						
19	19	Unemployment compensation						x
20	20	Social Security benefits		x				
21	21	Other income (W2G)						x
30	30	Penalty on early withdrawal						x
31a	31a	Alimony paid						
32	32	IRA deduction						
33	33	Student loan interest deduction						
47		Foreign tax credit						
48		Child & dependent care credit						x
49		Education credit						
50		Retirement savings credit						x
51		Child tax credit		x		x	x	
59		Advanced EIC						x
63		Making work pay		x	x	x	x	
64		EIC		x				x
65		Additional child tax credit		x				x
73		Direct deposit/debit/savings bond						x

Table 2 - Comprehensive Training Problems and Exercises - Intermediate

Form 1040		Student Guide		Washington	Carlton	Moore	Webster	Webster	Graham
2009	2010	Exercise		1	2	3	4	4	B
Line	Line	Chap. Subject							
1-5	1-5	Filing status	HH	HH	QW	HH	S	MFJ	
6	6	Dependents-children	x	x	x	x			x
6	6	Dependents-other		x					x
7	7	W-2	x	x	x	x			x
8a	8a	Taxable interest	x	x	x				x
8b	8b	Non-taxable interest			x				
9	9	Dividends		x					x
12	12	Small business (C-EZ)					x		x
13	13	Capital gain							
15	15	IRA distribution							
16	16	Pension		x	x				x
19	19	Unemployment compensation			x	x			x
20	20	Social Security benefits							x
21	21	Other income			x				x
30	30	Penalty on early withdrawal	x						x
31a	31a	Alimony paid							x
32	32	IRA deduction							x
33	33	Student loan interest deduction			x				x
34		Jury duty paid to employer							x
40		Itemized deductions				x			x
47		Foreign tax credit		x					
48		Child & dependent care credit	x			x			x
49		Education credit	x	x	x				x
50		Retirement savings credit	x						x
51		Child tax credit	x						x
52		Residential energy credit				x			x
59		Advanced EIC	x						
63		Making work pay	x	x	x	x	x		x
64		EIC	x	x	x	x			x
65		Additional child tax credit	x	x	x				x
66		Refundable education		x	x				x
67		First time home buyers credit		x					
73		Direct deposit/debit/savings bond	x			x	x		x

Table 3 - Comprehensive Training Problems and Exercises - Advanced

Form 1040		Student Guide		Baylor	Austin	Fleming	Sterling	Kent
2009	2010	Exercise		1	2	3	4	C
Line	Line	Chap.	Subject					
1-5	1-5		Filing status	MFJ	MFS	HH	MFJ	MFJ
39a	39a		Taxpayer or Spouse blind				x	
			Death of Spouse	x				
6	6		Dependents-children	x		x		x
6	6		Dependents-other				x	x
			Non-dependent-children			x		
7	7		W-2		x	x		x
8a	8a		Taxable interest			x	x	x
			Owner financed interest					x
8b	8b		Non-taxable interest			x		x
9	9		Dividends	x	x		x	x
10	10		Taxable refund					x
11	11		Alimony received			x		
12	12		Small business (Sch C-EZ or C)			x		x
13	13		Capital gain	x	x		x	x
15	15		IRA distribution		x	x		x
16	16		Pension	x	x	x	x	x
17	17		Rents/royalties (Sch E)					x
19	19		Unemployment compensation			x		x
20	20		Social Security/RRB benefits	x	x		x	x
21	21		Other income	x				x
30	30		Penalty on early withdrawal					x
31a	31a		Alimony paid					x
32	32		IRA deduction					x
33	33		Student loan interest deduction					x
34			Jury duty paid to employer					
40			Itemized deductions	x	x			x
47			Foreign tax credit					x
48			Child & dependent care credit			x		x
49			Education credit					x
50			Retirement savings credit					
51			Child tax credit	x		x		x
52			Residential energy credit					x
59			Advanced EIC			x		
62			Estimated payments					x
63			Making work pay		x	x		x
64			EIC			x		
65			Additional child tax credit					
66			Refundable education					x
67			New home buyers credit		x			
73			Direct deposit/debit/savings bond		x			x

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

Form 1040		Student Guide	Ranger				Newberry			King		Webber		Howard		Greenville		Holmes	
2009	2010	Exercise	1	2	3	D	1	2	E										
Line	Line	Chap. Subject																	
1-5	1-5	Filing status	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ										
39a	39a	Taxpayer or Spouse blind																	
		Death of Spouse																	
6	6	Dependents-children	X	X	X	X												X	
6	6	Dependents-other																	
		Non-dependent-children																	
7	7	W-2	X	X	X	X								X	X	X			
8a	8a	Taxable interest	X													X			
		Owner financed interest																	
8b	8b	Non-taxable interest																	
9	9	Dividends																	
10	10	Taxable refund																	
11	11	Alimony received																	
12	12	Small business (Sch C-EZ or C)	X																
13	13	Capital gain																	
15	15	IRA distribution																	
16	16	Pension																	
17	17	Rents/royalties (Sch E)				X													
19	19	Unemployment compensation																	
20	20	Social Security/RRB benefits																	
21	21	Other income (Foreign Earned Income Exclusion)												X				X	
24	24	Reservist business expenses				X													
26	26	Moving Expenses				X													
27	27	1/2 SE Tax	X																
30	30	Penalty on early withdrawal																	
31a	31a	Alimony paid																	
32	32	IRA deduction																	
33	33	Student loan interest deduction																	
34		Jury duty paid to employer																	
40	40	Itemized deductions				X													
47	47	Foreign tax credit														X			
48	48	Child & dependent care credit		X														X	
49	49	Education credit				X										X			
50	50	Retirement savings credit		X														X	
51	51	Child tax credit			X													X	
52	52	Residential energy credit																	
56	56	Self-Employment Tax	X																
59	59	Advanced EIC																	
62	62	Estimated payments																	
63	63	Making work pay	X	X	X	X								X	X	X			
64	64	EIC	X	X	X	X													
65	65	Additional child tax credit	X	X	X	X												X	
66		Refundable education																	
67		New home buyers credit																	
73		Direct deposit/debit/savings bond																	

Basic Practice Exercises 1–3

Exercise 1 – Hudson Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name ROSE	M. I.	Last Name HUDSON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 730 Benjamin Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 704-555-xxxx Other:		E-mail	
5. Your Date of Birth 04/16/1988	6. Your Occupation Student		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Occupation		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 1 – Hudson Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Hudson

- Rose is enrolled as a full time student at the local college. She is in her sophomore year pursuing a degree in Business Management.
- Rose is not married and has lived with her parents her entire life. They have provided all of her support.
- She worked part time to earn spending money.
- This is the first year Rose 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.
- Rose wants to contribute to the Presidential Election Campaign Fund.
- **If using 2009 software, apply 2009 tax law.**
- Rose did not receive an Economic Recovery Payment. Check “No” on lines 10 and 11 of Schedule M.

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

In addition, to ensure the accuracy of the taxpayer’s return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, 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) 02-1xxxxxx		1 Wages, tips, other compensation \$7,914.23		2 Federal income tax withheld \$199.00			
c Employer's name, address, and ZIP code JACK'S STEAKHOUSE 24 Bauer Street San Diego, CA 92109		3 Social security wages \$7,914.23		4 Social security tax withheld \$490.68			
		5 Medicare wages and tips \$7,914.23		6 Medicare tax withheld \$114.76			
		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. Rose Hudson 2715 Alms 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 type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 23-4567899	16 State wages, tips, etc. \$7,914.23	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

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

2010

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. PEOPLE'S FEDERAL BANK P.O.Box 54321 Phoenix, AZ 85026		Payer's RTN (optional)	OMB No. 1545-0112	<div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-weight: bold;">Interest Income</div>	
		1 Interest income \$ 21.22			
		2 Early withdrawal penalty \$	Form 1099-INT		
PAYER'S federal identification number 02-2xxxxxx	RECIPIENT'S identification number 021-xxxxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$		<p>Copy B For Recipient</p> <p>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.</p>	
RECIPIENT'S name Rose Hudson 2715 Alms Street 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
		8 Tax-exempt interest \$			9 Specified private activity bond interest \$
		10 Tax-exempt bond CUSIP no. (see instructions)			
Account number (see instructions)					

Form **1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Exercise 2 – Parks Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name ODESSA	M. I. P	Last Name PARKS	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3001 Harris Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: (XXX) 555-1212 Other:		E-mail	
5. Your Date of Birth 12/26/1953	6. Your Occupation Customer Service Rep.	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☒ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 11/07/2010

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Corey Parks	10/30/96	Son	12	Yes	Yes	Yes	No
Asia Johnson	02/10/95	Daughter	12	Yes	Yes	Yes	No
Angie Jesse	06/20/34	Mother	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 2 – Parks Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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




Interview Notes – Parks

- Odessa has two children, Asia Johnson and Corey Parks, who live with her full time. She paid all the household expenses and provided all of her children's support.
- Odessa's mother, Angie Jesse, also lives with her full time and Odessa provides over half of her support. Angie's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- Odessa does not want to contribute to the Presidential Election Campaign Fund.
- If there is a refund she wants it sent to her home. If she has a balance due, then she will pay by check.
- Odessa's ex-husband, Karl Johnson, is deceased and she receives widow's benefits from Social Security and provides you with a Form SSA-1099 benefit statement. Odessa and Larry Parks divorce decree was final on 11/07/2010. (If using 2009 software, then the divorce decree was final on 11/07/2009.)
- She did not itemize deductions last year.
- **If using 2009 software, apply 2009 tax law.**
- Odessa received an Economic Recovery Payment in 2009. Check "yes" on line 10 of Schedule M and enter \$250. Check "no" on line 11 on Schedule M.
- In 2010, Odessa did not receive an Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 031-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 03-1xxxxxx				1 Wages, tips, other compensation \$30,612.00		2 Federal income tax withheld \$835.70	
c Employer's name, address, and ZIP code DYTEC, INC. 2526 We Are Here Blvd. Columbia, SC 29201				3 Social security wages \$30,612.00		4 Social security tax withheld \$1,898.00	
				5 Medicare wages and tips \$30,612.00		6 Medicare tax withheld \$444.00	
				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. 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 YS	Employer's state ID number 34-5789123	16 State wages, tips, etc. \$30,612.00	17 State income tax \$325.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

2010

Department of the Treasury—Internal Revenue Service

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2010 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name ODESSA P. PARKS		Box 2. Beneficiary's Social Security Number 031-XX-XXXX
Box 3. Benefits Paid in 2010 \$8,250.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$8,250.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$8,250 Medicare Part B premiums deducted from your benefits: Medicare Prescription Drug premiums (Part D) deducted from your benefits: Total Additions: \$8,250 Benefits for 2010: \$8,250		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address Odessa P. Parks 3001 Harris 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, 2010 - Subject to Change		
Form SSA-1099-SM (1-2010) DO NOT RETURN THIS FORM TO SSA OR IRS		

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

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name CHARLOTTE	M. I. C	Last Name CUNNINGHAM	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name ROBERT	M. I. N	Last Name CUNNINGHAM	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2203 Kaizi Lane	Apt#	City Your City	State YS Zip Code Your ZIP
4. Phone Primary: (713) 555-XXXX Other:		E-mail	
5. Your Date of Birth 01/21/1963	6. Your Occupation Dental Assistant	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 11/11/1958	10. Spouse's Occupation Driver	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Annie Cunningham	09/16/90	Daughter	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

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

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Cunningham

- Charlotte has not lived with her husband since October 2010, and he will not agree to file jointly with her. Her husband's name is Robert Cunningham (SSN 043-XX-XXXX). (Note: If using 2009 software, Charlotte has not lived with her husband since October 2009).
- Charlotte has one daughter, Annie, who is a full time sophomore student at a private university. Annie received a full scholarship and grant to cover all of her college expenses.
- Charlotte provided all of Annie's support during the last year.
- Robert has already submitted his tax return, and he did not itemize deductions for this filing year.
- Charlotte will take care of any amount due by check and wants any refund sent to her home address.
- She does not want to contribute to the Presidential Election Campaign Fund.
- **If using 2009 software, apply 2009 tax law.**
- In 2010, Charlotte did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 on Schedule M if using 2009 software.

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

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 041-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 \$39,864.74		2 Federal income tax withheld \$8,013.95			
		3 Social security wages \$39,864.74		4 Social security tax withheld \$2,471.61			
c Employer's name, address, and ZIP code MEGA Dental 416 Christian Court Philadelphia, PA 19119		5 Medicare wages and tips \$39,864.74		6 Medicare tax withheld \$578.04			
		7 Social security tips		8 Allocated tips			
		9 Advance EIC payment		10 Dependent care benefits			
		11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name Suff. Charlotte Cunningham 1030 Corey Way Your City, State and ZIP Code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 76-887684	16 State wages, tips, etc. \$39,864.74	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
Copy B—To Be Filed With Employee's FEDERAL Tax Return.

2010

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Asia Financial Bank P.O.Box 27865 Hartford, CT 06101		Payer's RTN (optional)	2010	Interest Income
		1 Interest income \$ 538.54	Form 1099-INT	
		2 Early withdrawal penalty \$		
PAYER'S federal identification number 04-3xxxxxx	RECIPIENT'S identification number 041-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name CHARLOTTE CUNNINGHAM 2203 Kaizi Lane 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 \$	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)		
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

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

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name WINDSOR	M. I. C	Last Name CLARK	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name TEENA	M. I. S	Last Name STEPHENS	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3707 Brandon Avenue	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: (425) 555-XXXX Other:		E-mail	
5. Your Date of Birth 12/30/1971	6. Your Occupation Supervisor		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/14/1973	10. Spouse's Occupation Office Assistant		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tori Clark	02/10/98	Daughter	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

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

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

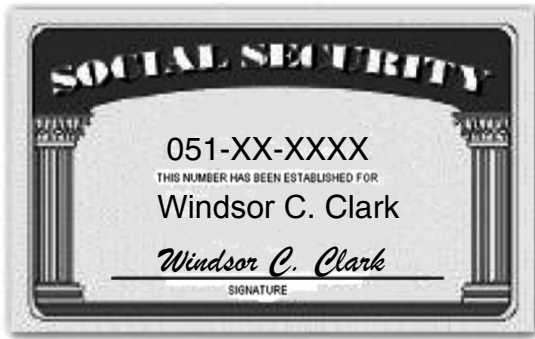
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Interview Notes – Clark

- Windsor and Teena were married on October 11, 2010. Windsor has one daughter from his previous marriage. (Note: If using 2009 software, the Clarks were married on October 11, 2009).
- Windsor's daughter, Tori, lived with him for the entire year. Tori's mother provided half of her support but will not claim Tori as a dependent on her tax return.
- Teena Clark, whose maiden name is Stephens, tells you she has not notified the Social Security Administration of her name change. (You should suggest that she contact the Social Security Administration to correct her name to match her social security number. This will prevent delays in processing the return and issuing refunds. It also safeguards any future social security benefits.)
- If there is a refund, the Clarks want it sent to their home. If they owe more taxes, they will pay by check.
- Neither wants to contribute to the Presidential Election Campaign Fund.
- The Clarks' correct street address is 110 Brandon Avenue.
- **If using 2009 software, apply 2009 tax law.**
- In 2010, Windsor nor Teena received an Economic Recovery Payment. Check "no" on lines 10 and 11 on Schedule M if using 2009 software.

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

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">051-xx-xxxx</div>		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 05-1xxxxxx		1 Wages, tips, other compensation \$35,357.37		2 Federal income tax withheld \$3,562.97	
c Employer's name, address, and ZIP code MARC TECKTRONICS P.O.Box 1632 Charleston, SC 29403		3 Social security wages \$36,587.37		4 Social security tax withheld \$2,268.42	
		5 Medicare wages and tips \$36,587.37		6 Medicare tax withheld \$530.52	
		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. Windsor C. Clark 3707 Paine Ave. 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 D \$1,230.00	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 05-1881172	16 State wages, tips, etc. \$35,357.37	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

2010

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 <div style="border: 1px solid black; padding: 2px; display: inline-block;">052-xx-xxxx</div>		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 \$32,481.24		2 Federal income tax withheld \$1,547.00	
c Employer's name, address, and ZIP code G.K. ASSOCIATES, 618 Moss Lane, Tampa, FL 33602		3 Social security wages \$32,481.24		4 Social security tax withheld \$2,013.84	
		5 Medicare wages and tips \$32,481.24		6 Medicare tax withheld \$470.98	
		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. Teena Clark 110 Brandon Ave. 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 05-24567812	16 State wages, tips, etc. \$32,481.24	17 State income tax \$526.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service


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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. ASP UNITED BANK 10715 Trust Us Blvd. Portland, OR 97208		1a Total ordinary dividends \$ 187.00	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-DIV	Dividends and Distributions	
		1b Qualified dividends \$			
		2a Total capital gain distr. \$			
		2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient		
		2c Section 1202 gain \$		2d Collectibles (28%) gain \$	
PAYER'S federal identification number 05-3xxxxxx	RECIPIENT'S identification number 052-xx-xxxx				
RECIPIENT'S name TEENA CLARK 110 Brandon Avenue Your City, State and ZIP Code		3 Nondividend distributions \$	4 Federal income tax withheld \$ 19.00	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
					5 Investment expenses \$
		6 Foreign tax paid \$	7 Foreign country or U.S. possession 		
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$		
Account number (see instructions) <div style="background-color: #cccccc; height: 40px;"></div>					
Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. PRECIOUS FINANCIAL 1212 Haney Blvd. Monroe, NC 28110		Payer's RTN (optional) 1 Interest income \$ 217.00	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-INT	Interest Income
		2 Early withdrawal penalty \$		
		3 Interest on U.S. Savings Bonds and Treas. obligations \$		
PAYER'S federal identification number 05-4xxxxxx	RECIPIENT'S identification number 051-xx-xxxx			
RECIPIENT'S name WINDSOR C. CLARK 110 Brandon Avenue Your City, State and ZIP Code		4 Federal income tax withheld \$	5 Investment expenses \$	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.
		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) 		
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service				

Basic Supplemental Exercise 1

1. Continue Exercise 1 (Hudson) received this Form W-2 after filing her 2010 tax return. Therefore, a Form 1040X must be prepared. Refer to *Publication 4012* for instructions on completing a Form 1040X when using electronic tax preparation software.

a Employee's social security number 021-xx-xxxx		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 02-3xxxxxx		1 Wages, tips, other compensation \$475.00		2 Federal income tax withheld \$48.00	
c Employer's name, address, and ZIP code SISTERS' CAFE 200 Saint Paul Street Charlotte, NC 28205		3 Social security wages \$475.00		4 Social security tax withheld \$29.45	
		5 Medicare wages and tips \$475.00		6 Medicare tax withheld \$6.89	
		7 Social security tips		8 Allocated tips \$70.00	
		9 Advance EIC payment		10 Dependent care benefits	
d Control number		e Employee's first name and initial Last name Suff. Rose Hudson 709 E. 24th Street Your City, State and ZIP Code		11 Nonqualified plans 12a See instructions for box 12 12b 12c 12d	
f Employee's address and ZIP code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		14 Other	
15 State Employer's state ID number YS 76-245433		16 State wages, tips, etc. \$475.00		17 State income tax \$	
		18 Local wages, tips, etc.		19 Local income tax	
		20 Locality name			

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

2010

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.

Basic Comprehensive Problem

Problem A – Bennett Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name QUINCY	M. I. C	Last Name BENNETT	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name COLBY	M. I. J	Last Name BENNETT	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 607 OAK ST	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: (832) 555-XXXX	Other:		E-mail
5. Your Date of Birth 08/15/1955	6. Your Occupation Machine Operator	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 01/11/1956	10. Spouse's Occupation School Counselor	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Christian Johnson	04/16/04	Grandchild	12	Yes	Yes	Yes	No
Denise Bennett	03/28/88	Daughter	12	Yes	Yes	Yes	No
Marc A. Bennett	11/06/59	Brother	10	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Problem A – Bennett Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



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


Interview Notes – Bennett

- Denise is a junior at a local college. She attends college full time and received a full scholarship. Denise and her son, Christian Johnson, lived with her parents full time. Quincy and Colby indicated that they paid for day care for Christian while they both worked.
- Quincy wants to contribute to the Presidential Election Campaign Fund but Colby does not.
- Marc, Quincy's brother, who is permanently and totally disabled, moved in with him in March 2010 after their parents died in February 2010. Marc does not provide more than half of his support. (Note: If using 2009 software, Marc moved in with Quincy in March 2009 after their parents died in February 2009.)
- If they receive a refund, they want to purchase \$3,500 in savings bonds and deposit the remainder into their checking account. If they owe money, they want the amount direct debit from their checking account.
- **If using 2009 software, apply 2009 tax law.**
- In 2010, Quincy and Colby, did not receive an Economic Recovery Payment. Check "No" on lines 10 and 11 of the Schedule M if you are using 2009 software.

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


In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

a Employee's social security number 011-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 01-1XXXXXX		1 Wages, tips, other compensation \$6,276.32		2 Federal income tax withheld \$983.00	
c Employer's name, address, and ZIP code LUTHER PETROLEUM 683 Sommerset St. Wilmington, DE 19850		3 Social security wages \$6,807.07		4 Social security tax withheld \$422.04	
		5 Medicare wages and tips \$6,807.07		6 Medicare tax withheld \$98.70	
		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 ST. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$530.75	
		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 72-300987	16 State wages, tips, etc. \$6276.32	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 **2010** 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 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) 01-2XXXXXX		1 Wages, tips, other compensation \$16,857.00		2 Federal income tax withheld \$2,528.55	
c Employer's name, address, and ZIP code WILLIAM SCHOOL DISTRICT 4816 Ridge Way Charlotte, NC 28262		3 Social security wages \$16,857.00		4 Social security tax withheld \$1,045.13	
		5 Medicare wages and tips \$16,857.00		6 Medicare tax withheld \$244.43	
		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. Colby J Bennett 2214 Clay 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 YS	Employer's state ID number 89-8795234	16 State wages, tips, etc. \$16,857.00	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 **2010** 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): \$6,883 (2009)
\$_____ (2010)

Line 8a—Interest

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Fifth American Bank P.O.Box 24135 San Jose, CA 96101		Payer's RTN (optional) 1 Interest income \$ 465.89 2 Early withdrawal penalty \$ 45.63	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div> Interest Income Form 1099-INT
PAYER'S federal identification number 01-3xxxxxxx	RECIPIENT'S identification number 011-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name QUINCY C. BENNETT 607 Oak St. 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 \$
Account number (see instructions)		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service			

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.

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)			
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 \$ 11,786.00 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold;">2010</div> Certain Government Payments Form 1099-G
PAYER'S federal identification number 01-4xxxxxxx	RECIPIENT'S identification number 011-xx-xxxx	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 1,179.00
RECIPIENT'S name Quincy C. Bennett Street address (including apt. no.) 607 Oak St. City, state, and ZIP code Your City, State and ZIP Code		5 ATAA payments \$	6 Taxable energy grants \$
Account number (see instructions)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>
Account number (see instructions)		9 Market gain \$	10a State 10b State identification no. 11 State income tax withheld
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service			

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.

Refund Monitor – Refund (Balance Due): \$6,168 (2009)
\$_____ (2010)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238 <div style="font-size: 2em; font-weight: bold;">2010</div> Form W-2G Certain Gambling Winnings	
PAYER'S name, address, ZIP code, federal identification number, and telephone number We Pay Casino 21 Poker Ave Charlotte, NC 28205 01-6xxxxxx (980) 555-xxxx	1 Gross winnings \$1,600.00	2 Federal income tax withheld \$150.00	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.		
	3 Type of wager Slots	4 Date won 8/14/2010			
	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 St. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 011-xx-xxxx	10 Window	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. 22-3xxxxxx	14 State income tax withheld .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>Quincy C. Bennett</i>				Date ► 8/14/10	
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): \$5,902 (2009)
\$_____ (2010)

Line 48—Credit for Child and Dependent Care Expenses

Quincy and Colby paid Geraldine's Day Care Center \$1,100 to watch Christian after school each day. The center's address is 128 Wilson Lane, Your City, State, and ZIP Code. Its employer identification number (EIN) is 01-5XXXXXX

Refund Monitor – Refund (Balance Due): \$6,177 (2009)
\$_____ (2010)

Line 50—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 64a—Earned Income Credit (EIC)

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

Refund Monitor – Refund (Balance Due): \$8,231 (2009)

\$_____ (2010)

Line 73a—Amount You Want Refunded to You

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

Refund deposit into checking account: \$4,731 (2009)

\$_____ (2010)

Refund used to purchase savings bonds: \$3,500 (2009)

\$_____ (2010)

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 Section C of Form 13614-C or Form 8158, Quality Review Sheet.

Intermediate Practice Exercises 5–8

Exercise 5 – Washington Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Willie Washington	10/2/99	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Exercise 5 – Washington Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Maurice Washington		1234
516 Fremont Rd.		15-000000000
Your City, State, and ZIP Code		
PAY TO THE ORDER OF _____		\$
_____		DOLLARS
St. Louis National Bank		
St. Louis, MO 63110		
For _____		
:062005690 :00578965542 1234		

Interview Notes – Washington

- Maurice is a single dad and provides total support for his son Willie.
- No one else can claim Maurice or Willie as dependents.
- Maurice elects to contribute to the Presidential Campaign Fund.
- Maurice did not itemize deductions last year.
- Maurice paid for Willie to attend before- and after-school care at Granny's House Day Care Center, (EIN 12-4XXXXXX) which is located at 777 Berry Drive, Your City, State and ZIP Code. The total paid for child care was \$2,875.
- Maurice paid \$1,750 for real estate taxes last year.
- Maurice tells you that he attended a local computer technology seminar sponsored by an eligible educational institution, to keep up-to-date in his career, and that the cost was \$1,500 for registration and required materials.
- If Maurice is due a refund, he wants his refund to be direct deposit. If he has a balance due he will mail a check in.
- **If using 2009 software, use 2009 tax law.** Maurice did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Maurice did not receive the Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

(An additional standard deduction was allowed for real estate taxes paid in 2009. At the time this publication went to print, no additional standard deduction is allowed for real estate taxes paid in 2010. Check Publication 4491-X for the most current tax law.)

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. HAMILTON SAVINGS & LOAN 3265 Elon Way Tampa, FL 33635		Payer's RTN (optional)	OMB No. 1545-0112
		1 Interest income \$ 268.10	2010 Interest Income Form 1099-INT
		2 Early withdrawal penalty \$ 17.80	
PAYER'S federal identification number 12-1xxxxxx	RECIPIENT'S identification number 121-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name MAURICE WASHINGTON 516 Fremont Road 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 \$
		10 Tax-exempt bond CUSIP no. (see instructions)	
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.

a Employee's social security number 121-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 12-2XXXXXX		1 Wages, tips, other compensation \$17,765.11		2 Federal income tax withheld \$1,369.10			
c Employer's name, address, and ZIP code BETTS TECHNOLOGY 1134 Friendly Blvd. Tampa, FL 33635		3 Social security wages \$18,923.65		4 Social security tax withheld \$1,173.27			
		5 Medicare wages and tips \$18,923.65		6 Medicare tax withheld \$274.39			
		7 Social security tips		8 Allocated tips			
		9 Advance EIC payment		10 Dependent care benefits			
d Control number							
e Employee's first name and initial Last name MAURICE A. WASHINGTON 516 Fremont Road Your City, State and ZIP Code		11 Nonqualified plans 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 14 Other		12a See instructions for box 12 D \$1,158.54			
				12b			
				12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 59-4563210	16 State wages, tips, etc. \$17,765.11	17 State income tax \$403.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement

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

2010

Department of the Treasury—Internal Revenue Service

a Employee's social security number 121-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 12-3xxxxxx		1 Wages, tips, other compensation \$11,465.56		2 Federal income tax withheld \$1,120.00			
c Employer's name, address, and ZIP code FRANKLIN TECHNOLOGY, INC. 74 Lawrence Avenue St. Petersburg, FL 33702		3 Social security wages \$11,465.56		4 Social security tax withheld \$710.86			
		5 Medicare wages and tips \$11,465.56		6 Medicare tax withheld \$166.25			
		7 Social security tips		8 Allocated tips			
		9 Advance EIC payment \$900.00		10 Dependent care benefits \$850.00			
d Control number							
e Employee's first name and initial Last name MAURICE A. WASHINGTON 516 Fremont Road Your City, State and ZIP Code		11 Nonqualified plans 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 14 Other		12a See instructions for box 12			
				12b			
				12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 59-9871235	16 State wages, tips, etc. \$11,465.56	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

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

2010

Department of the Treasury—Internal Revenue Service

Exercise 6 – Carlton Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Artis Murray	3/3/95	Nephew	7	Yes	Yes	Yes	No
Randy Carlton	9/9/87	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 6 – Carlton Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date <u>04/27/2010</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

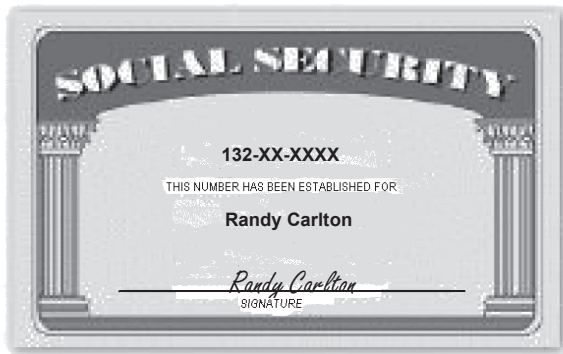
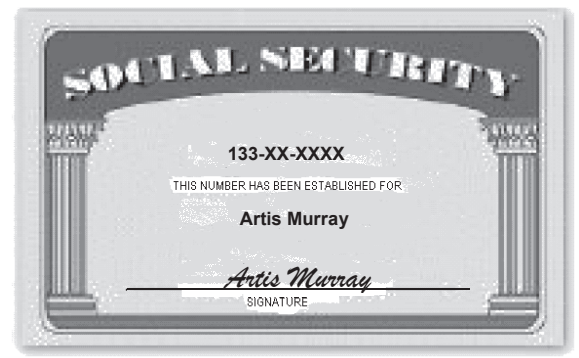
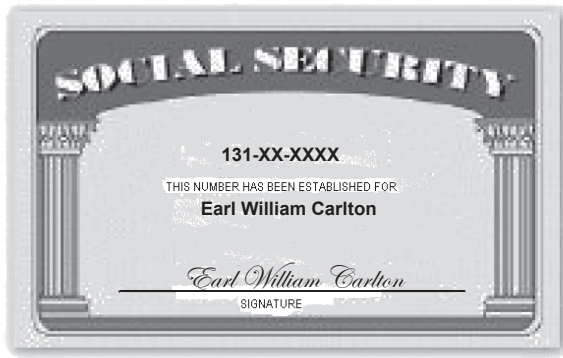
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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




Interview Notes – Carlton

- Earl is married to Pam Carlton (134-XX-XXXX). She left him 4 years ago and has not lived with him since. They file separate returns and neither itemizes deductions.
- Earl has been renting since they separated, but decided to take advantage of the First-Time Homebuyers Credit this year, and purchased a home on April 27, 2010 for \$185,600. Earl wants to claim the credit on his current year return. He did not have enough interest on his new mortgage or taxes to itemize.
- Earl paid the total cost of maintaining a household for himself and his son Randy. When Earl's sister became ill last June, her son Artis moved in with him. Earl provided all support for Randy and over half the support for Artis.
- Randy is a junior, and a full-time student, at the local college. He received a \$1,000 tax-free grant. In addition, Earl used his credit card to pay \$6,060 for college expenses, consisting of:
 - o \$785 for a laptop computer (students were required to bring their own laptop for classes)
 - o \$4,500 for tuition
 - o \$1,275 for books purchased at an off-campus bookstore
- Earl wants to contribute to the Presidential Election Campaign Fund.
- If a refund is due, Earl wants a check mailed to his home. He will pay any tax due by check.
- **If using 2009 software, use 2009 tax law.** Earl did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Earl did not receive the Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 131-xx-xxxx		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 13-1xxxxxx		1 Wages, tips, other compensation \$15,213.78		2 Federal income tax withheld \$1,583.57	
c Employer's name, address, and ZIP code GATES MANUFACTURING CO. 2300 E. Page St. Franklin, PA 16323		3 Social security wages \$16,213.78		4 Social security tax withheld \$1,005.25	
		5 Medicare wages and tips \$16,213.78		6 Medicare tax withheld \$235.10	
		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 EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,000.00	
		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 13-5321789	16 State wages, tips, etc. \$15,213.78	17 State income tax \$434.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2010

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. DAVIS INVESTMENT SERVICE 175 N. Tucker Blvd. Franklin, PA 16323		1 Original issue discount for 2010*	OMB No. 1545-0117	2010 Form 1099-OID	Original Issue Discount
		\$ 837.00			
		2 Other periodic interest			
		\$			
PAYER'S federal identification number 13-2xxxxxx	RECIPIENT'S identification number 131-xx-xxxx	3 Early withdrawal penalty	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.	
		\$	\$ 83.00		
RECIPIENT'S name EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		5 Description			
		6 Original issue discount on U.S. Treasury obligations*			
		7 Investment expenses			
Account number (see instructions)		\$	\$		
		* This may not be the correct figure to report on your income tax return. See instructions on the back.			

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. FIELDS INVESTMENT SERVICES 2121 Spruce St. Pittsburgh, PA 15219		1a Total ordinary dividends	OMB No. 1545-0110	2010 Form 1099-DIV	Dividends and Distributions
		\$ 158.96			
		1b Qualified dividends			
		\$ 108.96			
		2a Total capital gain distr.	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.	
		\$	\$		
PAYER'S federal identification number 13-3xxxxxx	RECIPIENT'S identification number 131-xx-xxxx	2c Section 1202 gain	2d Collectibles (28%) gain		
		\$	\$		
RECIPIENT'S name EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		3 Nondividend distributions	4 Federal income tax withheld		
		\$	\$		
			5 Investment expenses		
			\$		
		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$ 8.36			
		8 Cash liquidation distributions	9 Noncash liquidation distributions		
		\$	\$		
Account number (see instructions)					

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

PAID BY OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT SERVICES PROGRAM
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy B - File with Federal tax return

2010

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

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

PAYER's Federal Identification 13-4XXXXXX	Recipient's ID No. (Annuitant) 131-XX-XXXX	Account number (Retirement Claim No.) CSA 541207692
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	PAID TO → Earl W. Carlton 108 Sacramento Your City, State and ZIP Code	
7. Distribution Code(s) 7-NONDISABILITY		
9b. Total Employee Contributions \$37,386.00		

1. Gross distribution	\$15,468.00
2a. Taxable amount	\$13,468.00
4. Federal Income Tax Withheld	\$2,320.00
State 1 10. State Income Tax Withheld	NONE
State 2 10. State Income Tax Withheld	NONE

To separate, tear on perforation

☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number HARRIS COLLEGE OF MISSOURI College Drive St. Louis, MO 63103		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2010 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$ 5,500.00		
FILER'S federal identification no. 13-5xxxxxx	STUDENT'S social security number 132-xx-xxxx	3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/>		
STUDENT'S name RANDY CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 1,000.00	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
		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 2011 <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

Exercise 7 – Moore Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☒ Widowed: Year of spouse's death: 04/12/2008

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Deloris Moore	5/21/95	Daughter	12	Yes	Yes	Yes	No
Edna Moore	9/28/93	Daughter	12	Yes	Yes	Yes	No
Ronald Moore	5/15/88	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 7 – Moore Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>gambling</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

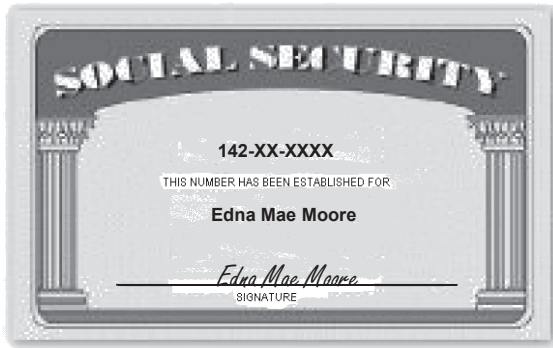
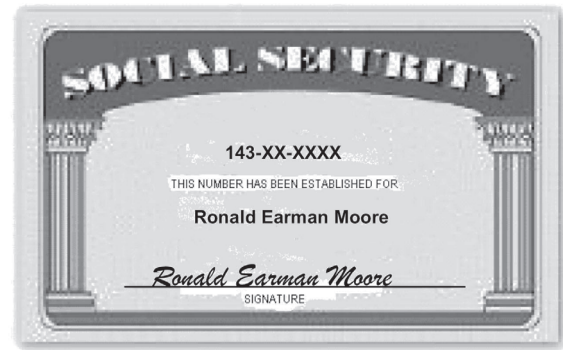
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Interview Notes – Moore

- Hilda's husband, Sam, died on April 2008. He was a federal employee at the time of his death, and Hilda was able to start drawing his joint/survivor annuity in January, 2009.
- Hilda paid all household expenses and all support for her three children.
- Hilda was unemployed for a few months last year.
- She is repaying a student loan and received a statement from the lending institution showing that she had paid \$438.57 in interest last year.
- Hilda received \$900 in federal/state tax-exempt interest from York Municipal Bonds.
- Hilda had gambling losses of \$1,500.
- Ronald is a full-time student at the University of Florida. He started his third year last August. Ronald's grandmother made the payments for his tuition and fees directly to the university.
- Hilda does not want to contribute to the Presidential Election Campaign Fund.
- Any refund or payment will be handled by paper check.
- **If using 2009 software, use 2009 tax law.** Hilda did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Hilda did not receive the Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">141-XX-XXXX</div>		Safe, accurate, FAST! Use OMB No. 1545-0008		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 14-1xxxxxx		1 Wages, tips, other compensation \$12,650.94		2 Federal income tax withheld \$2,819.57	
c Employer's name, address, and ZIP code HAWTHORN GENERAL HOSPITAL 1525 Vaughn Rd. Gainesville, FL 32603		3 Social security wages \$14,025.94		4 Social security tax withheld \$869.61	
		5 Medicare wages and tips \$14,025.94		6 Medicare tax withheld \$203.38	
		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 HILDA MAE MOORE 2621 Tudor Avenue Your City, State and ZIP Code		11 Nonqualified plans 		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px; display: inline-block;">D</div> \$1,375.00	
		13 Statutory employee Retirement plan Third-party sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> </div>		12b 	
		14 Other 		12c 	
				12d 	
f Employee's address and ZIP code 		15 State Employer's state ID number YS 59-882456		16 State wages, tips, etc. \$12,650.94	
		17 State income tax \$645.10		18 Local wages, tips, etc. 	
				19 Local income tax 	
				20 Locality name 	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. A. BEAN BANK & TRUST 704 NE State St. Gainesville, FL 32602		Payer's RTN (optional) 		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div>	
PAYER'S federal identification number 14-2xxxxxx		RECIPIENT'S identification number 141-xx-xxxx		1 Interest income \$ 334.89	
				2 Early withdrawal penalty \$	
RECIPIENT'S name HILDA MOORE 2621 Tudor Ave Your City, State and ZIP Code Account number (see instructions)		3 Interest on U.S. Savings Bonds and Treas. obligations \$		Form 1099-INT Interest Income 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.	
		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 \$	
		10 Tax-exempt bond CUSIP no. (see instructions) 			

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number HESSER CASINO 233 Catawba Highway Reno, NV 89510 Payer ID: 14-4xxxxxx (775) 555-xxxx	1 Gross winnings \$875.00	2 Federal income tax withheld		<div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-weight: bold;">Form W-2G</div> <div style="font-weight: bold;">Certain Gambling Winnings</div>
	3 Type of wager Slots	4 Date won 06/23/2010		
	5 Transaction	6 Race		
	7 Winnings from identical wagers	8 Cashier		
WINNER'S name, address (including apt. no.), and ZIP code HILDA M. MOORE 2621 Tudor Ave. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 141-xx-xxxx	10 Window		This information is being furnished to the Internal Revenue Service. <div style="font-weight: bold;">Copy B</div> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
	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>Hilda M. Moore</i>		Date ▶ 6/23/10		

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

Note: If using TaxWise® 2009 software, change the year for "Date Won" to 2009.

<input type="checkbox"/> CORRECTED				OMB No. 1545-1574
FILER'S name, street address, city, state, ZIP code, and telephone number UNIVERSITY OF COLUMBUS 677 E. University Drive Columbus, OH 43216	1 Payments received for qualified tuition and related expenses \$ 14,500.00	<div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-weight: bold;">Form 1098-T</div>		<div style="font-weight: bold;">Tuition Statement</div>
	2 Amounts billed for qualified tuition and related expenses \$			
FILER'S federal identification no. 14-5xxxxxx	STUDENT'S social security number 143-xx-xxxx	3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/>		
STUDENT'S name RONALD MOORE 2621 Tudor Ave. Your City, State and ZIP Code	4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 8,000.00		This is important tax information and is being furnished to the Internal Revenue Service.
	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 2011 ▶ <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

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION P.O.Box 854 Gainesville, FL 32603		1 Unemployment compensation \$ 2,735.25 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-G
PAYER'S federal identification number 14-3xxxxxx	RECIPIENT'S identification number 141-xx-xxxx	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 76.00
RECIPIENT'S name HILDA MOORE 2621 Tudor Ave. Your City, State and ZIP Code		5 ATAA payments \$ 7 Agriculture payments \$ 9 Market gain \$	6 Taxable energy grants \$ 8 Check if box 2 is trade or business income <input type="checkbox"/>
Account number (see instructions)		10a State	10b State identification no. 11 State income tax withheld

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Certain Government Payments

Copy B For Recipient
 This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<div style="display: flex; justify-content: space-between;"> <div> PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045 </div> <div> STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return </div> <div> <div style="font-size: 2em; font-weight: bold;">2010</div> <div style="font-size: 0.8em;"> OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc. </div> </div> </div>		
<div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: 0.8em;"> Form CSA 1099R (Rev. 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service </div> <div style="border: 1px solid black; padding: 5px;"> PAYER's Federal Identification 11-6xxxxxx </div>	<div style="border: 1px solid black; padding: 5px;"> Recipient's ID No. (Annuitant) 141-xx-xxxx </div>	<div style="border: 1px solid black; padding: 5px;"> Account number (Retirement Claim No.) CSA 291601713 </div>
<div style="border: 1px solid black; padding: 5px;"> 5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$0.00 </div>	<div> PAID TO </div> <div style="margin-top: 10px;"> HILDA MAE MOORE 2621 Tudor Ave. Your City, State and ZIP Code </div>	
<div style="border: 1px solid black; padding: 5px;"> 7. Distribution Code(s) 4 - Death Benefit </div>		
<div style="border: 1px solid black; padding: 5px;"> 9b. Total Employee Contributions \$32,250.00 </div>		
To separate, tear on perforation		

1. Gross distribution	\$15,858.25
2a. Taxable amount	\$14,750.00
4. Federal Income Tax Withheld	\$1,200.00
State 1 10. State Income Tax Withheld	NONE
State 2 10. State Income Tax Withheld	NONE

Exercise 8 – Webster Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Nigel Webster	6/23/00	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 8 – Webster Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

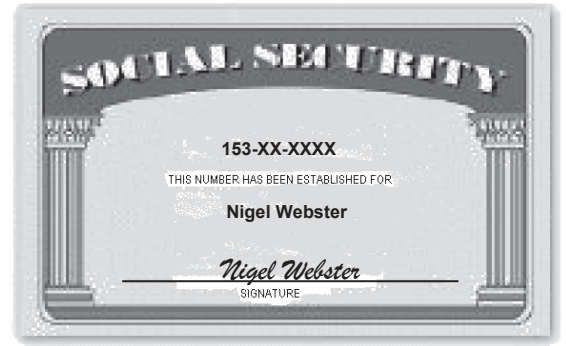
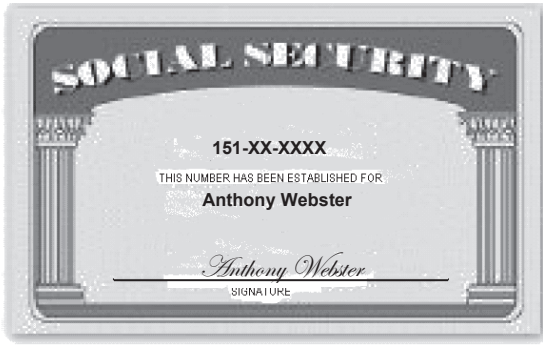
Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**



Anthony Webster		310
Courtney Webster		
919 N. Porter Street		
Your City, State, and ZIP Code		
PAY TO THE ORDER OF		\$
		DOLLARS
YORK NATIONAL BANK		
Rochester, NY 14603		
: 062005690 : 00578965542		310

Interview Notes – Webster

- Anthony and Courtney married on January 1, 2011. Courtney has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Anthony has a son, Nigel, from his previous marriage. Nigel lived with Anthony all last year. Anthony provided almost all of Nigel's support, but the divorce decree allows Nigel to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Courtney has a small home-based word processing business. Her gross income was \$5,740. Her expense for materials was \$636. She has written records for the 1,200 business miles (100 miles per month) and 9,000 other miles driven during the year. Her business takes up only a very small area of her home, and she uses her computer mainly for personal business. Courtney placed her car in service on February 4, 2008. Use business code 561410.
- A neighbor, Sheryl Hayden, cares for Nigel after school and Anthony paid her \$1,050 for the year. Her SSN is 154-XX-XXXX. Her address is 628 N. Porter St, Your City, State and ZIP Code.
- Anthony and Courtney both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Anthony itemized deductions last year and received a state refund of \$475. He filed as Head of Household and his itemized deductions totaled \$11,500. The amount from last year's Schedule A, line 5a (income taxes) was \$672, and line 5b (general sales tax) was \$195. His taxable income was \$5,776. Courtney did not itemize deductions last year.
- Courtney did not pay any real estate tax last year. Anthony Paid \$792 in real estate taxes in 2008.
- Anthony qualifies for the energy credit by installing several low energy windows. His receipt shows \$1,078 for the cost of the windows. He has the proper documentation.
- **If using 2009 software, use 2009 tax law.** Neither Anthony nor Courtney received an Economic Recovery Payment. Check "no" on lines 10 and 11 of Schedule M.
- In 2010, Anthony and Courtney did not receive the Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">151-XX-XXXX</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 15-1xxxxxx				1 Wages, tips, other compensation \$18,310.46		2 Federal income tax withheld \$2,375.50							
c Employer's name, address, and ZIP code AW CONTRACTING SERVICES 643 Sinclair St. Memphis, TN 38101				3 Social security wages \$18,310.46		4 Social security tax withheld \$1,135.25							
				5 Medicare wages and tips \$18,310.46		6 Medicare tax withheld \$265.50							
				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 Last name ANTHONY WEBSTER 919 N. Porter St. 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. \$18,310.46		17 State income tax \$670.20		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2010

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 <div style="border: 1px solid black; padding: 2px; text-align: center;">152-XX-XXXX</div>		OMB No. 1545-0008		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 \$12,520.30		2 Federal income tax withheld \$2,072.05							
c Employer's name, address, and ZIP code GDI TRADING COMPANY 12 Pembroke St. New Orleans, LA 70113				3 Social security wages \$12,520.30		4 Social security tax withheld \$776.26							
				5 Medicare wages and tips \$12,520.30		6 Medicare tax withheld \$181.54							
				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 COURTNEY O. TAYLOR 2708 Marywood Dr. Your City, State, 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 32-566X72		16 State wages, tips, etc. \$12,520.30		17 State income tax \$477.12		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2010

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. HAMPTON FIRST NATIONAL BANK 200 N. Andrea Blvd. Memphis, TN 38101		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 1,015.75 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ </div>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> <div style="text-align: center;">Form 1099-INT</div>	<div style="font-size: 1.5em; font-weight: bold;">Interest Income</div>
PAYER'S federal identification number 15-3xxxxxx	RECIPIENT'S identification number 151-xx-xxxx	<div style="border: 1px solid black; padding: 2px;"> 3 Interest on U.S. Savings Bonds and Treas. obligations \$ </div>		
RECIPIENT'S name ANTHONY WEBSTER 919 N. Porter St. Your City, State and ZIP Code Account number (see instructions)		<div style="border: 1px solid black; padding: 2px;"> 4 Federal income tax withheld \$ 115.11 </div>	<div style="border: 1px solid black; padding: 2px;"> 5 Investment expenses \$ </div>	
		<div style="border: 1px solid black; padding: 2px;"> 6 Foreign tax paid \$ </div>	<div style="border: 1px solid black; padding: 2px;"> 7 Foreign country or U.S. possession </div>	
		<div style="border: 1px solid black; padding: 2px;"> 8 Tax-exempt interest \$ </div>	<div style="border: 1px solid black; padding: 2px;"> 9 Specified private activity bond interest \$ </div>	
		<div style="border: 1px solid black; padding: 2px;"> 10 Tax-exempt bond CUSIP no. (see instructions) </div>		<div style="text-align: center;"> Copy B For Recipient </div> <p style="font-size: 0.8em;">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.</p>
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION 1245 Orleans St New Orleans, LA 70113		1 Unemployment compensation \$ 956.00 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> <div style="text-align: center;">Form 1099-G</div>	<div style="font-size: 1.5em; font-weight: bold;">Certain Government Payments</div>
PAYER'S federal identification number 15-4-xxxxxx	RECIPIENT'S identification number 152-xx-xxxx	<div style="border: 1px solid black; padding: 2px;"> 3 Box 2 amount is for tax year </div>		
RECIPIENT'S name COURTNEY O. TAYLOR 2708 Marywood Dr. Your City, State and ZIP Code Account number (see instructions)		<div style="border: 1px solid black; padding: 2px;"> 4 Federal income tax withheld \$ </div>	<div style="text-align: center;"> Copy B For Recipient </div> <p style="font-size: 0.8em;">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.</p>	
		<div style="border: 1px solid black; padding: 2px;"> 5 ATAA payments \$ </div>		
		<div style="border: 1px solid black; padding: 2px;"> 7 Agriculture payments \$ </div>		<div style="border: 1px solid black; padding: 2px;"> 8 Check if box 2 is trade or business income <input type="checkbox"/> </div>
		<div style="border: 1px solid black; padding: 2px;"> 9 Market gain \$ </div>	<div style="border: 1px solid black; padding: 2px;"> 10a State 10b State identification no. 11 State income tax withheld </div>	
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service				

All of the following are unreimbursed expenses for Anthony Webster:

Medical insurance	\$2,250
Medical travel (January–May)	500 miles
Dental bills	\$275
Vitamins	\$75
New glasses	\$165
Prescription drugs	\$563
Teeth whitening products	\$120
Church donations paid by check	\$1,450
Donation to the Presidential Election Campaign Fund	\$1,500
Donation to the Salvation Army (check)	\$500
Mortgage late payment fee	\$75
Home mortgage interest	\$3,000
Car loan interest	\$1,230
City real estate tax	\$550
County real estate tax	\$1,675
Cash donation to United Way (no written documentation)	\$50
Personal property taxes (value based)	\$395
Traffic fine	\$150
Gambling losses	\$1,010

Intermediate Comprehensive Problem

Problem B – Graham Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Joshua Graham	6/9/99	Son	12	Yes	Yes	Yes	No
Jeremy Graham	3/13/89	Son	12	Yes	Yes	Yes	No
Gail Forsyth	7/17/39	Mother	12	Yes	Yes	No	Yes

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem B – Graham Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling and jury duty</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input checked="" type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

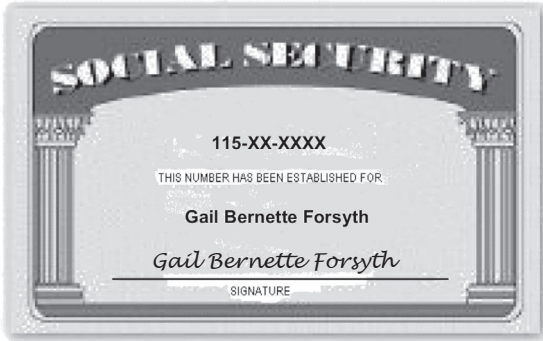
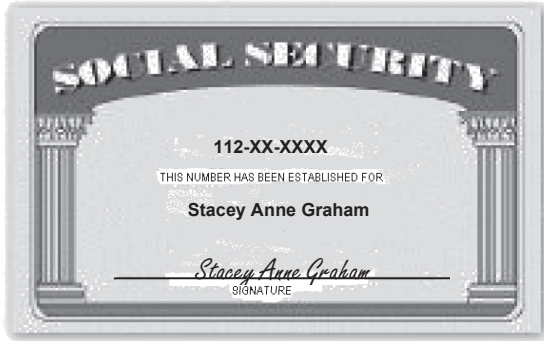
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Sean S. Graham
Stacey A. Graham
2621 Washington Street
Your City, State, and ZIP Code

3298

PAY TO THE
ORDER OF

\$

DOLLARS

GUILFORD NATIONAL BANK
New York, NY 10001

: 322070239

:0020204523456

3298


Interview Notes – Graham

- Neither Sean nor Stacey wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Stacey is a ninth grade teacher. She also works part time as a waitress.
- Sean previously worked as a CIA Agent for 10 years. During his career as a CIA Agent he was not covered by social security. In June of 2008, Sean retired as a police officer. Sean is currently self-employed as a math and science tutor.
- Sean is an eligible retired public safety officer and has records showing he paid \$2,500 directly from his retirement plan for health insurance.
- Sean is partially disabled.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,000 earned as a teacher's aide, \$310 in interest, and \$3,600 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. This year he is a junior.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- **If using 2009 software, use 2009 tax law.** Sean received a \$250 Economic Recovery Payment in 2009. (**Caution:** Do NOT enter this payment until Line 64.)

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

a Employee's social security number 111-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 \$31,500.00		2 Federal income tax withheld \$1,651.77	
c Employer's name, address, and ZIP code KIRKWOOD SCHOOL DISTRICT 1000 Tudor Street Kirkwood, MO 63122				3 Social security wages \$32,700.00		4 Social security tax withheld \$2,027.40	
				5 Medicare wages and tips \$32,700.00		6 Medicare tax withheld \$474.15	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits \$1,000.00	
e Employee's first name and initial Last name Suff. Stacey Graham 2621 Washington 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 D 1,200.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number YS 11-1123456		16 State wages, tips, etc. \$31,500.00	
				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 **2010** 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): \$4,434 (2009)

\$_____ (2010)

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) 11-2xxxxxx				1 Wages, tips, other compensation \$3,425.33		2 Federal income tax withheld \$358.49	
c Employer's name, address, and ZIP code HAYDEN FAMILY RESTAURANT 1717 Homeside Drive Assaria, KS 67416				3 Social security wages \$2,225.33		4 Social security tax withheld \$212.35	
				5 Medicare wages and tips \$3,425.33		6 Medicare tax withheld \$49.66	
				7 Social security tips \$1,200.00		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Stacey Graham 2621 Washington 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 11-987265		16 State wages, tips, etc. \$3,425.33	
				17 State income tax \$157.10		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement **2010** 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): \$3,907 (2009)

\$_____ (2010)

Line 8—Interest

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. JACKSON FEDERAL CREDIT UNION 1078 Larry Street Hartford, CT 06101		Payer's RTN (optional) 1 Interest income \$ 268.45 2 Early withdrawal penalty \$ 46.84	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-INT
PAYER'S federal identification number 11-3xxxxxx		RECIPIENT'S identification number 111-xx-xxxx	
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code Account number (see instructions)		3 Interest on U.S. Savings Bonds and Treas. obligations \$ 4 Federal income tax withheld \$ 65.25 5 Investment expenses \$ 6 Foreign tax paid \$ 7 Foreign country or U.S. possession \$ 8 Tax-exempt interest \$ 9 Specified private activity bond interest \$ 10 Tax-exempt bond CUSIP no. (see instructions) \$	

Form **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.

Refund Monitor – Refund (Balance Due): \$3,920 (2009)

\$_____ (2010)

Line 9—Dividends

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. LAFAYETTE GLOBAL, INC 368 Brenda Lane Bangor, MI 04401		1a Total ordinary dividends \$ 135.10 1b Qualified dividends \$ 135.10	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-DIV
PAYER'S federal identification number 18-1xxxxxx		RECIPIENT'S identification number 111-xx-xxxx	
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code Account number (see instructions)		2a Total capital gain distr. \$ 2b Unrecap. Sec. 1250 gain \$ 2c Section 1202 gain \$ 2d Collectibles (28%) gain \$ 3 Nondividend distributions \$ 4 Federal income tax withheld \$ 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

Copy B For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. MALACHI INDUSTRIES, INC. 368 Damon Place Bangor, ME 04401		1a Total ordinary dividends \$ 456.78	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div>	Dividends and Distributions
1b Qualified dividends \$		Form 1099-DIV		
2a Total capital gain distr. \$		2b Unrecap. Sec. 1250 gain \$		
PAYER'S federal identification number 18-3xxxxxx	RECIPIENT'S identification number 112-xx-xxxx	2c Section 1202 gain \$	2d Collectibles (28%) gain \$	Copy B For Recipient
RECIPIENT'S name STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		3 Nondividend distributions \$	4 Federal income tax withheld \$ 125.00	
			5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
Account number (see instructions)				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): \$3,899 (2009)
\$ _____ (2010)

Line 10—Taxable Refunds

Sean and Stacey did not itemized their taxes last year but received a refund from the state department of revenue in the amount of \$450. They want to know if it is taxable.

Line 12—Business Income, Schedule C-EZ

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

Gross income: \$4,370 was received from various sources.

Business expenses:

Advertising \$150
 Supplies \$775
 Agency fees \$50

Last year Sean drove his vehicle 11,229 miles for personal use and 108 miles each month for business. Sean placed this vehicle in service on June 1, 2008. The vehicle was available for personal use during off-duty hours. Sean and Stacey have another vehicle for personal use. All documentation is written.

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. DAVIS EDUCATIONAL SERVICES 1717 Winchester Place Concord, NH 03301		1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> Form 1099-MISC	Miscellaneous Income	
PAYER'S federal identification number 11-7xxxxxx	RECIPIENT'S identification number 111-xx-xxxx	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy B For Recipient	
RECIPIENT'S name SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code		7 Nonemployee compensation \$ 1,525.00 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> 11	6 Medical and health care payments \$ 8 Substitute payments in lieu of dividends or interest \$ 10 Crop insurance proceeds \$ 12	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.	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. 	18 State income \$	
Form 1099-MISC		(keep for your records)		Department of the Treasury - Internal Revenue Service	

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

Refund Monitor – Refund (Balance Due): \$2,317 (2009)
\$_____ (2010)

Line 16—Pensions and Annuities

Stacey took out \$10,000 with the intention of purchasing a new car. Subsequently she decided not to purchase the car, so she rolled the \$10,000 back into Roberts Investments. Stacey did the rollover in a timely matter.

<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 ROBERTS INVESTMENTS 145 Halifax Way Providence, RI 02904		1 Gross distribution \$ 10,000.00		2010 Form 1099-R		
PAYER'S federal identification number 11-8xxxxxx		2a Taxable amount \$				
RECIPIENT'S identification number 112-xx-xxxx		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" 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 STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		
		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) G		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		12 State distribution \$
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. \$		
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

<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 BUTLER POLICE DEPARTMENT 908 Polk Parkway, NE Columbus, OH 43216		1 Gross distribution \$ 10,440.00		2010 Form 1099-R		
PAYER'S federal identification number 11-9xxxxxx		2a Taxable amount \$ 7,500.00				
RECIPIENT'S identification number 111-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 SEAN GRAHAM 2621 Washington Street Your City, State and ZIP Code		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 750.00		
		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		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$ 58,483.00		12 State distribution \$
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. \$		
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): \$2,567 (2009)

\$_____ (2010)

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

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	2010	OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.																			
Form CSA 1099R (Rev. 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"> PAYER's Federal Identification 11-6XXXXXX </td> <td style="width: 33%;"> Recipient's ID No. (Annuitant) 111-XX-XXXX </td> <td style="width: 33%;"> Account number (Retirement Claim No.) CSA A2544112 </td> </tr> <tr> <td colspan="3"> 5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$283.00 </td> </tr> <tr> <td colspan="3"> 7. Distribution Code(s) 7-NONDISABILITY </td> </tr> <tr> <td colspan="3"> 9b. Total Employee Contributions \$15,854.00 </td> </tr> </table>	PAYER's Federal Identification 11-6XXXXXX	Recipient's ID No. (Annuitant) 111-XX-XXXX	Account number (Retirement Claim No.) CSA A2544112	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$283.00			7. Distribution Code(s) 7-NONDISABILITY			9b. Total Employee Contributions \$15,854.00			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"> 1. Gross distribution \$3,240.00 </td> </tr> <tr> <td> 2a. Taxable amount \$2,240.00 </td> </tr> <tr> <td> 4. Federal Income Tax Withheld \$240.00 </td> </tr> <tr> <td> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">State 1</td> <td>10. State Income Tax Withheld NONE</td> </tr> <tr> <td>State 2</td> <td>10. State Income Tax Withheld NONE</td> </tr> </table> </td> </tr> </table>	1. Gross distribution \$3,240.00	2a. Taxable amount \$2,240.00	4. Federal Income Tax Withheld \$240.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">State 1</td> <td>10. State Income Tax Withheld NONE</td> </tr> <tr> <td>State 2</td> <td>10. State Income Tax Withheld NONE</td> </tr> </table>	State 1	10. State Income Tax Withheld NONE	State 2	10. State Income Tax Withheld NONE
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9b. Total Employee Contributions \$15,854.00																						
1. Gross distribution \$3,240.00																						
2a. Taxable amount \$2,240.00																						
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State 1	10. State Income Tax Withheld NONE																					
State 2	10. State Income Tax Withheld NONE																					
PAID TO → Sean Steven Graham 2621 Washington St. Your City, State and ZIP Code																						
To separate, tear on perforation																						

Line 19—Unemployment Compensation

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission 10 Warren Avenue Greensboro, NC 27401		1 Unemployment compensation \$ 3,550.00	2010 Form 1099-G	Certain Government Payments	
PAYER'S federal identification number 11-5-xxxxxx	RECIPIENT'S identification number 112-xx-xxxx	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 359.00	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 Stacey Graham 2621 Washington St. Your City, State and ZIP Code		5 ATAA payments \$		6 Taxable energy grants \$	
		7 Agriculture payments \$		8 Check if box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$			
		Account number (see instructions)		10a State	
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service					

Refund Monitor – Refund (Balance Due): \$2,698 (2009)

\$_____ (2010)

Line 20a—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2010 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name SEAN S GRAHAM		Box 2. Beneficiary's Social Security Number 111-XX-XXXX	
Box 3. Benefits Paid in 2010 \$11,800.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$11,800.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$10,458.20 Medicare Part B premiums deducted from your benefits: \$1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$185.00 Total Additions: \$11,800.00 Benefits for 2010: \$11,800.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address Sean S. Graham 2621 Washington Street Your City, State and ZIP Code	
Draft as of May 15, 2010 - Subject to Change Form SSA-1099-SM (1-2010)		Box 8. Claim Number (Use this number if you need to contact SSA.) DO NOT RETURN THIS FORM TO SSA OR IRS	

Refund Monitor – Refund (Balance Due): \$1,198 (2009)
\$_____ (2010)

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 Hanover Casino 355 Lincoln Trail Detroit, MI 48233 Payer ID: 11-0xxxxxx (336) 555-xxxx	1 Gross winnings \$550.00	2 Federal income tax withheld \$56.00	2010 Form W-2G Certain Gambling Winnings		
	3 Type of wager Poker	4 Date won 05/15/2010			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Stacey Graham 2621 Washington St. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 112-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 ► Stacey Graham Date ► 5/15/10					
Form W-2G Department of the Treasury - Internal Revenue Service					

Stacey had \$1,040 in gambling losses.

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

If you are using TaxWise[®], the adjustment for one-half of the self-employment tax will calculate automatically. (Paper preparers must use Schedule SE to determine self-employment tax and enter the amount from line 6 onto the Form 1040 as an adjustment to income on line 27.)

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 31a—Alimony Paid Adjustment

Sean paid his ex-wife, Elaine, \$150 each month in alimony. Elaine's SSN is 116-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$1,441 (2009)

\$_____ (2010)

Line 32—IRA Deduction

Sean contributed \$3,000 to a traditional IRA. Stacey, in addition to the voluntary contributions made to her employer's qualified plan, contributed \$1,500 to a traditional IRA.

Line 33—Student Loan Interest Deduction

Stacey paid \$800 in interest on student loans for her Master of Science Degree in Elementary Education.

Refund Monitor – Refund (Balance Due): \$2,236 (2009)

\$_____ (2010)

Line 35—Jury Duty Adjustment

Stacey was a federal juror for two weeks during March (10 weekdays). While serving jury duty, she received \$40 per day for her services.

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

Refund Monitor – Refund (Balance Due): \$2,206 (2009)

\$_____ (2010)

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)	\$2,250
Hospital bills (unreimbursed)	\$275
Doctor bills (unreimbursed)	\$450
Dentist bills (reimbursed by insurance)	\$1,100
Antihistamine (unreimbursed)	\$185
Prescription drugs for Gail, paid by Stacey (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
Taxes paid on utility bills	\$635
Mortgage interest	\$4,565
Credit card interest	\$850
Personal loan interest	\$319
Church contributions paid by check	\$3,550
Chamber of Commerce contributions	\$125
Homeowner's association contributions	\$550
Raffle tickets at church	\$75
Union dues	\$875
Safety deposit box	\$150

Refund Monitor – Refund (Balance Due): \$2,371 (2009)
\$ _____ (2010)

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

Sean and Stacey paid \$2,500 to Crossroads Child Care Center for after-school care for Joshua. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 12-0XXXXXX.

Line 49—Education Credit, Form 8863

Gail paid \$600 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$600 is deductible on their tax return.

Jeremy Graham is a junior in college. The 1098T shown was issued by his college. The Grahams paid \$5,650 to the institution by check. Complete Form 8863.

Refund Monitor – Refund (Balance Due): \$5,516 (2009)
\$ _____ (2010)

Line 64a—Earned Income Credit

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

Line 65—Additional Child Tax Credit, Form 8812

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

Line 66—Refundable American Opportunity Credit

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

Line 73a—Amount You Want Refunded to You

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

Refund Monitor – Refund (Balance Due): \$5,560 (2009)
\$ ____ (2010)

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.

Complete Form 8158, *Quality Review Sheet*, on page 3 of *Form 13614-C, Section C*.

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

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

STUDENT NOTES

Advanced Practice Exercises 9–12

Exercise 9 – Baylor Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Ben	M. I. A.	Last Name Baylor	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Pat	M. I. N.	Last Name Harper	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 30911 Lost Meadow	Apt#	City Your City	State YS Zip Code Your Zip Code
4. Phone Primary: (713) 235-XXXX Other:		E-mail	
5. Your Date of Birth 03/12/1934	6. Your Occupation Retired	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 10/30/1936	10. Spouse's Occupation Deceased	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☒ Widowed: Year of spouse's death: 06/21/2010

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Madison Chambers	04/05/1994	Grandchild	8	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Exercise 9 – Baylor Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Wages or Salary? (Form(s) W-2)
- ☐ ☒ ☐ 2. Tip Income?
- ☐ ☒ ☐ 3. Scholarships? (Forms W-2, 1098-T)
- ☒ ☐ ☐ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
- ☐ ☒ ☐ 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
- ☐ ☒ ☐ 6. Alimony Income?
- ☐ ☒ ☐ 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
- ☐ ☒ ☐ 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
- ☐ ☒ ☐ 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
- ☒ ☐ ☐ 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
- ☐ ☒ ☐ 11. Unemployment Compensation? (Form(s) 1099-G)
- ☒ ☐ ☐ 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
- ☐ ☒ ☐ 13. Income (profit or loss) from Rental Property?
- ☒ ☐ ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gaming Winnings (W2G) (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☐ ☒ ☐ 2. Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☐ 401K ☐ Other
- ☐ ☒ ☐ 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
- ☐ ☒ ☐ 4. Unreimbursed employee business expenses (such as mileage)?
- ☒ ☐ ☐ 5. Medical expenses?
- ☒ ☐ ☐ 6. Home mortgage interest?
- ☒ ☐ ☐ 7. Real estate taxes for your home or personal property taxes?
- ☒ ☐ ☐ 8. Charitable contributions?
- ☐ ☒ ☐ 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
- ☐ ☒ ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
- ☐ ☒ ☐ 3. Buy a home? If yes, closing date _____
- ☐ ☒ ☐ 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
- ☐ ☒ ☐ 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ ☒ ☐ 6. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☐ ☒ ☐ 7. Receive the First Time Homebuyers Credit in previous years?
- ☐ ☒ ☐ 8. Pay any student loan interest?
- ☐ ☒ ☐ 9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? _____
- ☐ ☒ ☐ 10. If you are due a refund, would you like a direct deposit or split your refund?
- ☐ ☒ ☐ 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
- ☐ ☒ ☐ 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

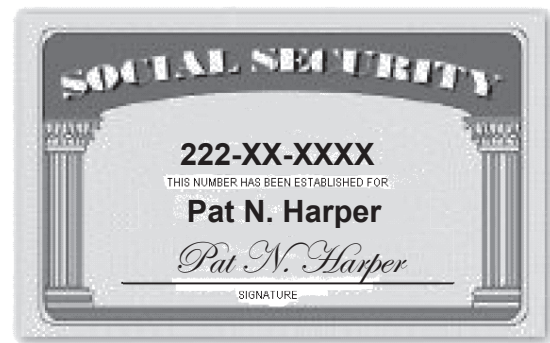
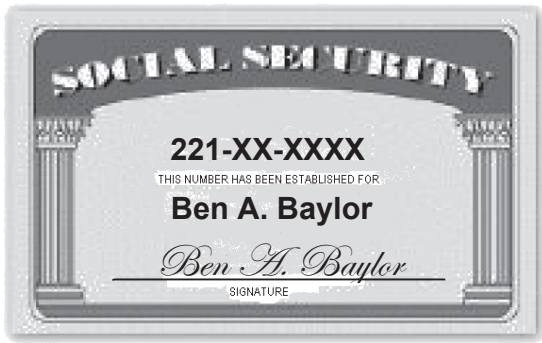
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Interview Notes – Baylor

- Ben is retired and Pat was a housewife prior to her death.
- Ben does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Ben's granddaughter, Madison Chambers, moved in with them in May of last year. He provides all her support. She was born in France where her parents were stationed.
- Ben had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Ben and Pat did not have enough expenses to itemize previously. There is no local sales tax where they live.
- Pat had gambling losses of \$2,550.
- Ben Baylor wants a check for any refund and will pay by check if they owe.
- In 2010, the Baylors did not receive an Economic Recovery Payment.
- **If using 2009 software, use 2009 tax law.** Ben and Pat each received an Economic Recovery Payment from Social Security in 2009. Check "Yes" on line 10 of Schedule M and enter \$500. Check "No", on line 11.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Ben's list of Schedule A expenses:

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

<input type="checkbox"/> CORRECTED (if checked)													
PAYER'S name, street address, city, state, and ZIP code Harris Trust P.O. Box 1389 Indianapolis, IN 46204		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 1 Gross distribution \$ 13,223.00 </td> <td style="width: 50%;"> OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> </td> </tr> <tr> <td> 2a Taxable amount \$ 13,223.00 </td> <td> Form 1099-R </td> </tr> </table>	1 Gross distribution \$ 13,223.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div>	2a Taxable amount \$ 13,223.00	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.						
1 Gross distribution \$ 13,223.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div>												
2a Taxable amount \$ 13,223.00	Form 1099-R												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> PAYER'S federal identification number 22-2XXXXXX </td> <td style="width: 50%;"> RECIPIENT'S identification number 221-XX-XXXX </td> </tr> </table>		PAYER'S federal identification number 22-2XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 2b Taxable amount not determined <input checked="" type="checkbox"/> </td> <td style="width: 50%;"> Total distribution <input type="checkbox"/> </td> </tr> </table>		2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>						
PAYER'S federal identification number 22-2XXXXXX	RECIPIENT'S identification number 221-XX-XXXX												
2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>												
RECIPIENT'S name Ben A. Baylor Street address (including apt. no.) 30911 Lost Meadow City, state, and ZIP code Your City, State, and ZIP Code		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 3 Capital gain (included in box 2a) \$ </td> <td style="width: 50%;"> 4 Federal income tax withheld \$ </td> </tr> <tr> <td> 5 Employee contributions / Designated Roth contributions or insurance premiums \$ </td> <td> 6 Net unrealized appreciation in employer's securities \$ </td> </tr> <tr> <td> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 7 Distribution code(s) 7 </td> <td style="width: 50%;"> IRA/SEP/SIMPLE <input type="checkbox"/> </td> </tr> </table> </td> <td> 8 Other \$ % </td> </tr> <tr> <td> 9a Your percentage of total distribution % </td> <td> 9b Total employee contributions \$ </td> </tr> </table>		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 7 Distribution code(s) 7 </td> <td style="width: 50%;"> IRA/SEP/SIMPLE <input type="checkbox"/> </td> </tr> </table>	7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution %	9b Total employee contributions \$
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$												
5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 7 Distribution code(s) 7 </td> <td style="width: 50%;"> IRA/SEP/SIMPLE <input type="checkbox"/> </td> </tr> </table>	7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %										
7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>												
9a Your percentage of total distribution %	9b Total employee contributions \$												
Account number (see instructions)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 10 State tax withheld \$ </td> <td style="width: 50%;"> 11 State/Payer's state no. 22-2XXXXXX </td> </tr> <tr> <td> 12 State distribution \$ 13,223.00 </td> <td> </td> </tr> <tr> <td> 13 Local tax withheld \$ </td> <td> 14 Name of locality </td> </tr> <tr> <td> 15 Local distribution \$ </td> <td> </td> </tr> </table>		10 State tax withheld \$	11 State/Payer's state no. 22-2XXXXXX	12 State distribution \$ 13,223.00		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$			
10 State tax withheld \$	11 State/Payer's state no. 22-2XXXXXX												
12 State distribution \$ 13,223.00													
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		
<div style="display: flex; align-items: center;"> <div style="font-size: 2.5em; font-weight: bold; margin-right: 10px;">2010</div> <div> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION. </div> </div>		
Box 1. Name <div style="border: 1px solid black; padding: 2px; text-align: center;">BEN A. BAYLOR</div>		Box 2. Beneficiary's Social Security Number <div style="border: 1px solid black; padding: 2px; text-align: center;">221-XX-XXXX</div>
Box 3. Benefits Paid in 2010 <div style="border: 1px solid black; padding: 2px; text-align: center;">\$12,108.00</div>	Box 4. Benefits Repaid to SSA in 2010 <div style="border: 1px solid black; padding: 2px; text-align: center;">\$0.00</div>	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) <div style="border: 1px solid black; padding: 2px; text-align: center;">\$12,108.00</div>
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: <div style="text-align: right; margin-right: 20px;">\$10,225.20</div> Medicare Part B premiums deducted from your benefits: \$1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$426.00 Total Additions: \$12,108.00 Benefits for 2010: \$12,108.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding <div style="text-align: right; margin-right: 20px;">\$300.00</div> Box 7. Address <div style="text-align: center;"> Ben A. Baylor 30911 Lost Meadow Your City, State and ZIP Code </div> Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of May 15, 2010 – Subject to Change
 Form SSA-1099-SM (1-2010) **DO NOT RETURN THIS FORM TO SSA OR IRS**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2010

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

Box 1. Name PAT N. HARPER		Box 2. Beneficiary's Social Security Number 222-XX-XXXX
Box 3. Benefits Paid in 2010 \$3,960.00	Box 4. Benefits Repaid to SSA in 2010 \$0.00	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$3,960.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$3,081.60 Medicare Part B premiums deducted from your benefits: \$578.40 Medicare Prescription Drug premiums (Part D) deducted from your benefits: Total Additions: \$3,960.00 Benefits for 2010: \$3,960.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$300.00 Box 7. Address Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of May 15, 2010 – Subject to Change

Form SSA-1099-SM (1-2010)

DO NOT RETURN THIS FORM TO SSA OR IRS

☐ CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number CASINO REALE 14011 Gamblers Way Road Charlestown, IN 47111 22-3xxxxxx (866) 555-xxxx	1 Gross winnings \$1,200.00	2 Federal income tax withheld \$200.00
	3 Type of wager 25 Slots	4 Date won 01/15/2010
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier 2718
WINNER'S name, address (including apt. no.), and ZIP code Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code	9 Winner's taxpayer identification no. 222-xx-xxxx	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no. YS 22-3xxxxxx	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 ▶ Pat N. Harper Date ▶ 1/15/10		

OMB No. 1545-0238

2010
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.

Form **W-2G**

Department of the Treasury - Internal Revenue Service

Exercise 10 – Austin Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 10 – Austin Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date <u>04/18/2010</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

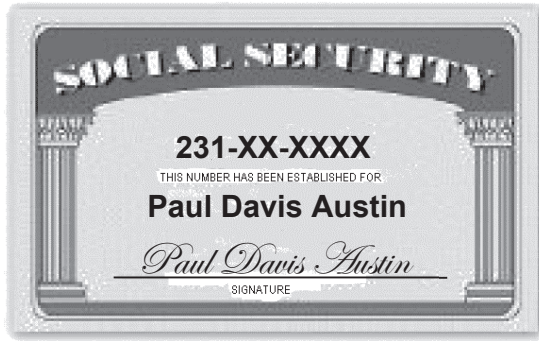
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Paul D. Austin	1234
128 Lone Oak Rd.	15-000000000
Your City, State, and ZIP Code	
PAY TO THE ORDER OF	\$
	DOLLARS
Yellow Rose Credit Union	
Austin, TX 73301	
For	
:062005690 :00578965542	1234

Interview Notes – Austin

- Paul and Lindsey Austin have been separated since 2005. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for \$171. His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Paul has been renting since he sold his last home December 15, 2005 when he separated from Lindsey. He purchased a new home on April 18, 2010 for \$134,000 and has brought his signed closing documents with him.
- Paul did not buy the house from any of his or Lindsey's relatives. If using 2009 software, check the box on line F of Form 5405. Paul 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
Homeowner's insurance	\$320.25

- He paid \$125 in personal property taxes (value based). Paul brought his closing statement to the tax site.
- If Paul gets a refund of at least \$500 he would like to buy \$200 of savings bonds and split the remainder equally between his checking account and next year's tax payment. If Paul owes he wants the payment electronically debited from his checking account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.
- In 2010, Paul did not receive an Economic Recovery Payment.
- **If using 2009 software, use 2009 tax law.** Paul received an Economic Recovery Payment in 2009. Check "Yes" on line 10 of Schedule M and enter \$250. Check "No", on line 11.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">231-XX-XXXX</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px;">23-1XXXXXX</div>				1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; text-align: right;">\$22,876.39</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$2,617.10</div>							
c Employer's name, address, and ZIP code <div style="border: 1px solid black; padding: 5px;"> Johnson Precision Tool and Die 612 Capitol Road Austin, TX 73301 </div>				3 Social security wages <div style="border: 1px solid black; padding: 2px; text-align: right;">\$22,876.39</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,418.32</div>							
				5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; text-align: right;">\$22,876.39</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$331.70</div>							
				7 Social security tips <div style="border: 1px solid black; padding: 2px; text-align: right;">\$0.00</div>		8 Allocated tips <div style="border: 1px solid black; padding: 2px; text-align: right;">\$0.00</div>							
d Control number <div style="border: 1px solid black; padding: 2px;"> </div>				9 Advance EIC payment <div style="border: 1px solid black; padding: 2px; text-align: right;">\$0.00</div>		10 Dependent care benefits <div style="border: 1px solid black; padding: 2px; text-align: right;">\$0.00</div>							
e Employee's first name and initial Last name Suff. <div style="border: 1px solid black; padding: 5px;"> Paul Austin 128 Lone Oak Rd. Your City, State, and ZIP Code </div>				11 Nonqualified plans <div style="border: 1px solid black; padding: 2px;"> </div>		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px;"> </div>							
				13 Statutory employee Retirement plan Third-party sick pay <div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> </div>		12b <div style="border: 1px solid black; padding: 2px;"> </div>							
				14 Other <div style="border: 1px solid black; padding: 2px;"> </div>		12c <div style="border: 1px solid black; padding: 2px;"> </div>							
				<div style="border: 1px solid black; padding: 2px;"> </div>		12d <div style="border: 1px solid black; padding: 2px;"> </div>							
f Employee's address and ZIP code <div style="border: 1px solid black; padding: 2px;"> </div>		15 State Employer's state ID number <div style="border: 1px solid black; padding: 2px;"> YS 2-151-2022 </div>		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; text-align: right;">\$22,876.39</div>		17 State income tax <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,520.69</div>		18 Local wages, tips, etc. <div style="border: 1px solid black; padding: 2px; text-align: right;">\$0.00</div>		19 Local income tax <div style="border: 1px solid black; padding: 2px; text-align: right;">\$0.00</div>		20 Locality name <div style="border: 1px solid black; padding: 2px;"> </div>	

Form

W-2

**Wage and Tax
Statement**

2010

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 Yellow Rose Credit Union 1209 Lamar Avenue Austin, TX 73301		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 2010 Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no. 23-2XXXXXX	PAYER'S social security number 231-XX-XXXX	1 Mortgage interest received from payer(s)/borrower(s)* \$ 1,559.25		Copy B For Payer/Borrower 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.
PAYER'S/BORROWER'S name Paul Austin Street address (including apt. no.) 128 Lone Oak Rd. City, state, and ZIP code Your City, State, and ZIP Code		2 Points paid on purchase of principal residence \$ 1,000.00		
		3 Refund of overpaid interest \$		
		4 Mortgage insurance premiums \$ 272.86		
Account number (see instructions)		5 \$676.79 real estate taxes		
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. Bail Brokerage Services 1300 Texas Avenue Austin, TX 73301		1a Total ordinary dividends \$ 123.75	OMB No. 1545-0110 2010 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends \$ 123.75	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient
		2a Total capital gain distr. \$ 68.12		
PAYER'S federal identification number 23-3XXXXXX	RECIPIENT'S identification number 231-XX-XXXX	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.
RECIPIENT'S name Paul Austin Street address (including apt. no.) 128 Lone Oak Rd. City, state, and ZIP code Your City, State, and ZIP Code		3 Nondividend distributions \$	4 Federal income tax withheld \$	
			5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (see instructions)		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		2010		PAYMENTS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2009		\$7,368.00			
1. Claim Number and Payee Code		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2009		COPY C - FOR RECIPIENT'S RECORDS THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
2. Recipient's Identification Number <div style="text-align: center; font-weight: bold;">231-XX-XXXX</div>		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2009				\$7,368.00	
Recipient's Name, Street Address, City, State, and Zip Code <div style="text-align: center;"> Paul Austin 128 Lone Oak Road Your City, State, and ZIP Code </div>		6. Workers' Compensation Offset in 2009					
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2008					
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2007					
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2006					
		10. Federal Income Tax Withheld <div style="text-align: right; font-weight: bold;">\$750.00</div>		11. Medicare Premium Total <div style="text-align: right; font-weight: bold;">\$1,156.80</div>			

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

Draft as of May 28, 2010 - Subject to Change

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		2010		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		3. Employee Contributions		\$15,397.25			
1. Claim Number and Payee Code		4. Contributory Amount Paid		\$9,397.25			
2. Recipient's Identification Number <div style="text-align: center; font-weight: bold;">231-XX-XXXX</div>		5. Vested Dual Benefit		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.			
Recipient's Name, Street Address, City, State, and ZIP Code <div style="text-align: center;"> Paul Austin 128 Lone Oak Road Your City, State, and ZIP Code </div>		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 28, 2010 - 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

2a Taxable amount

\$ 838.00

OMB No. 1545-0119

2010

Form **1099-R**

**Distributions From
Pensions, Annuities,
Retirement or
Profit-Sharing
Plans, IRAs,
Insurance
Contracts, etc.**

2b Taxable amount
not determined ☒

Total
distribution ☐

PAYER'S federal identification
number

23-5XXXXXX

RECIPIENT'S identification
number

231-XX-XXXX

3 Capital gain (included
in box 2a)

\$

4 Federal income tax
withheld

\$ 83.00

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.

RECIPIENT'S name

Paul Austin

Street address (including apt. no.)

128 Lone Oak Rd.

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)
7

IRA/
SEP/
SIMPLE
☒

8 Other

\$

This information is
being furnished to
the Internal
Revenue Service.

9a Your percentage of total
distribution %

9b Total employee 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

Exercise 11 – Fleming Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☒ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 02/18/2007

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
James Fleming	12/25/2005	Son	12	Yes	Yes	No	No
Grete Fleming	10/16/2004	Daughter	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 11 – Fleming Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

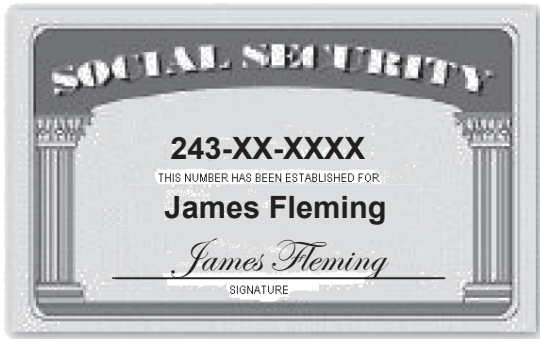
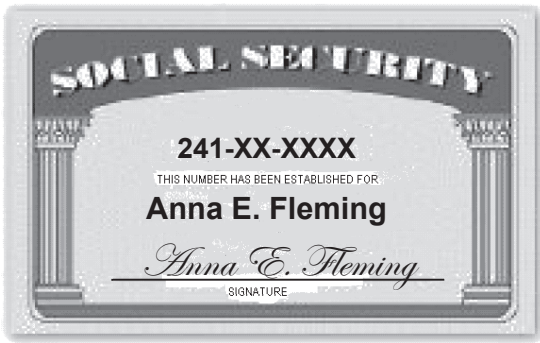
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Fleming

- Anna was employed as an editor. Starting on July 1, 2008, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$1,500 for postage, \$350 for a business phone line and long distance calls, and 234 miles for making deliveries. She had 10,000 other miles on her car. Anna has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule change to C-EZ or C is 541990.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a dependent on his return even though Anna provides all the support for their children, Grete and James. It also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
- Global Investment Service notified Anna that she received \$418.13 in federal- and state-exempt interest income.
- In January, 2010, Anna took an IRA distribution of \$5,000 to pay off credit card debt.
- Anna wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center \$1,793.
- Anna had a serious accident in June, 2010, and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, or a credit. Determine the most advantageous benefit for which she is qualified.
- Anna did not receive an Economic Recovery Payment in 2010.
- **If using 2009 software, use 2009 tax law.** Anna did not receive an Economic Recovery Payment in 2009. Check "No" on line 10 of Schedule M. Check "No", on line 11.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">241-XX-XXXX</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 24-1XXXXXX		1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; text-align: right;">\$14,598.00</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,001.65</div>			
c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Dayton, OH 45402		3 Social security wages <div style="border: 1px solid black; padding: 2px; text-align: right;">\$14,598.00</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$905.08</div>			
		5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; text-align: right;">\$14,598.00</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$211.06</div>			
		7 Social security tips		8 Allocated tips			
		9 Advance EIC payment <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,000.00</div>		10 Dependent care benefits			
d Control number		11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name Suff. Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code		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 24-1XXXXXX		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; text-align: right;">\$14,598.00</div>		17 State income tax <div style="border: 1px solid black; padding: 2px; text-align: right;">\$574.50</div>	
				18 Local wages, tips, etc.		19 Local income tax	
				20 Locality name			

Form W-2 Wage and Tax Statement

2010

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.
 012-XX-XXXX

a Employee's social security number 241-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 24-2XXXXXX		1 Wages, tips, other compensation \$2,532.00		2 Federal income tax withheld \$328.00	
c Employer's name, address, and ZIP code Butler, Inc. 1908 N. Bend Dayton, OH 45404		3 Social security wages \$2,532.00		4 Social security tax withheld \$156.98	
		5 Medicare wages and tips \$2,532.00		6 Medicare tax withheld \$36.71	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Anna E. Fleming 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 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 24-2XXXXXX		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
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

2010

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Parks National Bank 102 Overbrook Road Dayton, OH 45402		Payer's RTN (optional) 1 Interest income \$ 416.87	2010	Interest Income
		2 Early withdrawal penalty \$	Form 1099-INT	
PAYER'S federal identification number 24-3XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		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 \$
		10 Tax-exempt bond CUSIP no. (see instructions)		

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.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, and ZIP code Northern Financial Services P.O. Box 1011 Fairbanks, AK 99701		<div style="display: flex; justify-content: space-between;"> <div> 1 Gross distribution \$ 5,000.00 </div> <div> 2a Taxable amount \$ 5,000.00 </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> 2b Taxable amount not determined <input type="checkbox"/> </div> <div> Total distribution <input type="checkbox"/> </div> </div>		<div> 2010 </div> <div> Form 1099-R </div>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S federal identification number 24-7XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld 750.00	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.	
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		<div style="display: flex; justify-content: space-between;"> <div> 7 Distribution code(s) 1 </div> <div> IRA/SEP/SIMPLE <input checked="" type="checkbox"/> </div> </div>	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. <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	12 State distribution \$	
		13 Local tax withheld \$	14 Name of locality 	15 Local distribution \$	
Account number (see instructions) 12349876					

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, and ZIP code Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202		<div style="display: flex; justify-content: space-between;"> <div> 1 Gross distribution \$ 5,400.00 </div> <div> 2a Taxable amount \$ 5,400.00 </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> 2b Taxable amount not determined <input type="checkbox"/> </div> <div> Total distribution <input type="checkbox"/> </div> </div>		<div> 2010 </div> <div> Form 1099-R </div>	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 \$	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 Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive 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 \$		
		<div style="display: flex; justify-content: space-between;"> <div> 7 Distribution code(s) 3 </div> <div> IRA/SEP/SIMPLE <input type="checkbox"/> </div> </div>	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. <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	12 State distribution \$	
		13 Local tax withheld \$	14 Name of locality 	15 Local distribution \$	
Account number (see instructions)					

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Wright Publishing P.O. Box 1765 Dayton, OH 45404		<div style="display: flex; flex-direction: column;"> <div>1 Rents</div> <div>\$</div> <div>2 Royalties</div> <div>\$</div> <div>3 Other income</div> <div>\$</div> </div>	<div style="display: flex; flex-direction: column;"> <div>OMB No. 1545-0115</div> <div style="font-size: 2em; font-weight: bold;">2010</div> <div>Form 1099-MISC</div> </div>	Miscellaneous Income	
PAYER'S federal identification number 24-4XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	<div style="display: flex; flex-direction: column;"> <div>5 Fishing boat proceeds</div> <div>\$</div> <div>7 Nonemployee compensation</div> <div>\$12,875.88</div> <div>9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/></div> <div>\$</div> <div>11</div> <div></div> </div>	<div style="display: flex; flex-direction: column;"> <div>4 Federal income tax withheld</div> <div>\$</div> <div>6 Medical and health care payments</div> <div>\$</div> <div>8 Substitute payments in lieu of dividends or interest</div> <div>\$</div> <div>10 Crop insurance proceeds</div> <div>\$</div> <div>12</div> <div></div> </div>	Copy B For Recipient	
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code		<div style="display: flex; flex-direction: column;"> <div>13 Excess golden parachute payments</div> <div>\$</div> <div>14 Gross proceeds paid to an attorney</div> <div>\$</div> </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.	
15a Section 409A deferrals \$	15b Section 409A income \$	<div style="display: flex; flex-direction: column;"> <div>16 State tax withheld</div> <div>\$</div> </div>	<div style="display: flex; flex-direction: column;"> <div>17 State/Payer's state no.</div> <div></div> </div>	<div style="display: flex; flex-direction: column;"> <div>18 State income</div> <div>\$</div> </div>	
Form 1099-MISC		(keep for your records)		Department of the Treasury - Internal Revenue Service	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Ohio Unemployment Commission 747 Capitol Blvd. Columbus, OH 43270		<div style="display: flex; flex-direction: column;"> <div>1 Unemployment compensation</div> <div>\$ 1,345.00</div> <div>2 State or local income tax refunds, credits, or offsets</div> <div>\$</div> </div>	<div style="display: flex; flex-direction: column;"> <div>OMB No. 1545-0120</div> <div style="font-size: 2em; font-weight: bold;">2009</div> <div>Form 1099-G</div> </div>	Certain Government Payments	
PAYER'S federal identification number 24-5XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	<div style="display: flex; flex-direction: column;"> <div>3 Box 2 amount is for tax year</div> <div>\$</div> </div>	<div style="display: flex; flex-direction: column;"> <div>4 Federal income tax withheld</div> <div>\$ 135.00</div> </div>	Copy C For Payer	
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code		<div style="display: flex; flex-direction: column;"> <div>5 ATAA payments</div> <div>\$</div> <div>7 Agriculture payments</div> <div>\$</div> <div>9 Market gain</div> <div>\$</div> </div>	<div style="display: flex; flex-direction: column;"> <div>6 Taxable grants</div> <div>\$</div> <div>8 Check if box 2 is trade or business income <input type="checkbox"/></div> </div>	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
Account number (see instructions)					
Form 1099-G		Department of the Treasury - Internal Revenue Service			

Exercise 12 – Sterling Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

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

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Samantha Summers	01/13/1949	Sister	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Exercise 12 – Sterling Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

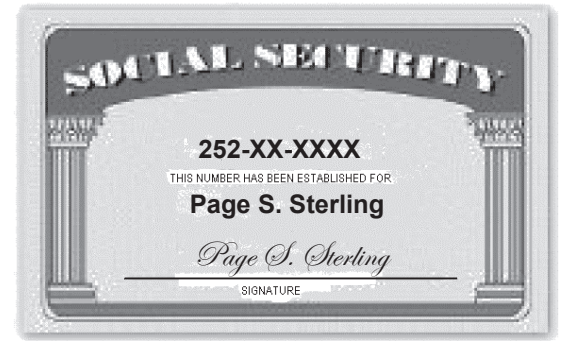
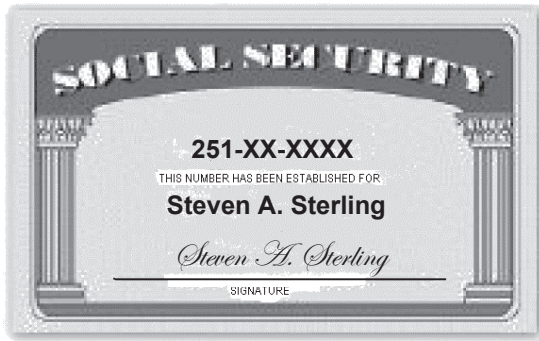
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Interview Notes – Sterling

- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2008. Page, who is a housewife, is covered by the plan. He recovered \$227 of his cost in the previous year.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2010 (if using 2009 software use March 23, 2009). He received \$23,789 net of commissions on the sale.
- Neither Steven nor Page wants \$3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.
- Steven did not receive an Economic Recovery Payment in 2010.
- **If using 2009 software, use 2009 tax law.** Steven received an Economic Recovery Payment in 2009. Check "Yes" on line 10 of Schedule M and enter \$250. Check "No" on line 11."

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, 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 5th Street Cincinnati, OH 45202		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 124.73 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ </div>	<div style="text-align: center;"> <div style="font-size: 2em; font-weight: bold; margin: 0;">2010</div> <div style="font-weight: bold; margin: 0;">Interest Income</div> </div> <div style="text-align: center; margin-top: 10px;"> Form 1099-INT </div>
PAYER'S federal identification number 25-1XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	<div style="border: 1px solid black; padding: 2px;"> 3 Interest on U.S. Savings Bonds and Treas. obligations \$ </div> <div style="border: 1px solid black; padding: 2px;"> 4 Federal income tax withheld \$ </div> <div style="border: 1px solid black; padding: 2px;"> 5 Investment expenses \$ </div> <div style="border: 1px solid black; padding: 2px;"> 6 Foreign tax paid \$ </div> <div style="border: 1px solid black; padding: 2px;"> 7 Foreign country or U.S. possession </div> <div style="border: 1px solid black; padding: 2px;"> 8 Tax-exempt interest \$ </div> <div style="border: 1px solid black; padding: 2px;"> 9 Specified private activity bond interest \$ </div> <div style="border: 1px solid black; padding: 2px;"> 10 Tax-exempt bond CUSIP no. (see instructions) </div>	
RECIPIENT'S name Steven A. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		<div style="text-align: center;"> Copy B For Recipient </div> <p style="font-size: 0.8em;">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.</p>	
Form 1099-INT		(keep for your records)	
Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. New City Bank 1 Riverview Ft. Thomas, KY 41075		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 1,864.78 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ </div>	<div style="text-align: center;"> <div style="font-size: 2em; font-weight: bold; margin: 0;">2010</div> <div style="font-weight: bold; margin: 0;">Interest Income</div> </div> <div style="text-align: center; margin-top: 10px;"> Form 1099-INT </div>
PAYER'S federal identification number 25-2XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	<div style="border: 1px solid black; padding: 2px;"> 3 Interest on U.S. Savings Bonds and Treas. obligations \$ </div> <div style="border: 1px solid black; padding: 2px;"> 4 Federal income tax withheld \$ </div> <div style="border: 1px solid black; padding: 2px;"> 5 Investment expenses \$ </div> <div style="border: 1px solid black; padding: 2px;"> 6 Foreign tax paid \$ </div> <div style="border: 1px solid black; padding: 2px;"> 7 Foreign country or U.S. possession </div> <div style="border: 1px solid black; padding: 2px;"> 8 Tax-exempt interest \$ </div> <div style="border: 1px solid black; padding: 2px;"> 9 Specified private activity bond interest \$ </div> <div style="border: 1px solid black; padding: 2px;"> 10 Tax-exempt bond CUSIP no. (see instructions) </div>	
RECIPIENT'S name Steven A. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		<div style="text-align: center;"> Copy B For Recipient </div> <p style="font-size: 0.8em;">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.</p>	
Form 1099-INT		(keep for your records)	
Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. <div style="text-align: center;"> Bridgeport Fund P.O. Box 5250 Hebron, KY 41048 </div>		<div style="display: flex; flex-direction: column;"> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 1a Total ordinary dividends \$ 162.99 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 1b Qualified dividends \$ 106.00 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 2a Total capital gain distr. \$ 68.75 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 2c Section 1202 gain \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 3 Nondividend distributions \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 6 Foreign tax paid \$ 13.15 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 8 Cash liquidation distributions \$ </div> </div>	<div style="display: flex; flex-direction: column;"> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2010</div> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> Form 1099-DIV </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 2b Unrecap. Sec. 1250 gain \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 2d Collectibles (28%) gain \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 4 Federal income tax withheld \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 5 Investment expenses \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 7 Foreign country or U.S. possession </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 9 Noncash liquidation distributions \$ </div> </div>	<div style="font-weight: bold; font-size: 1.2em;">Dividends and Distributions</div> <div style="font-weight: bold; font-size: 1.2em;">Copy B For Recipient</div>
PAYER'S federal identification number 25-3XXXXXX	RECIPIENT'S identification number 251-XX-XXXX			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 <div style="text-align: center; font-weight: bold; font-size: 1.2em;">Steven A. Sterling</div> Street address (including apt. no.) <div style="text-align: center; font-weight: bold; font-size: 1.2em;">3717 Misty Meadow</div> City, state, and ZIP code <div style="text-align: center;">Your City, State, and ZIP Code</div>				
Account number (see instructions) <div style="background-color: #cccccc; height: 30px; width: 100%;"></div>				
Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, and ZIP code <div style="text-align: center;"> Averell Pension Fund 36964 Doane Road Louisville, KY 40202 </div>		<div style="display: flex; flex-direction: column;"> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 1 Gross distribution \$ 18,625.00 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 2a Taxable amount \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 3 Capital gain (included in box 2a) \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 5 Employee contributions /Designated Roth contributions or insurance premiums \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> <div style="display: flex;"> <div style="flex: 1;"> 7 Distribution code(s) 7 </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 5px;"> IRA/SEP/SIMPLE <input type="checkbox"/> </div> </div> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 9a Your percentage of total distribution % </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 10 State tax withheld \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 13 Local tax withheld \$ </div> </div>	<div style="display: flex; flex-direction: column;"> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2010</div> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> Form 1099-R </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 4 Federal income tax withheld \$ 1,715.00 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 6 Net unrealized appreciation in employer's securities \$ </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> <div style="display: flex;"> <div style="flex: 1;"> 8 Other \$ </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 5px;"> % </div> </div> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 9b Total employee contributions \$ 5,864.00 </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 11 State/Payer's state no. <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> 14 Name of locality </div> </div>	<div style="font-weight: bold; font-size: 1.2em;">Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</div> <div style="font-weight: bold; font-size: 1.2em;">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.</div>
PAYER'S federal identification number 25-4XXXXXX	RECIPIENT'S identification number 251-XX-XXXX			This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name <div style="text-align: center; font-weight: bold; font-size: 1.2em;">Steven A. Sterling</div> Street address (including apt. no.) <div style="text-align: center; font-weight: bold; font-size: 1.2em;">3717 Misty Meadow</div> City, state, and ZIP code <div style="text-align: center;">Your City, State, and ZIP Code</div>				
1st year of desig. Roth contrib. <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>				
Account number (see instructions) <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>				
Form 1099-R Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2010</div> 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 Scripps Investment Partners 101 Main Street Cincinnati, OH 45202		1 Gross distribution <div style="border: 1px solid black; padding: 2px;">\$ 11,793.00</div>		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> 2a Taxable amount <div style="border: 1px solid black; padding: 2px;">\$ 11,793.00</div>	
PAYER'S federal identification number 25-5XXXXXX		3 Capital gain (included in box 2a) <div style="border: 1px solid black; padding: 2px;">\$</div>			
RECIPIENT'S identification number 251-XX-XXXX		4 Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$ 1,179.00</div>		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 Steven A. Sterling		5 Employee contributions / Designated Roth contributions or insurance premiums <div style="border: 1px solid black; padding: 2px;">\$</div>			
Street address (including apt. no.) 3717 Misty Meadow		6 Net unrealized appreciation in employer's securities <div style="border: 1px solid black; padding: 2px;">\$</div>		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) <div style="border: 1px solid black; padding: 2px;">7</div>			
1st year of desig. Roth contrib.		8 Other <div style="border: 1px solid black; padding: 2px;">\$ %</div>		9a Your percentage of total distribution % 9b Total employee contributions \$	
Account number (see instructions)		10 State tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>			
1st year of desig. Roth contrib.		11 State/Payer's state no. <div style="border: 1px solid black; padding: 2px;">YS/25-5XXXXXX</div>		12 State distribution <div style="border: 1px solid black; padding: 2px;">\$</div>	
Account number (see instructions)		13 Local tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>		14 Name of locality <div style="border: 1px solid black; padding: 2px;">\$</div>	
Account number (see instructions)		15 Local distribution <div style="border: 1px solid black; padding: 2px;">\$</div>		16 Total distribution <div style="border: 1px solid black; padding: 2px;">\$</div>	

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

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
<div style="font-size: 2em; font-weight: bold;">2010</div>		
• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name STEVEN A. STERLING		Box 2. Beneficiary's Social Security Number 251-XX-XXXX
Box 3. Benefits Paid in 2010 \$15,972.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$15,972.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: <div style="text-align: right;">\$13,455.20</div> Medicare Part B premiums deducted from your benefits: \$1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$810.00 Total Additions: \$15,972.00 Benefits for 2010: \$15,972.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
Box 6. Voluntary Federal Income Tax Withholding <div style="text-align: right;">\$550.00</div>		Box 7. Address Steven A. Sterling 3717 Misty Meadow Your City, State and ZIP Code
Box 8. Claim Number (Use this number if you need to contact SSA.)		Box 9. Draft as of May 15, 2010 - Subject to Change

Form SSA-1099-SM (1-2010) DO NOT RETURN THIS FORM TO SSA OR IRS

Advanced Comprehensive Problem

Problem C – Kent Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Karl	M. I. R.	Last Name Kent	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Kara	M. I. B.	Last Name Bryant	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1068 Rivermeade Dr.		Apt# 	City Your City
		State YS	Zip Code Your Zip Code
4. Phone Primary: (259) 555-XXXX		Other: 	
		E-mail 	
5. Your Date of Birth 07/28/1940	6. Your Occupation Clerk		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 01/15/1950	10. Spouse's Occupation School Teacher		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tamara Thomas	05/08/2006	Grandchild	12	Yes	Yes	No	No
Kendra Kent	03/13/1988	Daughter	12	Yes	Yes	Yes	No
Kerri Bryant	03/17/1948	Sister	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem C – Kent Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling Winnings (W2G)</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. 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? <input checked="" type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? <u>\$400.00</u> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

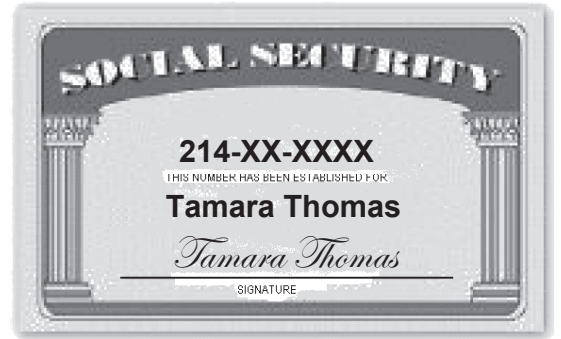
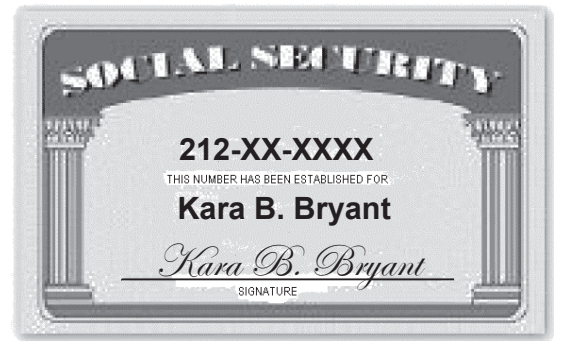
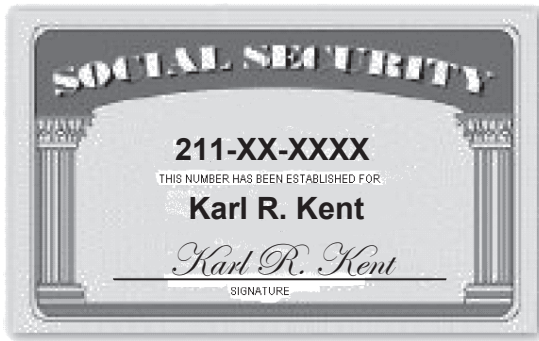
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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




Interview Notes – Kent

- Karl and Kara are full-time residents of your state and they want to file a state return.
- Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute.
- Their daughter, Kendra, is a full-time student classified as a junior at a local community college.
- Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher.
- Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Karl and Kara provided 100% of the support for both Kendra and Tamara.
- Kara received \$5,000 cash plus other income reported on a Schedule K-1 from the estate of her great-aunt.
- In 2010, the Kents did not receive an Economic Recovery Payment.
- **If using 2009 software, use 2009 tax law.** Karl received a \$250 Economic Recovery Payment in 2009. (**Caution** – Do NOT enter this payment until Line 63).

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


In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, 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 Lee Road Indianapolis, IN 46204		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 Last name Suff. Kara B. Bryant 1068 Rivermeade Dr. 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 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 **2010** 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 Americus Petroleum 260 Rice Street Indianapolis, IN 46204		3 Social security wages \$31,087.63		4 Social security tax withheld \$1,927.00	
		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. Karl R. Kent 1068 Rivermeade Dr. 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 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 **2010** 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): \$3,840 (2009)
\$_____ (2010)

Line 8—Interest

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

<input type="checkbox"/> CORRECTED (if checked)	
PAYER'S name, street address, city, state, ZIP code, and telephone no.	
Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204	
Payer's RTN (optional)	
1 Interest income \$ 456.00	
2 Early withdrawal penalty \$ 46.00	
OMB No. 1545-0112 2010 Form 1099-INT	
Interest Income	
PAYER'S federal identification number 21-8XXXXXX	RECIPIENT'S identification number 211-XX-XXXX
3 Interest on U.S. Savings Bonds and Treas. obligations \$	
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 \$	
10 Tax-exempt bond CUSIP no. (see instructions)	
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)	
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.

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

Karl received a broker's statement from ZYX Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

Refund Monitor – Refund (Balance Due): \$3,511 (2009)
\$_____ (2010)

Line 9—Dividends

Karl R. Kent 1068 Rivermeade Drive Your City, State, and ZIP Code Tax Identification Number: 211-XX-XXXX			ZYX Investments 456 Maple Ave. Fairbanks, AK 99701 (907)555-XXXX EIN: 21-7XXXXXX			Tax Year 2010 1099 Tax Reporting Copy B for Recipient		
--	--	--	---	--	--	--	--	--

1099-INT Interest Income								
Interest Income Not in Box 3 <u>Box 1</u>	Early Withdrawal Penalty <u>Box 2</u>	Interest on U.S. Savings Bonds and Treasury Obligations <u>Box 3</u>	Federal Income Tax Withheld <u>Box 4</u>	Investment Expenses <u>Box 5</u>	Foreign Tax Paid <u>Box 6</u>	Foreign Country or U.S. Possession <u>Box 7</u>	Tax-Exempt Interest <u>Box 8</u>	Specified Private Activity Bond Interest <u>Box 9</u>
\$123.00	\$0.00	\$864.00	\$86.00	\$0.00	\$0.00		\$1,500.00	\$0.00

1099-DIV Dividend Income								
Total Ordinary Dividends <u>Box 1a</u>	Qualified Dividends <u>Box 1b</u>	Total Capital Gain Distribution <u>Box 2a</u>	Unrecaptured Section 1250 Gain <u>Box 2b</u>	Section 1202 Gain <u>Box 2c</u>	Collectibles (28%) Gain <u>Box 2d</u>	Nondividend Distributions <u>Box 3</u>	Federal Income Tax Withheld <u>Box 4</u>	Investment Expenses <u>Box 5</u>
\$231.86	\$231.86	\$68.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Foreign Tax Paid <u>Box 6</u>	Foreign Country or U.S. Possession <u>Box 7</u>	Cash Liquidation Distributions <u>Box 8</u>	Noncash Liquidation Distributions <u>Box 9</u>
\$3.65		\$0.00	\$0.00

1099-B Proceeds from Broker and Barter Exchange Transactions							
Transaction Date <u>Box 1a</u>	CUSIP <u>Box 1b</u>	Description <u>Box 7</u>	Number of Shares <u>Box 5</u>	Federal Income Tax Withheld <u>Box 4</u>	Gross Proceeds Less Commission <u>Box 2</u>	<u>Buy Date</u>	<u>Cost/Basis</u>
09/23/2010	XXXX	Rust Corp.	100	\$0.00	\$1,700.00	11/01/1998	\$3,200.00
06/01/2010	XXXX	Rio Motors	150	\$0.00	\$10,675.00	07/15/2008	\$9,543.00
12/30/2010	XXXX	Rider Corp.	65	\$0.00	\$5,663.00		

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

Refund Monitor-Refund (Balance Due): \$3,515 (2009)

\$_____ (2010)

Line 10—Taxable Refunds

Karl and Kara itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2008 was \$75,000 and for 2009 was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.00. They annually pay \$1,253 in county property tax on their home.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. IN Department of Revenue 1600 West Indy Street Indianapolis, IN 46204		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$ 437.00	OMB No. 1545-0120 2010 Form 1099-G
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 \$
RECIPIENT'S name Karl R. Kent/Kara B. Bryant Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code		5 ATAA payments \$ 7 Agriculture payments \$ 9 Market gain \$	6 Taxable energy grants \$ 8 Check if box 2 is trade or business income <input type="checkbox"/>
Account number (see instructions)		10a State	10b State identification no. 11 State income tax withheld
<div>Form 1099-G</div> <div>(keep for your records)</div> <div>Department of the Treasury - Internal Revenue Service</div>			

**Certain
Government
Payments**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Refund Monitor – Refund (Balance Due): \$3,485 (2009)
\$ _____ (2010)

Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		1 Rents \$	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
		4 Federal income tax withheld \$				
PAYER'S federal identification number 21-1XXXXXX		RECIPIENT'S identification number 212-XX-XXXX		Copy B For Recipient		
RECIPIENT'S name Kara B. Bryant Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code		5 Fishing boat proceeds \$				6 Medical and health care payments \$
Account number (see instructions)		7 Nonemployee compensation \$ 1,637.00		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>				8 Substitute payments in lieu of dividends or interest \$
		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 \$		
Form 1099-MISC		(keep for your records)		17 State/Payer's state no.		
				18 State income \$		

Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$2,871 (2009)

\$ _____ (2010)

Line 13—Capital Gain or Loss

<input type="checkbox"/> CORRECTED (if checked)		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pelrum Brokerage Service 82 Durr Street Indianapolis, IN 46249		1a Date of sale or exchange 03/10/2010 1b CUSIP no.	OMB No. 1545-0715 2010 Form 1099-B
PAYER'S federal identification number 21-2XXXXXX		2 Stocks, bonds, etc. \$ 8,859.00 Reported to IRS <input checked="" type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums	
3 Bartering \$	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.	
5 No. of shares exchanged 100	6 Classes of stock exchanged	7 Description Purdue	
8 Profit or (loss) realized in 2010 \$	9 Unrealized profit or (loss) on open contracts—12/31/2009 \$	10 Unrealized profit or (loss) on open contracts—12/31/2010 \$	
11 Aggregate profit or (loss) \$	12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>		
Form 1099-B (keep for your records) Department of the Treasury - Internal Revenue Service			

Karl paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale.
Refer to the broker's statement for additional stock sales.

Note: If using tax software 2009 software, the year for all sell dates needs to be reduced by one year.
Reduce the buy date for Rio Motors by one year if using 2009 tax software.

ZYX Investments does not have a record for the purchase of Rider stock. Karl inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

Refund Monitor – Refund (Balance Due): \$3,229 (2009)
\$_____ (2010)

Line 15—IRA Distributions

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.
Saulk Trust Company P.O. Box 254 Indianapolis, IN 46204		\$ 838.00		2010		
PAYER'S federal identification number 21-3XXXXXX		2a Taxable amount \$ 838.00		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.
RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
RECIPIENT'S name Karl R. Kent		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Rivermeade Dr.		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
City, state, and ZIP code Your City, State, and ZIP Code		7 Distribution code(s) 7		8 Other \$ %		This information is being furnished to the Internal Revenue Service.
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. YS/21-3XXXXXX		12 State distribution \$
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

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

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

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.
Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204		\$ 11,755.00		2010		
PAYER'S federal identification number 21-4XXXXXX		2a Taxable amount \$		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.
RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		
RECIPIENT'S name Karl R. Kent		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Rivermeade Dr.		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
City, state, and ZIP code Your City, State, and ZIP Code		7 Distribution code(s) G		8 Other \$ %		This information is being furnished to the Internal Revenue Service.
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. YS/21-4XXXXXX		12 State distribution \$
		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): \$3,144 (2009)

\$_____ (2010)

Line 16—Pensions and Annuities

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		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 Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 1,200.00		<div style="font-size: 2em; font-weight: bold;">2010</div>		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 \$ 1,200.00					
PAYER'S federal identification number 227-xxxxxx		RECIPIENT'S identification number 211-xx-xxxx		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
				3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$	
RECIPIENT'S name KARL R. KENT 1068 Rivermeade Dr 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) <div style="text-align: center; border: 1px solid black; width: 30px; margin: 0 auto;">7</div>		8 Other <div style="text-align: center; border: 1px solid black; width: 30px; margin: 0 auto;">%</div>			
		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 \$	
		13 Local tax withheld \$		14 Name of locality		15 Local 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

Karl retired two years ago and started drawing his retirement pay on January 1, 2009 (January 1, 2008 for TaxWise® 2009). He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		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 Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		1 Gross distribution \$ 18,625.00		<div style="font-size: 2em; font-weight: bold;">2010</div>		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 \$					
PAYER'S federal identification number 24-0XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>	
				3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,715.00	
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code		5 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) <div style="text-align: center; border: 1px solid black; width: 30px; margin: 0 auto;">7</div>		8 Other <div style="text-align: center; border: 1px solid black; width: 30px; margin: 0 auto;">%</div>			
		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. YS/24-0XXXXXX		12 State distribution \$	
		13 Local tax withheld \$		14 Name of locality		15 Local 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): \$1,983 (2009)

\$_____ (2010)

Line 17—Royalties

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning _____, 2010
ending _____, 20____

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Limited Information About the Partnership

A	Partnership's employer identification number 22-8XXXXXX
B	Partnership's name, address, city, state, and ZIP code Black Jack Production Company 1001 Yukon Dr. Fairbanks, AK 99701
C	IRS Center where partnership filed return Austin
D	<input checked="" type="checkbox"/> Check if this is a publicly traded partnership (PTP)

Part II Limited Information About the Partner

E	Partner's identifying number 212-XX-XXXX																
F	Partner's name, address, city, state, and ZIP code Kara B. Bryant 1068 Rivermeade Dr. Your City, State, and Zip Code																
G	<input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member																
H	<input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner																
I	What type of entity is this partner? _____																
J	Partner's share of profit, loss, and capital (see instructions): <table border="1"> <thead> <tr> <th colspan="2">Beginning</th> <th colspan="2">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td>%</td> <td></td> <td>%</td> </tr> <tr> <td>Loss</td> <td>%</td> <td></td> <td>%</td> </tr> <tr> <td>Capital</td> <td>%</td> <td></td> <td>%</td> </tr> </tbody> </table>	Beginning		Ending		Profit	%		%	Loss	%		%	Capital	%		%
Beginning		Ending															
Profit	%		%														
Loss	%		%														
Capital	%		%														
K	Partner's share of liabilities at year end: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Recourse \$ _____																
L	Partner's capital account analysis: Beginning capital account \$ _____ Capital contributed during the year \$ _____ Current year increase (decrease) \$ _____ Withdrawals & distributions \$ (_____) Ending capital account \$ _____ <input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____																
M	Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", attach statement (see instructions)																

☐ Final K-1

☐ Amended K-1

651110
OMB No. 1545-0099

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties \$1,050.00		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

Refund Monitor – Refund (Balance Due): \$1,826 (2009)

\$_____ (2010)

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)		PAYER'S name, street address, city, state, ZIP code, and telephone no. Indiana Unemployment Commission 32 Sutton Road Indianapolis, IN 46204		1 Unemployment compensation \$ 2,550.00	OMB No. 1545-0120 2010 Form 1099-G	Certain Government Payments
PAYER'S federal identification number 25-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	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	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 Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code		5 ATAA payments \$	6 Taxable energy grants \$	7 Agriculture payments \$		8 Check if box 2 is trade or business income <input type="checkbox"/>
Account number (see instructions)		9 Market gain \$	10a State	10b State identification no.		11 State income tax withheld
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service						

Refund Monitor – Refund (Balance Due): \$1,923 (2009)
\$____ (2010)

—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2010 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name KARL R. KENT		Box 2. Beneficiary's Social Security Number 211-XX-XXXX	
Box 3. Benefits Paid in 2010 \$13,682.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$13,682.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$11,565.20 Medicare Part B premiums deducted from your benefits: \$1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00 Total Additions: \$13,682.00 Benefits for 2010: \$13,682.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$360.00 Box 7. Address Karl R. Kent 1068 RIVERMEADE DR. Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of May 15, 2010 - Subject to Change			
Form SSA-1099-SM (1-2010) DO NOT RETURN THIS FORM TO SSA OR IRS			

Refund Monitor – Refund (Balance Due): \$543 (2009)
\$____ (2010)

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 Lottery Board 19 West Jackson Street Indianapolis, IN 46204 21-0XXXXXX (888) 341-XXXX	1 Gross winnings \$1,200.00	2 Federal income tax withheld		2010 Form W-2G Certain Gambling Winnings	
	3 Type of wager Lottery	4 Date won 04/14/2010			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Kara B. Bryant 1068 Rivermeade Dr. Your City, State, and ZIP Code	9 Winner's taxpayer identification no. 212-XX-XXXX	10 Window		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.	
	11 First I.D.	12 Second I.D.			
	13 State/Payer's state identification no. 22-3XXXXXX	14 State income tax withheld \$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.				Copy C For Winner's Records	
Signature ► <i>Kara B. Bryant</i>				Date ► 04/14/2010	
Form W-2G				Department of the Treasury - Internal Revenue Service	

Kara had \$2,250 in gambling losses.

Refund Monitor-Refund (Balance Due): \$363 (2009)
\$_____ (2010)

Line 31a—Alimony Paid Adjustment

Karl paid \$3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$903 (2009)
\$_____ (2010)

Line 32—IRA Contribution Adjustment

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

Refund Monitor – Refund (Balance Due): \$1,803 (2009)
\$_____ (2010)

Line 33—Student Loan Interest Adjustment

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

Refund Monitor – Refund (Balance Due): \$1,841 (2009)
\$_____ (2010)

Line 40—Itemized Deductions

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

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills	\$3,200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Church cash donations with canceled checks	\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children's Hospital with canceled checks and receipts	\$225
Contributions to Millsap Elementary School with canceled checks and receipts	\$250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.)	\$350
Home mortgage interest (Form 1098)	\$3,164
County real estate tax (property tax statement based on property value)	\$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
Speeding tickets	\$375

Refund Monitor – Refund (Balance Due): \$2,216 (2009)

\$_____ (2010)

Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 12-4XXXXXX.

Refund Monitor – Refund (Balance Due): \$2,436 (2009)

\$_____ (2010)

Line 49—Education Credits

Kara and Karl paid \$2,750 for Kendra's tuition. Kendra spent \$500.00 on textbooks and supplies and \$850.00 for a new computer which was not a course requirement.

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		2010	Tuition Statement
FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall 500 Highland Heights, KY 41076		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$ 7,750.00		
FILER'S federal identification no. 61-0XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/>			Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name Kendra Kent		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00		
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 <input type="checkbox"/>		
City, state, and ZIP code Your City, State, and ZIP Code					
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	

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

Refund Monitor-Refund (Balance Due): \$4,813 (2009)

\$_____ (2010)

Line 52—Energy Credits, Form 5695 (Line 53 if using 2009 software)

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components.

Refund Monitor-Refund (Balance Due): \$6,313 (2009)

\$_____ (2010)

Line 62—Estimated Tax Payments

During the year, Karl and Kara made the following estimated tax payments.

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

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

Refund Monitor-Refund (Balance Due): \$6,713 (2009)

\$_____ (2010)

Line 63—Making Work Pay Credit

If using 2009 software, select “Yes” on line 10 of Schedule M and enter \$250. Select “No” on line 11.

Refund Monitor-Refund (Balance Due): \$6,463 (2009)
\$_____ (2010)

Line 73—Overpayment (Line 72 for 2009)

Refund Monitor-Refund (Balance Due): \$6,463 (2009)
\$_____ (2010)

Line 74a—Amount You Want Refunded to You (Line 73a for 2009)

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

Refund Monitor-Refund (Balance Due): \$3,231 (2009)
\$_____ (2010)

Line 75—Applied to Next Year’s Estimated Taxes (Line 74 for 2009)

If Karl and Kara have a refund coming, they want half of the refund applied to next year’s taxes.

Refund Monitor-Refund (Balance Due): \$3,232 (2009)
\$_____ (2010)

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

Karl and Kara want to sign their return using the Practitioner’s Pin.

Advanced Supplemental Exercises

Advanced Supplemental Exercise 1

Open Exercise 3 (Cunningham) and add the following:

1. All year Charlotte 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. The business code for Schedule C-EZ is 622000.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-MISC		Miscellaneous Income	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Parsons Medical Centers, Inc. 826 Parks Ave. Hebron, KY 41048		1 Rents \$	Copy B For Recipient		
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$					
PAYER'S federal identification number 04-5XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	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.		
RECIPIENT'S name Charlotte Cunningham Street address (including apt. no.) 3300 Bowie Drive City, state, and ZIP code Your City, State, and ZIP Code		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 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"/>	10 Crop insurance proceeds \$		
		11			
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
		15a Section 409A deferrals \$			
15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. \$		
18 State income \$					
Form 1099-MISC		(keep for your records)		Department of the Treasury - Internal Revenue Service	

2. Continue Exercise 3 (Cunningham). Charlotte 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 <div style="font-size: 2em; font-weight: bold;">2010</div> 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 252231 Dayton, OH 45402		1 Gross distribution <div style="border: 1px solid black; padding: 2px;">\$ 11,754.82</div>		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 04-6XXXXXX		2a Taxable amount <div style="border: 1px solid black; padding: 2px;">\$</div>					
RECIPIENT'S identification number 041-XX-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		3 Capital gain (included in box 2a) <div style="border: 1px solid black; padding: 2px;">\$</div>			
RECIPIENT'S name Charlotte Cunningham		4 Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>					
Street address (including apt. no.) 3300 Bowie Drive		5 Employee contributions / Designated Roth contributions or insurance premiums <div style="border: 1px solid black; padding: 2px;">\$</div>				6 Net unrealized appreciation in employer's securities <div style="border: 1px solid black; padding: 2px;">\$</div>	
City, state, and ZIP code Your City, State, and ZIP Code		7 Distribution code(s) <div style="border: 1px solid black; padding: 2px;">G</div>					
1st year of desig. Roth contrib.		8 Other <div style="border: 1px solid black; padding: 2px;">\$ %</div>					
Account number (see instructions)		9a Your percentage of total distribution % <div style="border: 1px solid black; padding: 2px;">\$</div>		9b Total employee contributions <div style="border: 1px solid black; padding: 2px;">\$</div>			
1st year of desig. Roth contrib.		10 State tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>		11 State/Payer's state no. <div style="border: 1px solid black; padding: 2px;">\$</div>			
Account number (see instructions)		13 Local tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>		14 Name of locality <div style="border: 1px solid black; padding: 2px;">\$</div>			
Account number (see instructions)		15 Local distribution <div style="border: 1px solid black; padding: 2px;">\$</div>		12 State distribution <div style="border: 1px solid black; padding: 2px;">\$</div>			

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Advanced Supplemental Exercise 2

- Open Exercise 5 (Washington) and add the following: Enter Form 1099-R

<input type="checkbox"/> CORRECTED (if checked)		2010 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 Cincinnati, OH 45202		1 Gross distribution \$ 10,000.00	2a Taxable amount \$ 10,000.00		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.
PAYER'S federal identification number 12-5XXXXXX	RECIPIENT'S identification number 121-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00		
RECIPIENT'S name Maurice Alphonzo Washington Street address (including apt. no.) 516 Windgate Road 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) 1	8 Other \$		
		9a Your percentage of total distribution %	9b Total employee contributions \$ 5,864.00		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/12-6XXXXXX		
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality \$		
		12 State distribution \$ 10,000.00	15 Local distribution \$		

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

- Maurice Washington received a Schedule K-1 from the Washington Family Trust.

☒ Final K-1☐ Amended K-1

OMB No. 1545-0092

**Schedule K-1
(Form 1041)**Department of the Treasury
Internal Revenue Service**2010****Beneficiary's Share of Income, Deductions,
Credits, etc.**

► See back of form and instructions.

Part I Information About the Estate or Trust**A** Estate's or trust's employer identification number**12-7xxxxxx****B** Estate's or trust's name**Washington Family Trust
100 Skyline Drive
Cincinnati, OH 45202****C** Fiduciary's name, address, city, state, and ZIP code**William Washington
100 Skyline Drive
Cincinnati, OH 45202****D** ☒ Check if Form 1041-T was filed and enter the date it was filed
03 / 15 / 2010**E** ☐ Check if this is the final Form 1041 for the estate or trust**Part II Information About the Beneficiary****F** Beneficiary's identifying number**121-xx-xxxx****G** Beneficiary's name, address, city, state, and ZIP code**Maurice Alphonzo Washington
516 Windgate Road
Your City, State and ZIP Code****H** ☒ Domestic beneficiary ☐ Foreign beneficiary**Part III Beneficiary's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Interest income	\$100.00	11	Final year deductions
2a	Ordinary dividends	\$600.00		
2b	Qualified dividends	\$500.00		
3	Net short-term capital gain			
4a	Net long-term capital gain	\$50.00		
4b	28% rate gain		12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain			
5	Other portfolio and nonbusiness income			
6	Ordinary business income			
7	Net rental real estate income		13	Credits and credit recapture
8	Other rental income			
9	Directly apportioned deductions			
			14	Other information
10	Estate tax deduction			
<p>*See attached statement for additional information. Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.</p>				
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">For IRS Use Only</p>				

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 11380D

Schedule K-1 (Form 1041)

Advanced Supplemental Exercise 3

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

- Teena has been doing some sewing for Parsons Medical Centers. 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. The business code for Form C-EZ is 812330.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Parsons Medical Centers, Inc. 826 Parks Ave. Hebron, KY 41048		1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2010 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number 04-5XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	4 Federal income tax withheld \$	Copy B For Recipient	
RECIPIENT'S name Teena Stephens Street address (including apt. no.) 876 Kenyon Ave. City, state, and ZIP code Your City, State, and ZIP Code		5 Fishing boat proceeds \$ 7 Nonemployee compensation \$5,637.00 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	6 Medical and health care payments \$ 8 Substitute payments in lieu of dividends or interest \$ 10 Crop insurance 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.
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.	
				18 State income \$
Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service				

- Windsor reported that he made the following stock sales during the tax year:

- 100 shares of Brescoa. He received this stock on April 12, 2009 as part of an inheritance. The stock was originally purchased for \$350 but the fair market value (FMV) of the stock when inherited was \$1,650 and was \$1,120 (net proceeds) when he sold it on November 17.
- 150 shares of Fisk. He sold the stock on June 1 for \$10,675 gross proceeds. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.
- 65 shares of Greenville Corp. He sold this stock for \$5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was \$7,218.

3. Teena 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 <div style="font-size: 2em; font-weight: bold;">2010</div> 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 Dayton, OH 45402		1 Gross distribution <div style="border: 1px solid black; padding: 2px;">\$ 11,754.00</div>	2a Taxable amount <div style="border: 1px solid black; padding: 2px;">\$</div>		2b Taxable amount not determined <input checked="" type="checkbox"/>
PAYER'S federal identification number 04-6XXXXXX		RECIPIENT'S identification number 052-XX-XXXX			
RECIPIENT'S name Teena Stephens		3 Capital gain (included in box 2a) <div style="border: 1px solid black; padding: 2px;">\$</div>	4 Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>		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.
Street address (including apt. no.) 876 Kenyon Ave.		5 Employee contributions /Designated Roth contributions or insurance premiums <div style="border: 1px solid black; padding: 2px;">\$</div>	6 Net unrealized appreciation in employer's securities <div style="border: 1px solid black; padding: 2px;">\$</div>		
City, state, and ZIP code Your City, State, and ZIP Code		7 Distribution code(s) <div style="border: 1px solid black; padding: 2px;">G</div>	8 Other <div style="border: 1px solid black; padding: 2px;">\$ %</div>		
1st year of desig. Roth contrib.		9a Your percentage of total distribution % <div style="border: 1px solid black; padding: 2px;">%</div>	9b Total employee contributions <div style="border: 1px solid black; padding: 2px;">\$</div>		This information is being furnished to the Internal Revenue Service.
Account number (see instructions)		10 State tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>	11 State/Payer's state no. <div style="border: 1px solid black; padding: 2px;"></div>		
1st year of desig. Roth contrib.		12 State distribution <div style="border: 1px solid black; padding: 2px;">\$</div>	13 Local tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>		
Account number (see instructions)		14 Name of locality <div style="border: 1px solid black; padding: 2px;"></div>	15 Local distribution <div style="border: 1px solid black; padding: 2px;">\$</div>		

Form **1099-R**

Department of the Treasury - Internal Revenue Service

4. Enter Form 1099-R. Teena took a distribution to help her brother who has been without a job for several months.

<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 Newcomb Financial Services 200 Lincoln Street Cincinnati, OH 45202		1 Gross distribution \$ 10,000.00	<div style="font-size: 2em; font-weight: bold;">2010</div>	
PAYER'S federal identification number 12-5XXXXXX		2a Taxable amount \$ 10,000.00	Form 1099-R	
RECIPIENT'S identification number 052-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
RECIPIENT'S name Teena Stephens Street address (including apt. no.) 876 Kenyon Ave. City, state, and ZIP code Your City, State, and ZIP Code		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00	
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.
7 Distribution code(s) 1		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/12-5XXXXXX	
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

5. Enter the following information:

- a. Windsor put \$2,000 into his regular IRA account this year. Teena put the same amount into her Roth IRA account.
- b. Last year Teena paid \$317 interest on the student loan she took to help pay for her teacher's degree.
- c. Windsor paid alimony to his first wife, Elizabeth Clark (055-XX-XXXX), at \$350 a month for the entire year.

6. Windsor paid the Salem Day Care Center (EIN 05-8XXXXXX), located at 87 North Casper Drive, Your City, State, and ZIP Code, for Tori's care while he and Teena worked. He paid the day care center \$1,793.

Military Practice Exercises 13–15

Exercise 13 – Ranger Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer
 Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Richie	M. I. H	Last Name Ranger	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Angela	M. I. Q	Last Name Ranger	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 456 Second Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 316-555-XXXX Other:		E-mail	
5. Your Date of Birth 10/13/1972	6. Your Occupation Military	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 09/13/1975	10. Spouse's Occupation Homemaker	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
 If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Lennie B Ranger	12/14/02	Son	12	Yes	Yes	Yes	No
Elizabeth P Ranger	11/19/00	Daughter	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 13 – Ranger Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☒ ☐ ☐ 1. Wages or Salary? (Form(s) W-2)
- ☐ ☒ ☐ 2. Tip Income?
- ☐ ☒ ☐ 3. Scholarships? (Forms W-2, 1098-T)
- ☐ ☒ ☐ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
- ☐ ☒ ☐ 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
- ☐ ☒ ☐ 6. Alimony Income?
- ☐ ☒ ☐ 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
- ☐ ☒ ☐ 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
- ☐ ☒ ☐ 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
- ☐ ☒ ☐ 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
- ☐ ☒ ☐ 11. Unemployment Compensation? (Form(s) 1099-G)
- ☐ ☒ ☐ 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
- ☐ ☒ ☐ 13. Income (profit or loss) from Rental Property?
- ☐ ☒ ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☒ ☐ ☐ 2. Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☐ 401K ☒ Other
- ☐ ☒ ☐ 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
- ☐ ☒ ☐ 4. Unreimbursed employee business expenses (such as mileage)?
- ☐ ☒ ☐ 5. Medical expenses?
- ☐ ☒ ☐ 6. Home mortgage interest?
- ☐ ☒ ☐ 7. Real estate taxes for your home or personal property taxes?
- ☐ ☒ ☐ 8. Charitable contributions?
- ☐ ☒ ☐ 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- ☐ ☒ ☐ 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
- ☐ ☒ ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
- ☐ ☒ ☐ 3. Buy a home? If yes, closing date _____
- ☐ ☒ ☐ 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
- ☐ ☒ ☐ 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ ☒ ☐ 6. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☐ ☒ ☐ 7. Receive the First Time Homebuyers Credit in previous years?
- ☐ ☒ ☐ 8. Pay any student loan interest?
- ☐ ☒ ☐ 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____
- ☐ ☒ ☐ 10. If you are due a refund, would you like a direct deposit or split your refund?
- ☐ ☒ ☐ 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
- ☐ ☒ ☐ 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

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

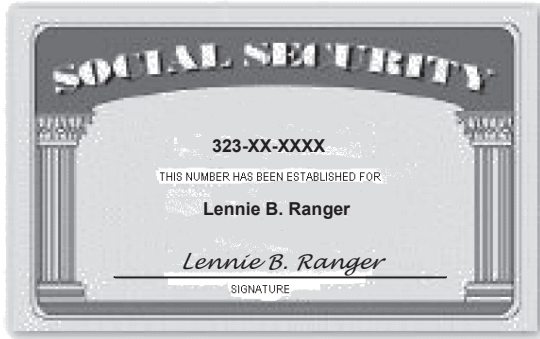
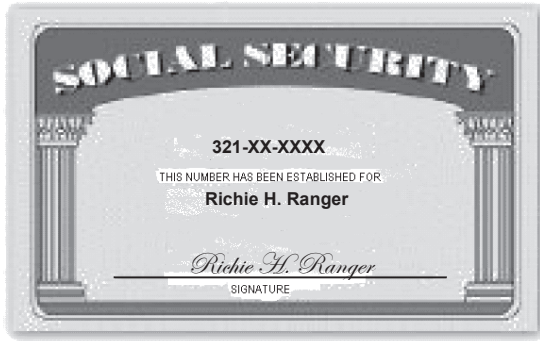
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Ranger

While using Form 13614-C to complete the interview with Angela, the following information was used to complete the return.

- Richie was deployed on October 15, 2008, and returned from Iraq in time to enjoy Christmas with his family this past December.
- The only information that Angela brought with her was Richie's W-2. She also told you that they received \$22 of interest income from the Military Credit Union but did not receive a statement.
- They did not itemize last year. The state return does not need to be prepared. She said that neither of them want to designate any of their taxes for the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.
- The Rangers did not pay real estate taxes in 2010.
- **If using 2009 software, apply 2009 tax law.** Richie and Angela didn't receive an Economic Recovery Payment. Check no on Lines 10 and 11 of Sch. M.
- Richie and Angela did not receive a 2010 Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number 321-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b 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 8889 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. Richie Ranger 456 Second Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12 D \$1,000.00	
				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

2010

Department of the Treasury—Internal Revenue Service

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

As you were talking to Angela while completing the diagnostics, she mentioned that she needed to get home as soon as possible. A neighbor was coming by her home to pick up a dress that she had altered. When you inquired further, she told you that she did minor alterations and repairs. Her in-home business is conducted in her military-provided housing, as approved by the base commander.

You asked about her income and any money that she spent on supplies. She said that she never had to maintain any inventory because she purchased supplies for each repair as she worked on it.

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 any money received and the money she spent.

Last year she received \$10,300 in income and had \$600 in expenses.

Include this additional information in the Rangers' return.

Exercise 14 – Newberry Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Brennen	M. I. E	Last Name Newberry	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Brenda	M. I. E	Last Name Newberry	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 413 Fourth Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 404-555-XXXX Other:		E-mail	
5. Your Date of Birth 11/19/1973	6. Your Occupation Military	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 12/21/1974	10. Spouse's Occupation Retail Sales	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Leah Newberry	07/29/01	Daughter	12	Yes	Yes	Yes	No
Rachel Hunt	08/15/99	Daughter	12	Yes	Yes	Yes	No
Aaron Newberry	09/08/98	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 14 – Newberry Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form(s) W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (profit or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as mileage)?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Buy a home? If yes, closing date _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in previous years?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. If you are due a refund, would you like a direct deposit or split your refund?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

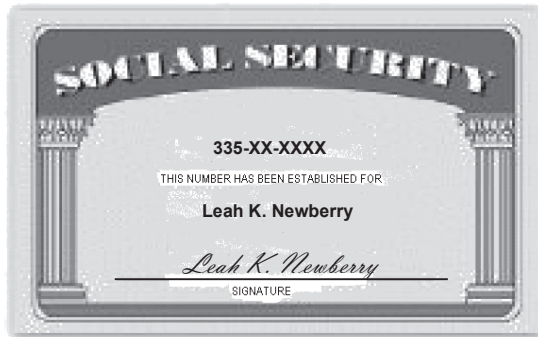
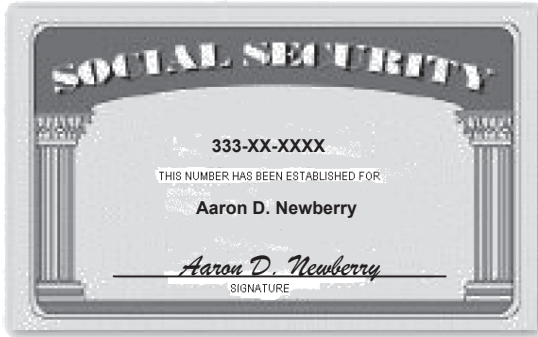
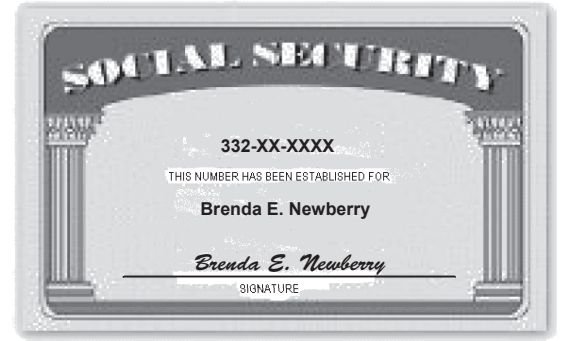
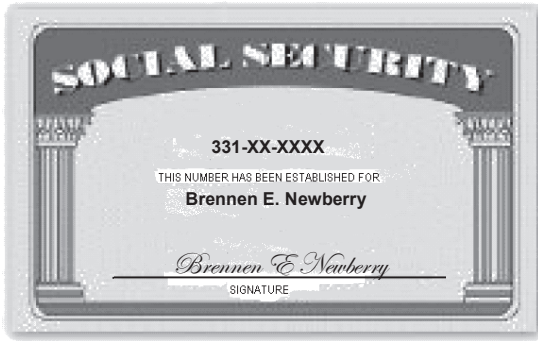
Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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



Interview Notes – Newberry

While using Form 13614-C to complete the interview with Brennen and Brenda, the following information was used to complete the return.

- The Newberrys had moved to their current base from a base in Georgia on September 1, 2009.
- Aaron, who lives with his mother, is Brennen's child from his first marriage. Brennen pays \$300 per month in child support. Brennen has a signed Form 8332 that allows him to claim the exemption for Aaron in even-numbered years (if using TaxWise® 2009, assume that Brennen has a signed Form 8332 for 2009 and is allowed to claim Aaron's exemption in odd numbered years).
- Rachel is Brenda'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 Rachel 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 33-2XXXXXX.
- They had no income other than that reported on their W-2s.
- They did not itemize last year. The state return does not need to be prepared. Neither Brennen nor Brenda would like to contribute to the Presidential Election Campaign Fund. If there is a refund, the check is to be mailed to their home address.
- The Newberrys did not pay real estate taxes in 2010. Neither are full time students and EITC has never been disallowed.
- **If using 2009 software, apply 2009 tax law.** Brennen and Brenda did not receive an Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- Brennen and Brenda did not receive a 2010 Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, 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 \$24,340.50		2 Federal income tax withheld \$3,798.45	
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 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. Brennen Newberry 413 Fourth Street Your City, State ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$8000.00	
		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	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

2010

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) 33-1XXXXXX		1 Wages, tips, other compensation \$9,400.00		2 Federal income tax withheld \$600.00	
c Employer's name, address, and ZIP code Pembroke Department Store 987 Tenth Street Fairview, KY 42221		3 Social security wages \$9,400.00		4 Social security tax withheld \$582.80	
		5 Medicare wages and tips \$9,400.00		6 Medicare tax withheld \$136.30	
		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. Brenda E. Newberry 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 YS 4524567	16 State wages, tips, etc. \$9,400.00	17 State income tax \$375.00	18 Local wages, tips, etc. \$9,400.00	19 Local income tax \$122.00	20 Locality name YC

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

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

Exercise 15 – King Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Michael	M. I. L	Last Name King	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Lynda	M. I. M	Last Name King	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 4516 Elm Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 717-555-XXXX Other:		E-mail	
5. Your Date of Birth 05/07/1981	6. Your Occupation Military		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/15/1981	10. Spouse's Occupation Homemaker		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Martha D King	03/15/06	Daughter	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 15 – King Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)




Interview Notes – King

While using Form 13614-C to complete the interview with the Kings, the following information was used to complete the return.

- Michael returned to his home base in the United States this past year. He brought his wife Lynda, who is a Swiss citizen, and their daughter Martha, who was born abroad. He met and married Lynda while he was stationed in Europe.
- Michael asked if he could file a joint return with Lynda. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 9XX-70-XXXX.
- Their only income was his military salary. They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund it is to be mailed to their home. Both Michael and Lynda wish to contribute to the Presidential Election Fund.
- The Kings did not pay real estate taxes in 2010.
- **If using 2009 software, apply 2009 tax law.** Michael and Lynda did not receive an Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- The Kings did not receive a 2010 Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number 341-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 \$23,223.60		2 Federal income tax withheld \$1,548.00			
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 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. Michael L. King 4516 Elm Street Your City, State 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	

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

2010

Department of the Treasury—Internal Revenue Service

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

Military Comprehensive Problem

Problem D – Webber Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Liam	M. I. M	Last Name Webber	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Sky	M. I. C	Last Name Webber	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 123 First Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 619-555-XXXX Other:		E-mail	
5. Your Date of Birth 07/04/1970	6. Your Occupation School Teacher/Active Duty	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 02/04/1970	10. Spouse's Occupation Electrical Engineer	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Luanne Webber	01/05/02	Daughter	12	Yes	Yes	Yes	No
Marie Webber	09/12/01	Daughter	12	Yes	Yes	Yes	No
Smith Weber	12/12/99	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem D – Webber Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

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

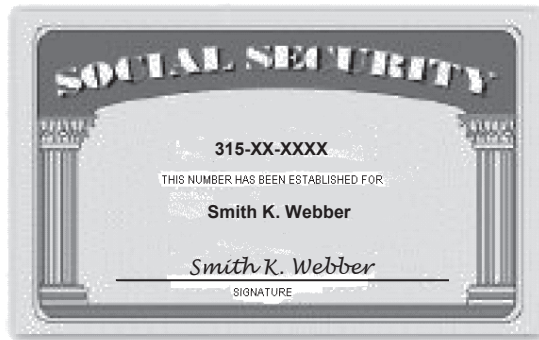
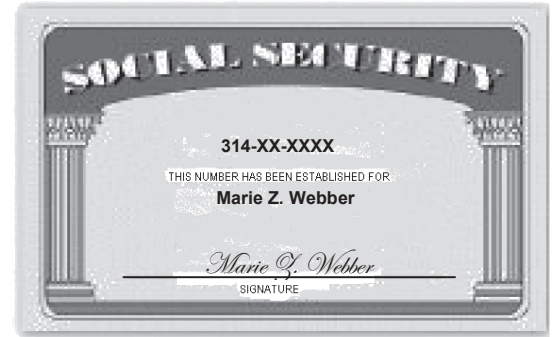
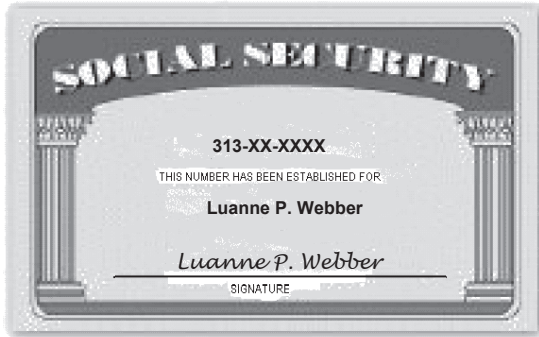
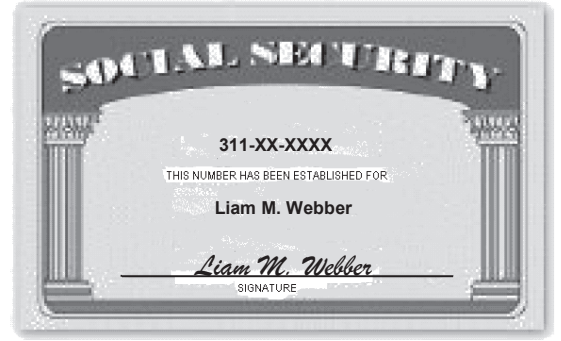
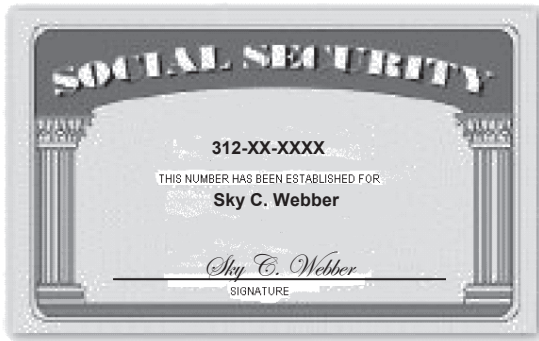
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes — Webber

While using Form 13614-C to complete the interview with Sky, the following information was utilized to complete the return.

- The Webbers have been married for fifteen years. Liam Webber is a teacher presently serving in Iraq. Sky completed some continuing professional education (CPE) requirements for her job during the year.
- The Webbers do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they would like direct deposit into their checking account. If there is a balance due they would like direct debit from their checking account. Liam and Sky would both like to contribute to the Presidential Election Fund.
- **If using 2009 software, apply 2009 tax law.** Liam and Sky did not receive any Economic Recovery Payment. Check no on Lines 10 and 11 of Sch M.
- Neither Liam or Sky received a 2010 Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Liam M. and Sky C. Webber

1234

15-000000000

123 First Street

Your City, State, and Zip Code

PAY TO THE
ORDER OF

\$

DOLLARS

Military Credit Union


Anytown, USA

For

| :062005690 | :00578965542 1234

Line 7—Wages

Mrs. Webber brought all of their W-2's.

		a Employee's social security number 311-XX-XXXX		Safe, accurate, FAST! Use		OMB No. 1545-0008		 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 \$300.00			
c Employer's name, address, and ZIP code Mount Olive 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 Last name Suff. Liam Webber 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 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	31-1XXXXXX	\$15,000.00	\$900.00	\$15,000.00	\$375.00	YC			

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

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

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at 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 8889 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. Liam Webber 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 \$300.00			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State Employer's state ID number YS 31-2XXXXXX	16 State wages, tips, etc. \$17,154.90	17 State income tax \$1,029.29	18 Local wages, tips, etc. \$17,154.90	19 Local income tax \$428.88	20 Locality name YC		

Form W-2 Wage and Tax Statement 2010 Department of the Treasury—Internal Revenue Service

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

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$1,633.80		2 Federal income tax withheld \$0.00			
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, In 46249-2410		3 Social security wages \$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. Liam Webber 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			
				12d			
f Employee's address and ZIP code							
15 State Employer's state ID number YS 31-2XXXXXX	16 State wages, tips, etc. \$1,633.80	17 State income tax \$98.03	18 Local wages, tips, etc. \$1,633.80	19 Local income tax \$45.85	20 Locality name YC		

Form W-2 Wage and Tax Statement 2010 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 312-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 31-3XXXXXX		1 Wages, tips, other compensation \$24,598.87		2 Federal income tax withheld \$418.12			
c Employer's name, address, and ZIP code CBA Engineering Inc 653 Fourteenth Street Fairview, KY 42221		3 Social security wages \$26,826.75		4 Social security tax withheld \$1,663.26			
		5 Medicare wages and tips \$26,826.75		6 Medicare tax withheld \$388.99			
		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. Sky Webber 123 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. \$24,598.87		17 State income tax \$1,775.93	
		18 Local wages, tips, etc. \$24,598.87		19 Local income tax \$739.97		20 Locality name YC	

Form W-2 Wage and Tax Statement

2010

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): \$4,846 (2009)
\$_____ (2010)

Line 17—Rental Real Estate

When the Webbers moved to Jordan's 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, 2010. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent for 2010. 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 \$5,220 in mortgage interest and \$1,040 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): \$4,996 (2009)

\$_____ (2010)

Adjustments

Line 24—Reservist Business Expenses Adjustment

During the first five months of 2010 Liam, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. When you inquired about any expenses he incurred, Sky 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 \$70 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): \$5,161 (2009)

\$_____ (2010)

Line 26—Moving Expenses Adjustment

Liam entered active duty in late May 2010 and deployed by the end of June. When he was activated, the Webbers decided to move to his new permanent duty station. The Webbers 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; 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 workplace is 20 miles. The Permanent Change of Station (PCS) distance is 1,000 miles.)

Refund Monitor – Refund (Balance Due): \$5,186 (2009)

\$_____ (2010)

Itemized Deductions

Line 40—Itemized Deductions

Sky belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2010. The Webbers made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

Refund Monitor – Refund (Balance Due): \$5,531 (2009)

\$ _____ (2010)

Credits

Line 49—Education Credits

Sky completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000.

Refund Monitor – Refund (Balance Due): \$6,004 (2009)

\$ _____ (2010)

Line 50—Retirement Savings Contributions Credit

The Webbers do not qualify for Retirement Savings Contribution Credit

Line 64a—Earned Income Credit

Liam and Sky wants to know if they qualify for the Earned Income Credit (EIC). Complete the EIC worksheet, as needed.

Refund Monitor – Refund (Balance Due): \$6,004 (2009)

\$ _____ (2010)

Line 73a—Amount You Want Refunded to You

Liam and Sky would like direct deposit. (See the check for their bank routing and account numbers.)

Refund Monitor – Refund (Balance Due): \$6,004 (2009)

\$ _____ (2010)

International Practice Exercises 16–17

Exercise 16 – Howard Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Hudson	M. I. W	Last Name Howard	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Hope	M. I. B	Last Name Howard	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3214 Maple Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 707-555-XXXX Other:		E-mail	
5. Your Date of Birth 07/17/1970	6. Your Occupation Military	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 03/18/1978	10. Spouse's Occupation Advertising	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.

If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 16 – Howard Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form(s) W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (profit or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Bavaria Advertising</u> (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as mileage)?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Buy a home? If yes, closing date _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in previous years?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. If you are due a refund, would you like a direct deposit or split your refund?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

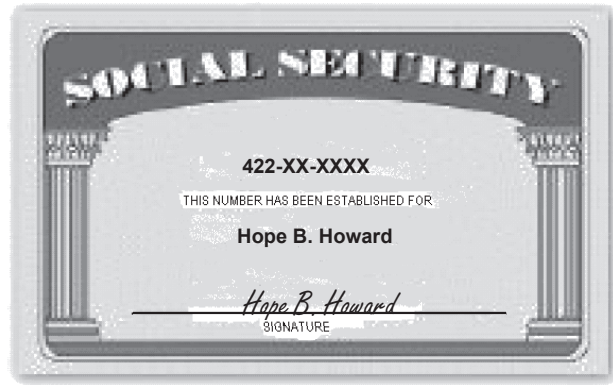
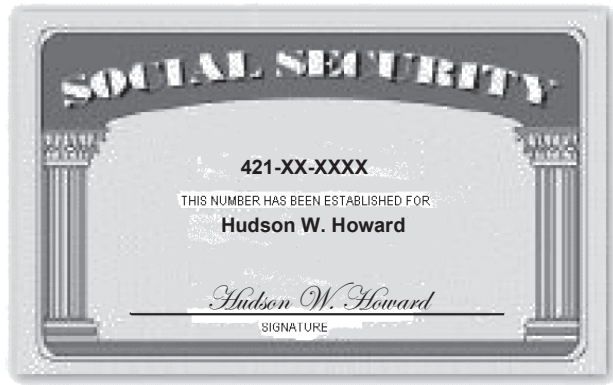
After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Howard

While using Form 13614-C to complete the interview with the Howards, the following information was utilized to complete the return.

- They just returned from a two-year tour in Germany, 80469. They moved to Germany on March 3, 2009 (if using 2009 software change to 2008). They returned to this duty station on January 10, 2011 (if using 2009 software change to 2010). Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Hope worked for Bavaria Advertising (3576 Felrum Lane, Munich, 80331). She asked if she would be eligible to exclude any of her income on their return. She has never done this before.
- The statement from Bavaria Advertising indicated she earned \$24,000 in 2010.
- The Howard's did not itemize last year. The state return does not need to be prepared. The Howard's do not wish to contribute to the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.
- **If using 2009 software, apply 2009 tax law.** Hudson and Hope did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- The Howards did not receive Economic Recovery payments in 2010.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

		a Employee's social security number 421-XXX-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 \$35,403.50		2 Federal income tax withheld \$4,248.42					
c Employer's name, address, and ZIP code DFAS P.O. Box 8889 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. Hudson W. Howard 413 Athens Street Your City, State 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

2010

Department of the Treasury—Internal Revenue Service

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

Exercise 17 – Greenville Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Julie	M. I. A	Last Name Greenville	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Stonehill	M. I. A	Last Name McMurray	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 20 Pembroke Lane	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 213-555-XXXX Other:		E-mail	
5. Your Date of Birth 07/21/1975	6. Your Occupation Nurse		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/23/1973	10. Spouse's Occupation None		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
 If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 17 – Greenville Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Trinity Hospital</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

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

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Greenville

While using Form 13614-C to complete the interview with the Greenville's, the following information was utilized to complete the return.

- Julie, a U.S. citizen, moved to Ireland on May 30, 2010. Julie married Stonehill, an Irish citizen and resident, in June 2010.
- They would like to file jointly this year. Stonehill has no income and chooses to be treated as a U.S. resident for tax purposes in 2010.
- Stonehill does not have a social security number and understands that he needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file an elective joint return with Julie. Stonehill brought a completed Form W-7 with him.
- Julie worked in the United States for four months and received Form W-2 from her employer.
- Julie also worked as a nurse at Trinity Hospital for the remainder of the year. The hospital address is 100 Elgin Road, Dublin 17, Ireland.
- The hospital gave Julie 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).
- Julie and her husband earned \$1,650 interest on a savings account in a Dublin bank. The foreign institution withheld \$200 in income tax to the Ireland taxing authority.
- Julie enrolled in a nursing course at a local college to improve her job skills while in the United States, and paid \$1,000.
- Julie did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.
- **If using 2009 software, apply 2009 tax law.** Julie and Stonehill did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- Julie did not receive a 2010 Economic Recovery Payment.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

**Application for IRS Individual
Taxpayer Identification Number**

► See instructions.
► For use by individuals who are not U.S. citizens or permanent residents.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

FOR IRS USE ONLY

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a** ☐ Nonresident alien required to get ITIN to claim tax treaty benefit
- b** ☐ Nonresident alien filing a U.S. tax return
- c** ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
- d** ☐ Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
- e** ☒ Spouse of U.S. citizen/resident alien } **Julie Greenville 431-XX-XXXX**
- f** ☐ Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
- g** ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
- h** ☐ Other (see instructions) ►
- Additional information for **a** and **f**: Enter treaty country ► and treaty article number ►

Name (see instructions) Name at birth if different . . . ►	1a First name Stonehill	Middle name Angus	Last name McMurray
	1b First name	Middle name	Last name
Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4.		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
Foreign (non-U.S.) address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number.		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
Birth information	4 Date of birth (month / day / year) 12 / 23 / 1973	Country of birth Ireland	City and state or province (optional) Dublin
			5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
Other information	6a Country(ies) of citizenship United Kingdom	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other Issued by: No.: Exp. date: / / Entry date in United States / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter: TIN or EIN ► and Name under which it was issued ►		
	6g Name of college/university or company (see instructions) City and state Length of stay		
	Sign Here Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.		
Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year) / /	Phone number ()
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant ►	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney
Acceptance Agent's Use ONLY	Signature	Date (month / day / year) / /	Phone ()
	Name and title (type or print)	Name of company	Fax ()
			EIN
			Office Code

		a Employee's social security number 431-XXX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 43-1XXXXXX				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. Julie A. Greenville 325 Tenth Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12					
				13 <small>Statutory employee</small> <small>Retirement plan</small> <small>Third-party sick pay</small> <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 4-31XXXXXX		16 State wages, tips, etc. \$50,000.00		17 State income tax \$3000.00		18 Local wages, tips, etc.	
								19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement

2010

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, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

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

Part I. Your Personal Information

1. Your First Name Athens	M. I. F	Last Name Holmes	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Aurora	M. I. E	Last Name Holmes	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2310 Oak Street		Apt# Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 312-555-XXXX		Other:	E-mail
5. Your Date of Birth 09/23/1982	6. Your Occupation Military		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 08/17/1982	10. Spouse's Occupation Clerk		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Montgomery B Holmes	02/04/04	Son	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem E – Holmes Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Trinity Hospital</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

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

Reminder

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

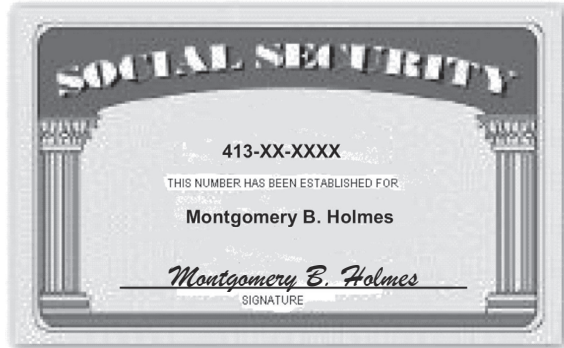
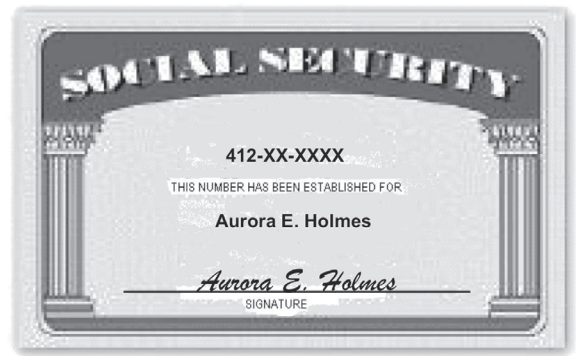
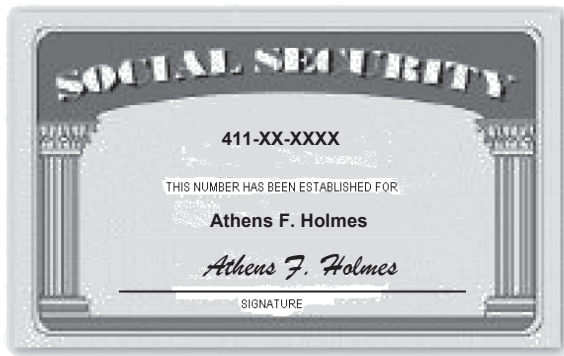
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

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

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Holmes


While using Form 13614-C to complete the interview with the Holmeses, the following information was used to complete the return.

- Athens was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW, until January 2011 (if using 2009 software change to 2010). He had been there with his wife Aurora and his son Montgomery since May 2008.
- While there, Aurora was a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$20,800 in 2010 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 Aurora's income or to use the foreign tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a credit for any item that can be allocated to or charged against the excluded income. Neither Aurora nor Athens have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise to determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home. Neither Athens nor Aurora wish to contribute to the Presidential Election Campaign Fund.
- **If using 2009 software, apply 2009 tax law.** Athens and Aurora did not receive Economic Recovery Payments. Check no on lines 10 and 11 of Sch. M.
- In 2010 neither Athens nor Aurora received Economic Recovery Payments.

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

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

		a Employee's social security number 411-XXX-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 8889 Indianapolis, IN 46249-2410				3 Social security wages \$35,874.00				4 Social security tax withheld \$2,224.19			
				5 Medicare wages and tips \$35,874.00				6 Medicare tax withheld \$520.17			
				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. Athens Holmes 2310 Oak Street Your City, State and ZIP Code				11 Nonqualified plans				12a See instructions for box 12 D \$1,793.70			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>				12b			
				14 Other				12c			
								12d			
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2010

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

EIC Tables

2010 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—			
At least	But less than	No children	One child	Two children	Three children
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
Your credit is—		Your credit is—							
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	6,100	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	6,150	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	6,200	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	6,250	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	6,300	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	6,350	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	6,400	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	6,450	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	6,500	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	6,550	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	6,600	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	6,650	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	6,700	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	6,750	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	6,800	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	6,850	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	6,900	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	6,950	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	7,000	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	7,050	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	7,100	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	7,150	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	7,200	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	7,250	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	7,300	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	7,350	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	7,400	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	7,450	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	7,500	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	7,550	454	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	450	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	446	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	443	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	439	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	435	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	431	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	427	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	423	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	420	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	416	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	412	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	408	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	404	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	400	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	397	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	393	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	389	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	385	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500	381	2,882	3,390	3,814	457	2,882	3,390	3,814

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
8,500	8,550	378	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	8,600	374	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	8,650	370	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	8,700	366	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	8,750	362	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	8,800	358	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	8,850	355	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	8,900	351	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	8,950	347	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	9,000	343	3,050	3,590	4,039	457	3,050	3,590	4,039
9,000	9,050	339	3,050	3,610	4,061	457	3,050	3,610	4,061
9,050	9,100	335	3,050	3,630	4,084	457	3,050	3,630	4,084
9,100	9,150	332	3,050	3,650	4,106	457	3,050	3,650	4,106
9,150	9,200	328	3,050	3,670	4,129	457	3,050	3,670	4,129
9,200	9,250	324	3,050	3,690	4,151	457	3,050	3,690	4,151
9,250	9,300	320	3,050	3,710	4,174	457	3,050	3,710	4,174
9,300	9,350	316	3,050	3,730	4,196	457	3,050	3,730	4,196
9,350	9,400	313	3,050	3,750	4,219	457	3,050	3,750	4,219
9,400	9,450	309	3,050	3,770	4,241	457	3,050	3,770	4,241
9,450	9,500	305	3,050	3,790	4,264	457	3,050	3,790	4,264
9,500	9,550	301	3,050	3,810	4,286	457	3,050	3,810	4,286
9,550	9,600	297	3,050	3,830	4,309	457	3,050	3,830	4,309
9,600	9,650	293	3,050	3,850	4,331	457	3,050	3,850	4,331
9,650	9,700	290	3,050	3,870	4,354	457	3,050	3,870	4,354
9,700	9,750	286	3,050	3,890	4,376	457	3,050	3,890	4,376
9,750	9,800	282	3,050	3,910	4,399	457	3,050	3,910	4,399
9,800	9,850	278	3,050	3,930	4,421	457	3,050	3,930	4,421
9,850	9,900	274	3,050	3,950	4,444	457	3,050	3,950	4,444
9,900	9,950	270	3,050	3,970	4,466	457	3,050	3,970	4,466
9,950	10,000	267	3,050	3,990	4,489	457	3,050	3,990	4,489
10,000	10,050	263	3,050	4,010	4,511	457	3,050	4,010	4,511
10,050	10,100	259	3,050	4,030	4,534	457	3,050	4,030	4,534
10,100	10,150	255	3,050	4,050	4,556	457	3,050	4,050	4,556
10,150	10,200	251	3,050	4,070	4,579	457	3,050	4,070	4,579
10,200	10,250	247	3,050	4,090	4,601	457	3,050	4,090	4,601
10,250	10,300	244	3,050	4,110	4,624	457	3,050	4,110	4,624
10,300	10,350	240	3,050	4,130	4,646	457	3,050	4,130	4,646
10,350	10,400	236	3,050	4,150	4,669	457	3,050	4,150	4,669
10,400	10,450	232	3,050	4,170	4,691	457	3,050	4,170	4,691
10,450	10,500	228	3,050	4,190	4,714	457	3,050	4,190	4,714
10,500	10,550	225	3,050	4,210	4,736	457	3,050	4,210	4,736
10,550	10,600	221	3,050	4,230	4,759	457	3,050	4,230	4,759
10,600	10,650	217	3,050	4,250	4,781	457	3,050	4,250	4,781
10,650	10,700	213	3,050	4,270	4,804	457	3,050	4,270	4,804
10,700	10,750	209	3,050	4,290	4,826	457	3,050	4,290	4,826
10,750	10,800	205	3,050	4,310	4,849	457	3,050	4,310	4,849
10,800	10,850	202	3,050	4,330	4,871	457	3,050	4,330	4,871
10,850	10,900	198	3,050	4,350	4,894	457	3,050	4,350	4,894
10,900	10,950	194	3,050	4,370	4,916	457	3,050	4,370	4,916
10,950	11,000	190	3,050	4,390	4,939	457	3,050	4,390	4,939
11,000	11,050	186	3,050	4,410	4,961	457	3,050	4,410	4,961
11,050	11,100	182	3,050	4,430	4,984	457	3,050	4,430	4,984
11,100	11,150	179	3,050	4,450	5,006	457	3,050	4,450	5,006
11,150	11,200	175	3,050	4,470	5,029	457	3,050	4,470	5,029
11,200	11,250	171	3,050	4,490	5,051	457	3,050	4,490	5,051
11,250	11,300	167	3,050	4,510	5,074	457	3,050	4,510	5,074
11,300	11,350	163	3,050	4,530	5,096	457	3,050	4,530	5,096
11,350	11,400	160	3,050	4,550	5,119	457	3,050	4,550	5,119
11,400	11,450	156	3,050	4,570	5,141	457	3,050	4,570	5,141
11,450	11,500	152	3,050	4,590	5,164	457	3,050	4,590	5,164

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is—				Your credit is—			
11,500	11,550	148	3,050	4,610	5,186	457	3,050	4,610	5,186
11,550	11,600	144	3,050	4,630	5,209	457	3,050	4,630	5,209
11,600	11,650	140	3,050	4,650	5,231	457	3,050	4,650	5,231
11,650	11,700	137	3,050	4,670	5,254	457	3,050	4,670	5,254
11,700	11,750	133	3,050	4,690	5,276	457	3,050	4,690	5,276
11,750	11,800	129	3,050	4,710	5,299	457	3,050	4,710	5,299
11,800	11,850	125	3,050	4,730	5,321	457	3,050	4,730	5,321
11,850	11,900	121	3,050	4,750	5,344	457	3,050	4,750	5,344
11,900	11,950	117	3,050	4,770	5,366	457	3,050	4,770	5,366
11,950	12,000	114	3,050	4,790	5,389	457	3,050	4,790	5,389
12,000	12,050	110	3,050	4,810	5,411	457	3,050	4,810	5,411
12,050	12,100	106	3,050	4,830	5,434	457	3,050	4,830	5,434
12,100	12,150	102	3,050	4,850	5,456	457	3,050	4,850	5,456
12,150	12,200	98	3,050	4,870	5,479	457	3,050	4,870	5,479
12,200	12,250	94	3,050	4,890	5,501	457	3,050	4,890	5,501
12,250	12,300	91	3,050	4,910	5,524	457	3,050	4,910	5,524
12,300	12,350	87	3,050	4,930	5,546	457	3,050	4,930	5,546
12,350	12,400	83	3,050	4,950	5,569	457	3,050	4,950	5,569
12,400	12,450	79	3,050	4,970	5,591	457	3,050	4,970	5,591
12,450	12,500	75	3,050	4,990	5,614	457	3,050	4,990	5,614
12,500	12,550	72	3,050	5,010	5,636	455	3,050	5,010	5,636
12,550	12,600	68	3,050	5,036	5,666	451	3,050	5,036	5,666
12,600	12,650	64	3,050	5,036	5,666	447	3,050	5,036	5,666
12,650	12,700	60	3,050	5,036	5,666	443	3,050	5,036	5,666
12,700	12,750	56	3,050	5,036	5,666	439	3,050	5,036	5,666
12,750	12,800	52	3,050	5,036	5,666	436	3,050	5,036	5,666
12,800	12,850	49	3,050	5,036	5,666	432	3,050	5,036	5,666
12,850	12,900	45	3,050	5,036	5,666	428	3,050	5,036	5,666
12,900	12,950	41	3,050	5,036	5,666	424	3,050	5,036	5,666
12,950	13,000	37	3,050	5,036	5,666	420	3,050	5,036	5,666
13,000	13,050	33	3,050	5,036	5,666	417	3,050	5,036	5,666
13,050	13,100	29	3,050	5,036	5,666	413	3,050	5,036	5,666
13,100	13,150	26	3,050	5,036	5,666	409	3,050	5,036	5,666
13,150	13,200	22	3,050	5,036	5,666	405	3,050	5,036	5,666
13,200	13,250	18	3,050	5,036	5,666	401	3,050	5,036	5,666
13,250	13,300	14	3,050	5,036	5,666	397	3,050	5,036	5,666
13,300	13,350	10	3,050	5,036	5,666	394	3,050	5,036	5,666
13,350	13,400	7	3,050	5,036	5,666	390	3,050	5,036	5,666
13,400	13,450	3	3,050	5,036	5,666	386	3,050	5,036	5,666
13,450	13,500	0	3,050	5,036	5,666	382	3,050	5,036	5,666
13,500	13,550	0	3,050	5,036	5,666	378	3,050	5,036	5,666
13,550	13,600	0	3,050	5,036	5,666	374	3,050	5,036	5,666
13,600	13,650	0	3,050	5,036	5,666	371	3,050	5,036	5,666
13,650	13,700	0	3,050	5,036	5,666	367	3,050	5,036	5,666
13,700	13,750	0	3,050	5,036	5,666	363	3,050	5,036	5,666
13,750	13,800	0	3,050	5,036	5,666	359	3,050	5,036	5,666
13,800	13,850	0	3,050	5,036	5,666	355	3,050	5,036	5,666
13,850	13,900	0	3,050	5,036	5,666	352	3,050	5,036	5,666
13,900	13,950	0	3,050	5,036	5,666	348	3,050	5,036	5,666
13,950	14,000	0	3,050	5,036	5,666	344	3,050	5,036	5,666
14,000	14,050	0	3,050	5,036	5,666	340	3,050	5,036	5,666
14,050	14,100	0	3,050	5,036	5,666	336	3,050	5,036	5,666
14,100	14,150	0	3,050	5,036	5,666	332	3,050	5,036	5,666
14,150	14,200	0	3,050	5,036	5,666	329	3,050	5,036	5,666
14,200	14,250	0	3,050	5,036	5,666	325	3,050	5,036	5,666
14,250	14,300	0	3,050	5,036	5,666	321	3,050	5,036	5,666
14,300	14,350	0	3,050	5,036	5,666	317	3,050	5,036	5,666
14,350	14,400	0	3,050	5,036	5,666	313	3,050	5,036	5,666
14,400	14,450	0	3,050	5,036	5,666	309	3,050	5,036	5,666
14,450	14,500	0	3,050	5,036	5,666	306	3,050	5,036	5,666

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
14,500	14,550	0	3,050	5,036	5,666	302	3,050	5,036	5,666
14,550	14,600	0	3,050	5,036	5,666	298	3,050	5,036	5,666
14,600	14,650	0	3,050	5,036	5,666	294	3,050	5,036	5,666
14,650	14,700	0	3,050	5,036	5,666	290	3,050	5,036	5,666
14,700	14,750	0	3,050	5,036	5,666	286	3,050	5,036	5,666
14,750	14,800	0	3,050	5,036	5,666	283	3,050	5,036	5,666
14,800	14,850	0	3,050	5,036	5,666	279	3,050	5,036	5,666
14,850	14,900	0	3,050	5,036	5,666	275	3,050	5,036	5,666
14,900	14,950	0	3,050	5,036	5,666	271	3,050	5,036	5,666
14,950	15,000	0	3,050	5,036	5,666	267	3,050	5,036	5,666
15,000	15,050	0	3,050	5,036	5,666	264	3,050	5,036	5,666
15,050	15,100	0	3,050	5,036	5,666	260	3,050	5,036	5,666
15,100	15,150	0	3,050	5,036	5,666	256	3,050	5,036	5,666
15,150	15,200	0	3,050	5,036	5,666	252	3,050	5,036	5,666
15,200	15,250	0	3,050	5,036	5,666	248	3,050	5,036	5,666
15,250	15,300	0	3,050	5,036	5,666	244	3,050	5,036	5,666
15,300	15,350	0	3,050	5,036	5,666	241	3,050	5,036	5,666
15,350	15,400	0	3,050	5,036	5,666	237	3,050	5,036	5,666
15,400	15,450	0	3,050	5,036	5,666	233	3,050	5,036	5,666
15,450	15,500	0	3,050	5,036	5,666	229	3,050	5,036	5,666
15,500	15,550	0	3,050	5,036	5,666	225	3,050	5,036	5,666
15,550	15,600	0	3,050	5,036	5,666	221	3,050	5,036	5,666
15,600	15,650	0	3,050	5,036	5,666	218	3,050	5,036	5,666
15,650	15,700	0	3,050	5,036	5,666	214	3,050	5,036	5,666
15,700	15,750	0	3,050	5,036	5,666	210	3,050	5,036	5,666
15,750	15,800	0	3,050	5,036	5,666	206	3,050	5,036	5,666
15,800	15,850	0	3,050	5,036	5,666	202	3,050	5,036	5,666
15,850	15,900	0	3,050	5,036	5,666	199	3,050	5,036	5,666
15,900	15,950	0	3,050	5,036	5,666	195	3,050	5,036	5,666
15,950	16,000	0	3,050	5,036	5,666	191	3,050	5,036	5,666
16,000	16,050	0	3,050	5,036	5,666	187	3,050	5,036	5,666
16,050	16,100	0	3,050	5,036	5,666	183	3,050	5,036	5,666
16,100	16,150	0	3,050	5,036	5,666	179	3,050	5,036	5,666
16,150	16,200	0	3,050	5,036	5,666	176	3,050	5,036	5,666
16,200	16,250	0	3,050	5,036	5,666	172	3,050	5,036	5,666
16,250	16,300	0	3,050	5,036	5,666	168	3,050	5,036	5,666
16,300	16,350	0	3,050	5,036	5,666	164	3,050	5,036	5,666
16,350	16,400	0	3,050	5,036	5,666	160	3,050	5,036	5,666
16,400	16,450	0	3,050	5,036	5,666	156	3,050	5,036	5,666
16,450	16,500	0	3,046	5,031	5,660	153	3,050	5,036	5,666
16,500	16,550	0	3,038	5,020	5,650	149	3,050	5,036	5,666
16,550	16,600	0	3,030	5,010	5,639	145	3,050	5,036	5,666
16,600	16,650	0	3,022	4,999	5,629	141	3,050	5,036	5,666
16,650	16,700	0	3,014	4,989	5,618	137	3,050	5,036	5,666
16,700	16,750	0	3,006	4,978	5,608	133	3,050	5,036	5,666
16,750	16,800	0	2,998	4,968	5,597	130	3,050	5,036	5,666
16,800	16,850	0	2,990	4,957	5,587	126	3,050	5,036	5,666
16,850	16,900	0	2,982	4,946	5,576	122	3,050	5,036	5,666
16,900	16,950	0	2,974	4,936	5,565	118	3,050	5,036	5,666
16,950	17,000	0	2,966	4,925	5,555	114	3,050	5,036	5,666
17,000	17,050	0	2,958	4,915	5,544	111	3,050	5,036	5,666
17,050	17,100	0	2,950	4,904	5,534	107	3,050	5,036	5,666
17,100	17,150	0	2,942	4,894	5,523	103	3,050	5,036	5,666
17,150	17,200	0	2,934	4,883	5,513	99	3,050	5,036	5,666
17,200	17,250	0	2,926	4,873	5,502	95	3,050	5,036	5,666
17,250	17,300	0	2,918	4,862	5,492	91	3,050	5,036	5,666
17,300	17,350	0	2,910	4,852	5,481	88	3,050	5,036	5,666
17,350	17,400	0	2,902	4,841	5,471	84	3,050	5,036	5,666
17,400	17,450	0	2,894	4,831	5,460	80	3,050	5,036	5,666
17,450	17,500	0	2,886	4,820	5,450	76	3,050	5,036	5,666

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is—				Your credit is—			
17,500	17,550	0	2,878	4,810	5,439	72	3,050	5,036	5,666
17,550	17,600	0	2,870	4,799	5,429	68	3,050	5,036	5,666
17,600	17,650	0	2,862	4,789	5,418	65	3,050	5,036	5,666
17,650	17,700	0	2,854	4,778	5,408	61	3,050	5,036	5,666
17,700	17,750	0	2,846	4,767	5,397	57	3,050	5,036	5,666
17,750	17,800	0	2,838	4,757	5,386	53	3,050	5,036	5,666
17,800	17,850	0	2,830	4,746	5,376	49	3,050	5,036	5,666
17,850	17,900	0	2,822	4,736	5,365	46	3,050	5,036	5,666
17,900	17,950	0	2,814	4,725	5,355	42	3,050	5,036	5,666
17,950	18,000	0	2,806	4,715	5,344	38	3,050	5,036	5,666
18,000	18,050	0	2,798	4,704	5,334	34	3,050	5,036	5,666
18,050	18,100	0	2,790	4,694	5,323	30	3,050	5,036	5,666
18,100	18,150	0	2,782	4,683	5,313	26	3,050	5,036	5,666
18,150	18,200	0	2,774	4,673	5,302	23	3,050	5,036	5,666
18,200	18,250	0	2,766	4,662	5,292	19	3,050	5,036	5,666
18,250	18,300	0	2,758	4,652	5,281	15	3,050	5,036	5,666
18,300	18,350	0	2,750	4,641	5,271	11	3,050	5,036	5,666
18,350	18,400	0	2,742	4,631	5,260	7	3,050	5,036	5,666
18,400	18,450	0	2,734	4,620	5,250	3	3,050	5,036	5,666
18,450	18,500	0	2,726	4,610	5,239	*	3,050	5,036	5,666
18,500	18,550	0	2,718	4,599	5,229	0	3,050	5,036	5,666
18,550	18,600	0	2,710	4,588	5,218	0	3,050	5,036	5,666
18,600	18,650	0	2,702	4,578	5,207	0	3,050	5,036	5,666
18,650	18,700	0	2,694	4,567	5,197	0	3,050	5,036	5,666
18,700	18,750	0	2,686	4,557	5,186	0	3,050	5,036	5,666
18,750	18,800	0	2,678	4,546	5,176	0	3,050	5,036	5,666
18,800	18,850	0	2,670	4,536	5,165	0	3,050	5,036	5,666
18,850	18,900	0	2,662	4,525	5,155	0	3,050	5,036	5,666
18,900	18,950	0	2,654	4,515	5,144	0	3,050	5,036	5,666
18,950	19,000	0	2,646	4,504	5,134	0	3,050	5,036	5,666
19,000	19,050	0	2,638	4,494	5,123	0	3,050	5,036	5,666
19,050	19,100	0	2,630	4,483	5,113	0	3,050	5,036	5,666
19,100	19,150	0	2,622	4,473	5,102	0	3,050	5,036	5,666
19,150	19,200	0	2,614	4,462	5,092	0	3,050	5,036	5,666
19,200	19,250	0	2,606	4,452	5,081	0	3,050	5,036	5,666
19,250	19,300	0	2,598	4,441	5,071	0	3,050	5,036	5,666
19,300	19,350	0	2,590	4,431	5,060	0	3,050	5,036	5,666
19,350	19,400	0	2,582	4,420	5,049	0	3,050	5,036	5,666
19,400	19,450	0	2,574	4,409	5,039	0	3,050	5,036	5,666
19,450	19,500	0	2,566	4,399	5,028	0	3,050	5,036	5,666
19,500	19,550	0	2,558	4,388	5,018	0	3,050	5,036	5,666
19,550	19,600	0	2,550	4,378	5,007	0	3,050	5,036	5,666
19,600	19,650	0	2,542	4,367	4,997	0	3,050	5,036	5,666
19,650	19,700	0	2,534	4,357	4,986	0	3,050	5,036	5,666
19,700	19,750	0	2,526	4,346	4,976	0	3,050	5,036	5,666
19,750	19,800	0	2,518	4,336	4,965	0	3,050	5,036	5,666
19,800	19,850	0	2,510	4,325	4,955	0	3,050	5,036	5,666
19,850	19,900	0	2,502	4,315	4,944	0	3,050	5,036	5,666
19,900	19,950	0	2,494	4,304	4,934	0	3,050	5,036	5,666
19,950	20,000	0	2,487	4,294	4,923	0	3,050	5,036	5,666
20,000	20,050	0	2,479	4,283	4,913	0	3,050	5,036	5,666
20,050	20,100	0	2,471	4,273	4,902	0	3,050	5,036	5,666
20,100	20,150	0	2,463	4,262	4,892	0	3,050	5,036	5,666
20,150	20,200	0	2,455	4,252	4,881	0	3,050	5,036	5,666
20,200	20,250	0	2,447	4,241	4,870	0	3,050	5,036	5,666

*If the amount you are looking up from the worksheet is at least \$18,450 but less than \$18,470, your credit is \$1. Otherwise, you cannot take the credit.

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
20,250	20,300	0	2,439	4,230	4,860	0	3,050	5,036	5,666
20,300	20,350	0	2,431	4,220	4,849	0	3,050	5,036	5,666
20,350	20,400	0	2,423	4,209	4,839	0	3,050	5,036	5,666
20,400	20,450	0	2,415	4,199	4,828	0	3,050	5,036	5,666
20,450	20,500	0	2,407	4,188	4,818	0	3,050	5,036	5,666
20,500	20,550	0	2,399	4,178	4,807	0	3,050	5,036	5,666
20,550	20,600	0	2,391	4,167	4,797	0	3,050	5,036	5,666
20,600	20,650	0	2,383	4,157	4,786	0	3,050	5,036	5,666
20,650	20,700	0	2,375	4,146	4,776	0	3,050	5,036	5,666
20,700	20,750	0	2,367	4,136	4,765	0	3,050	5,036	5,666
20,750	20,800	0	2,359	4,125	4,755	0	3,050	5,036	5,666
20,800	20,850	0	2,351	4,115	4,744	0	3,050	5,036	5,666
20,850	20,900	0	2,343	4,104	4,734	0	3,050	5,036	5,666
20,900	20,950	0	2,335	4,094	4,723	0	3,050	5,036	5,666
20,950	21,000	0	2,327	4,083	4,713	0	3,050	5,036	5,666
21,000	21,050	0	2,319	4,073	4,702	0	3,050	5,036	5,666
21,050	21,100	0	2,311	4,062	4,691	0	3,050	5,036	5,666
21,100	21,150	0	2,303	4,051	4,681	0	3,050	5,036	5,666
21,150	21,200	0	2,295	4,041	4,670	0	3,050	5,036	5,666
21,200	21,250	0	2,287	4,030	4,660	0	3,050	5,036	5,666
21,250	21,300	0	2,279	4,020	4,649	0	3,050	5,036	5,666
21,300	21,350	0	2,271	4,009	4,639	0	3,050	5,036	5,666
21,350	21,400	0	2,263	3,999	4,628	0	3,050	5,036	5,666
21,400	21,450	0	2,255	3,988	4,618	0	3,050	5,036	5,666
21,450	21,500	0	2,247	3,978	4,607	0	3,050	5,036	5,666
21,500	21,550	0	2,239	3,967	4,597	0	3,039	5,022	5,652
21,550	21,600	0	2,231	3,957	4,586	0	3,031	5,012	5,641
21,600	21,650	0	2,223	3,946	4,576	0	3,023	5,001	5,631
21,650	21,700	0	2,215	3,936	4,565	0	3,015	4,991	5,620
21,700	21,750	0	2,207	3,925	4,555	0	3,007	4,980	5,610
21,750	21,800	0	2,199	3,915	4,544	0	2,999	4,970	5,599
21,800	21,850	0	2,191	3,904	4,534	0	2,991	4,959	5,589
21,850	21,900	0	2,183	3,893	4,523	0	2,983	4,949	5,578
21,900	21,950	0	2,175	3,883	4,512	0	2,975	4,938	5,568
21,950	22,000	0	2,167	3,872	4,502	0	2,968	4,928	5,557
22,000	22,050	0	2,159	3,862	4,491	0	2,960	4,917	5,547
22,050	22,100	0	2,151	3,851	4,481	0	2,952	4,906	5,536
22,100	22,150	0	2,143	3,841	4,470	0	2,944	4,896	5,525
22,150	22,200	0	2,135	3,830	4,460	0	2,936	4,885	5,515
22,200	22,250	0	2,127	3,820	4,449	0	2,928	4,875	5,504
22,250	22,300	0	2,119	3,809	4,439	0	2,920	4,864	5,494
22,300	22,350	0	2,111	3,799	4,428	0	2,912	4,854	5,483
22,350	22,400	0	2,103	3,788	4,418	0	2,904	4,843	5,473
22,400	22,450	0	2,095	3,778	4,407	0	2,896	4,833	5,462
22,450	22,500	0	2,087	3,767	4,397	0	2,888	4,822	5,452
22,500	22,550	0	2,079	3,757	4,386	0	2,880	4,812	5,441
22,550	22,600	0	2,071	3,746	4,376	0	2,872	4,801	5,431
22,600	22,650	0	2,063	3,736	4,365	0	2,864	4,791	5,420
22,650	22,700	0	2,055	3,725	4,355	0	2,856	4,780	5,410
22,700	22,750	0	2,047	3,714	4,344	0	2,848	4,770	5,399
22,750	22,800	0	2,039	3,704	4,333	0	2,840	4,759	5,389
22,800	22,850	0	2,031	3,693	4,323	0	2,832	4,749	5,378
22,850	22,900	0	2,023	3,683	4,312	0	2,824	4,738	5,368
22,900	22,950	0	2,015	3,672	4,302	0	2,816	4,727	5,357
22,950	23,000	0	2,007	3,662	4,291	0	2,808	4,717	5,346
23,000	23,050	0	1,999	3,651	4,281	0	2,800	4,706	5,336
23,050	23,100	0	1,991	3,641	4,270	0	2,792	4,696	5,325
23,100	23,150	0	1,983	3,630	4,260	0	2,784	4,685	5,315
23,150	23,200	0	1,975	3,620	4,249	0	2,776	4,675	5,304
23,200	23,250	0	1,967	3,609	4,239	0	2,768	4,664	5,294

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is—				Your credit is—			
23,250	23,300	0	1,959	3,599	4,228	0	2,760	4,654	5,283
23,300	23,350	0	1,951	3,588	4,218	0	2,752	4,643	5,273
23,350	23,400	0	1,943	3,578	4,207	0	2,744	4,633	5,262
23,400	23,450	0	1,935	3,567	4,197	0	2,736	4,622	5,252
23,450	23,500	0	1,927	3,557	4,186	0	2,728	4,612	5,241
23,500	23,550	0	1,919	3,546	4,176	0	2,720	4,601	5,231
23,550	23,600	0	1,911	3,535	4,165	0	2,712	4,591	5,220
23,600	23,650	0	1,903	3,525	4,154	0	2,704	4,580	5,210
23,650	23,700	0	1,895	3,514	4,144	0	2,696	4,570	5,199
23,700	23,750	0	1,887	3,504	4,133	0	2,688	4,559	5,188
23,750	23,800	0	1,879	3,493	4,123	0	2,680	4,548	5,178
23,800	23,850	0	1,871	3,483	4,112	0	2,672	4,538	5,167
23,850	23,900	0	1,863	3,472	4,102	0	2,664	4,527	5,157
23,900	23,950	0	1,855	3,462	4,091	0	2,656	4,517	5,146
23,950	24,000	0	1,847	3,451	4,081	0	2,648	4,506	5,136
24,000	24,050	0	1,839	3,441	4,070	0	2,640	4,496	5,125
24,050	24,100	0	1,831	3,430	4,060	0	2,632	4,485	5,115
24,100	24,150	0	1,823	3,420	4,049	0	2,624	4,475	5,104
24,150	24,200	0	1,815	3,409	4,039	0	2,616	4,464	5,094
24,200	24,250	0	1,807	3,399	4,028	0	2,608	4,454	5,083
24,250	24,300	0	1,799	3,388	4,018	0	2,600	4,443	5,073
24,300	24,350	0	1,791	3,378	4,007	0	2,592	4,433	5,062
24,350	24,400	0	1,783	3,367	3,996	0	2,584	4,422	5,052
24,400	24,450	0	1,775	3,356	3,986	0	2,576	4,412	5,041
24,450	24,500	0	1,767	3,346	3,975	0	2,568	4,401	5,031
24,500	24,550	0	1,759	3,335	3,965	0	2,560	4,391	5,020
24,550	24,600	0	1,751	3,325	3,954	0	2,552	4,380	5,009
24,600	24,650	0	1,743	3,314	3,944	0	2,544	4,369	4,999
24,650	24,700	0	1,735	3,304	3,933	0	2,536	4,359	4,988
24,700	24,750	0	1,727	3,293	3,923	0	2,528	4,348	4,978
24,750	24,800	0	1,719	3,283	3,912	0	2,520	4,338	4,967
24,800	24,850	0	1,711	3,272	3,902	0	2,512	4,327	4,957
24,850	24,900	0	1,703	3,262	3,891	0	2,504	4,317	4,946
24,900	24,950	0	1,695	3,251	3,881	0	2,496	4,306	4,936
24,950	25,000	0	1,688	3,241	3,870	0	2,488	4,296	4,925
25,000	25,050	0	1,680	3,230	3,860	0	2,480	4,285	4,915
25,050	25,100	0	1,672	3,220	3,849	0	2,472	4,275	4,904
25,100	25,150	0	1,664	3,209	3,839	0	2,464	4,264	4,894
25,150	25,200	0	1,656	3,199	3,828	0	2,456	4,254	4,883
25,200	25,250	0	1,648	3,188	3,817	0	2,448	4,243	4,873
25,250	25,300	0	1,640	3,177	3,807	0	2,440	4,233	4,862
25,300	25,350	0	1,632	3,167	3,796	0	2,432	4,222	4,852
25,350	25,400	0	1,624	3,156	3,786	0	2,424	4,212	4,841
25,400	25,450	0	1,616	3,146	3,775	0	2,416	4,201	4,830
25,450	25,500	0	1,608	3,135	3,765	0	2,408	4,190	4,820
25,500	25,550	0	1,600	3,125	3,754	0	2,400	4,180	4,809
25,550	25,600	0	1,592	3,114	3,744	0	2,392	4,169	4,799
25,600	25,650	0	1,584	3,104	3,733	0	2,384	4,159	4,788
25,650	25,700	0	1,576	3,093	3,723	0	2,376	4,148	4,778
25,700	25,750	0	1,568	3,083	3,712	0	2,368	4,138	4,767
25,750	25,800	0	1,560	3,072	3,702	0	2,360	4,127	4,757
25,800	25,850	0	1,552	3,062	3,691	0	2,352	4,117	4,746
25,850	25,900	0	1,544	3,051	3,681	0	2,344	4,106	4,736
25,900	25,950	0	1,536	3,041	3,670	0	2,336	4,096	4,725
25,950	26,000	0	1,528	3,030	3,660	0	2,328	4,085	4,715
26,000	26,050	0	1,520	3,020	3,649	0	2,320	4,075	4,704
26,050	26,100	0	1,512	3,009	3,638	0	2,312	4,064	4,694
26,100	26,150	0	1,504	2,998	3,628	0	2,304	4,054	4,683
26,150	26,200	0	1,496	2,988	3,617	0	2,296	4,043	4,673
26,200	26,250	0	1,488	2,977	3,607	0	2,288	4,032	4,662

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is—				Your credit is—			
26,250	26,300	0	1,480	2,967	3,596	0	2,280	4,022	4,651
26,300	26,350	0	1,472	2,956	3,586	0	2,272	4,011	4,641
26,350	26,400	0	1,464	2,946	3,575	0	2,264	4,001	4,630
26,400	26,450	0	1,456	2,935	3,565	0	2,256	3,990	4,620
26,450	26,500	0	1,448	2,925	3,554	0	2,248	3,980	4,609
26,500	26,550	0	1,440	2,914	3,544	0	2,240	3,969	4,599
26,550	26,600	0	1,432	2,904	3,533	0	2,232	3,959	4,588
26,600	26,650	0	1,424	2,893	3,523	0	2,224	3,948	4,578
26,650	26,700	0	1,416	2,883	3,512	0	2,216	3,938	4,567
26,700	26,750	0	1,408	2,872	3,502	0	2,208	3,927	4,557
26,750	26,800	0	1,400	2,862	3,491	0	2,200	3,917	4,546
26,800	26,850	0	1,392	2,851	3,481	0	2,192	3,906	4,536
26,850	26,900	0	1,384	2,840	3,470	0	2,184	3,896	4,525
26,900	26,950	0	1,376	2,830	3,459	0	2,176	3,885	4,515
26,950	27,000	0	1,368	2,819	3,449	0	2,169	3,875	4,504
27,000	27,050	0	1,360	2,809	3,438	0	2,161	3,864	4,494
27,050	27,100	0	1,352	2,798	3,428	0	2,153	3,853	4,483
27,100	27,150	0	1,344	2,788	3,417	0	2,145	3,843	4,472
27,150	27,200	0	1,336	2,777	3,407	0	2,137	3,832	4,462
27,200	27,250	0	1,328	2,767	3,396	0	2,129	3,822	4,451
27,250	27,300	0	1,320	2,756	3,386	0	2,121	3,811	4,441
27,300	27,350	0	1,312	2,746	3,375	0	2,113	3,801	4,430
27,350	27,400	0	1,304	2,735	3,365	0	2,105	3,790	4,420
27,400	27,450	0	1,296	2,725	3,354	0	2,097	3,780	4,409
27,450	27,500	0	1,288	2,714	3,344	0	2,089	3,769	4,399
27,500	27,550	0	1,280	2,704	3,333	0	2,081	3,759	4,388
27,550	27,600	0	1,272	2,693	3,323	0	2,073	3,748	4,378
27,600	27,650	0	1,264	2,683	3,312	0	2,065	3,738	4,367
27,650	27,700	0	1,256	2,672	3,302	0	2,057	3,727	4,357
27,700	27,750	0	1,248	2,661	3,291	0	2,049	3,717	4,346
27,750	27,800	0	1,240	2,651	3,280	0	2,041	3,706	4,336
27,800	27,850	0	1,232	2,640	3,270	0	2,033	3,696	4,325
27,850	27,900	0	1,224	2,630	3,259	0	2,025	3,685	4,315
27,900	27,950	0	1,216	2,619	3,249	0	2,017	3,674	4,304
27,950	28,000	0	1,208	2,609	3,238	0	2,009	3,664	4,293
28,000	28,050	0	1,200	2,598	3,228	0	2,001	3,653	4,283
28,050	28,100	0	1,192	2,588	3,217	0	1,993	3,643	4,272
28,100	28,150	0	1,184	2,577	3,207	0	1,985	3,632	4,262
28,150	28,200	0	1,176	2,567	3,196	0	1,977	3,622	4,251
28,200	28,250	0	1,168	2,556	3,186	0	1,969	3,611	4,241
28,250	28,300	0	1,160	2,546	3,175	0	1,961	3,601	4,230
28,300	28,350	0	1,152	2,535	3,165	0	1,953	3,590	4,220
28,350	28,400	0	1,144	2,525	3,154	0	1,945	3,580	4,209
28,400	28,450	0	1,136	2,514	3,144	0	1,937	3,569	4,199
28,450	28,500	0	1,128	2,504	3,133	0	1,929	3,559	4,188
28,500	28,550	0	1,120	2,493	3,123	0	1,921	3,548	4,178
28,550	28,600	0	1,112	2,482	3,112	0	1,913	3,538	4,167
28,600	28,650	0	1,104	2,472	3,101	0	1,905	3,527	4,157
28,650	28,700	0	1,096	2,461	3,091	0	1,897	3,517	4,146
28,700	28,750	0	1,088	2,451	3,080	0	1,889	3,506	4,135
28,750	28,800	0	1,080	2,440	3,070	0	1,881	3,495	4,125
28,800	28,850	0	1,072	2,430	3,059	0	1,873	3,485	4,114
28,850	28,900	0	1,064	2,419	3,049	0	1,865	3,474	4,104
28,900	28,950	0	1,056	2,409	3,038	0	1,857	3,464	4,093
28,950	29,000	0	1,048	2,398	3,028	0	1,849	3,453	4,083
29,000	29,050	0	1,040	2,388	3,017	0	1,841	3,443	4,072
29,050	29,100	0	1,032	2,377	3,007	0	1,833	3,432	4,062
29,100	29,150	0	1,024	2,367	2,996	0	1,825	3,422	4,051
29,150	29,200	0	1,016	2,356	2,986	0	1,817	3,411	4,041
29,200	29,250	0	1,008	2,346	2,975	0	1,809	3,401	4,030

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
29,250	29,300	0	1,000	2,335	2,965	0	1,801	3,390	4,020
29,300	29,350	0	992	2,325	2,954	0	1,793	3,380	4,009
29,350	29,400	0	984	2,314	2,943	0	1,785	3,369	3,999
29,400	29,450	0	976	2,303	2,933	0	1,777	3,359	3,988
29,450	29,500	0	968	2,293	2,922	0	1,769	3,348	3,978
29,500	29,550	0	960	2,282	2,912	0	1,761	3,338	3,967
29,550	29,600	0	952	2,272	2,901	0	1,753	3,327	3,956
29,600	29,650	0	944	2,261	2,891	0	1,745	3,316	3,946
29,650	29,700	0	936	2,251	2,880	0	1,737	3,306	3,935
29,700	29,750	0	928	2,240	2,870	0	1,729	3,295	3,925
29,750	29,800	0	920	2,230	2,859	0	1,721	3,285	3,914
29,800	29,850	0	912	2,219	2,849	0	1,713	3,274	3,904
29,850	29,900	0	904	2,209	2,838	0	1,705	3,264	3,893
29,900	29,950	0	896	2,198	2,828	0	1,697	3,253	3,883
29,950	30,000	0	889	2,188	2,817	0	1,689	3,243	3,872
30,000	30,050	0	881	2,177	2,807	0	1,681	3,232	3,862
30,050	30,100	0	873	2,167	2,796	0	1,673	3,222	3,851
30,100	30,150	0	865	2,156	2,786	0	1,665	3,211	3,841
30,150	30,200	0	857	2,146	2,775	0	1,657	3,201	3,830
30,200	30,250	0	849	2,135	2,764	0	1,649	3,190	3,820
30,250	30,300	0	841	2,124	2,754	0	1,641	3,180	3,809
30,300	30,350	0	833	2,114	2,743	0	1,633	3,169	3,799
30,350	30,400	0	825	2,103	2,733	0	1,625	3,159	3,788
30,400	30,450	0	817	2,093	2,722	0	1,617	3,148	3,777
30,450	30,500	0	809	2,082	2,712	0	1,609	3,137	3,767
30,500	30,550	0	801	2,072	2,701	0	1,601	3,127	3,756
30,550	30,600	0	793	2,061	2,691	0	1,593	3,116	3,746
30,600	30,650	0	785	2,051	2,680	0	1,585	3,106	3,735
30,650	30,700	0	777	2,040	2,670	0	1,577	3,095	3,725
30,700	30,750	0	769	2,030	2,659	0	1,569	3,085	3,714
30,750	30,800	0	761	2,019	2,649	0	1,561	3,074	3,704
30,800	30,850	0	753	2,009	2,638	0	1,553	3,064	3,693
30,850	30,900	0	745	1,998	2,628	0	1,545	3,053	3,683
30,900	30,950	0	737	1,988	2,617	0	1,537	3,043	3,672
30,950	31,000	0	729	1,977	2,607	0	1,529	3,032	3,662
31,000	31,050	0	721	1,967	2,596	0	1,521	3,022	3,651
31,050	31,100	0	713	1,956	2,585	0	1,513	3,011	3,641
31,100	31,150	0	705	1,945	2,575	0	1,505	3,001	3,630
31,150	31,200	0	697	1,935	2,564	0	1,497	2,990	3,620
31,200	31,250	0	689	1,924	2,554	0	1,489	2,979	3,609
31,250	31,300	0	681	1,914	2,543	0	1,481	2,969	3,598
31,300	31,350	0	673	1,903	2,533	0	1,473	2,958	3,588
31,350	31,400	0	665	1,893	2,522	0	1,465	2,948	3,577
31,400	31,450	0	657	1,882	2,512	0	1,457	2,937	3,567
31,450	31,500	0	649	1,872	2,501	0	1,449	2,927	3,556
31,500	31,550	0	641	1,861	2,491	0	1,441	2,916	3,546
31,550	31,600	0	633	1,851	2,480	0	1,433	2,906	3,535
31,600	31,650	0	625	1,840	2,470	0	1,425	2,895	3,525
31,650	31,700	0	617	1,830	2,459	0	1,417	2,885	3,514
31,700	31,750	0	609	1,819	2,449	0	1,409	2,874	3,504
31,750	31,800	0	601	1,809	2,438	0	1,401	2,864	3,493
31,800	31,850	0	593	1,798	2,428	0	1,393	2,853	3,483
31,850	31,900	0	585	1,787	2,417	0	1,385	2,843	3,472
31,900	31,950	0	577	1,777	2,406	0	1,377	2,832	3,462
31,950	32,000	0	569	1,766	2,396	0	1,370	2,822	3,451
32,000	32,050	0	561	1,756	2,385	0	1,362	2,811	3,441
32,050	32,100	0	553	1,745	2,375	0	1,354	2,800	3,430
32,100	32,150	0	545	1,735	2,364	0	1,346	2,790	3,419
32,150	32,200	0	537	1,724	2,354	0	1,338	2,779	3,409
32,200	32,250	0	529	1,714	2,343	0	1,330	2,769	3,398

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
32,250	32,300	0	521	1,703	2,333	0	1,322	2,758	3,388
32,300	32,350	0	513	1,693	2,322	0	1,314	2,748	3,377
32,350	32,400	0	505	1,682	2,312	0	1,306	2,737	3,367
32,400	32,450	0	497	1,672	2,301	0	1,298	2,727	3,356
32,450	32,500	0	489	1,661	2,291	0	1,290	2,716	3,346
32,500	32,550	0	481	1,651	2,280	0	1,282	2,706	3,335
32,550	32,600	0	473	1,640	2,270	0	1,274	2,695	3,325
32,600	32,650	0	465	1,630	2,259	0	1,266	2,685	3,314
32,650	32,700	0	457	1,619	2,249	0	1,258	2,674	3,304
32,700	32,750	0	449	1,608	2,238	0	1,250	2,664	3,293
32,750	32,800	0	441	1,598	2,227	0	1,242	2,653	3,283
32,800	32,850	0	433	1,587	2,217	0	1,234	2,643	3,272
32,850	32,900	0	425	1,577	2,206	0	1,226	2,632	3,262
32,900	32,950	0	417	1,566	2,196	0	1,218	2,621	3,251
32,950	33,000	0	409	1,556	2,185	0	1,210	2,611	3,240
33,000	33,050	0	401	1,545	2,175	0	1,202	2,600	3,230
33,050	33,100	0	393	1,535	2,164	0	1,194	2,590	3,219
33,100	33,150	0	385	1,524	2,154	0	1,186	2,579	3,209
33,150	33,200	0	377	1,514	2,143	0	1,178	2,569	3,198
33,200	33,250	0	369	1,503	2,133	0	1,170	2,558	3,188
33,250	33,300	0	361	1,493	2,122	0	1,162	2,548	3,177
33,300	33,350	0	353	1,482	2,112	0	1,154	2,537	3,167
33,350	33,400	0	345	1,472	2,101	0	1,146	2,527	3,156
33,400	33,450	0	337	1,461	2,091	0	1,138	2,516	3,146
33,450	33,500	0	329	1,451	2,080	0	1,130	2,506	3,135
33,500	33,550	0	321	1,440	2,070	0	1,122	2,495	3,125
33,550	33,600	0	313	1,429	2,059	0	1,114	2,485	3,114
33,600	33,650	0	305	1,419	2,048	0	1,106	2,474	3,104
33,650	33,700	0	297	1,408	2,038	0	1,098	2,464	3,093
33,700	33,750	0	289	1,398	2,027	0	1,090	2,453	3,082
33,750	33,800	0	281	1,387	2,017	0	1,082	2,442	3,072
33,800	33,850	0	273	1,377	2,006	0	1,074	2,432	3,061
33,850	33,900	0	265	1,366	1,996	0	1,066	2,421	3,051
33,900	33,950	0	257	1,356	1,985	0	1,058	2,411	3,040
33,950	34,000	0	249	1,345	1,975	0	1,050	2,400	3,030
34,000	34,050	0	241	1,335	1,964	0	1,042	2,390	3,019
34,050	34,100	0	233	1,324	1,954	0	1,034	2,379	3,009
34,100	34,150	0	225	1,314	1,943	0	1,026	2,369	2,998
34,150	34,200	0	217	1,303	1,933	0	1,018	2,358	2,988
34,200	34,250	0	209	1,293	1,922	0	1,010	2,348	2,977
34,250	34,300	0	201	1,282	1,912	0	1,002	2,337	2,967
34,300	34,350	0	193	1,272	1,901	0	994	2,327	2,956
34,350	34,400	0	185	1,261	1,890	0	986	2,316	2,946
34,400	34,450	0	177	1,250	1,880	0	978	2,306	2,935
34,450	34,500	0	169	1,240	1,869	0	970	2,295	2,925
34,500	34,550	0	161	1,229	1,859	0	962	2,285	2,914
34,550	34,600	0	153	1,219	1,848	0	954	2,274	2,903
34,600	34,650	0	145	1,208	1,838	0	946	2,263	2,893
34,650	34,700	0	137	1,198	1,827	0	938	2,253	2,882
34,700	34,750	0	129	1,187	1,817	0	930	2,242	2,872
34,750	34,800	0	121	1,177	1,806	0	922	2,232	2,861
34,800	34,850	0	113	1,166	1,796	0	914	2,221	2,851
34,850	34,900	0	105	1,156	1,785	0	906	2,211	2,840
34,900	34,950	0	97	1,145	1,775	0	898	2,200	2,830
34,950	35,000	0	90	1,135	1,764	0	890	2,190	2,819
35,000	35,050	0	82	1,124	1,754	0	882	2,179	2,809
35,050	35,100	0	74	1,114	1,743	0	874	2,169	2,798
35,100	35,150	0	66	1,103	1,733	0	866	2,158	2,788
35,150	35,200	0	58	1,093	1,722	0	858	2,148	2,777
35,200	35,250	0	50	1,082	1,711	0	850	2,137	2,767

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
Your credit is—		Your credit is—							
35,250	35,300	0	42	1,071	1,701	0	842	2,127	2,756
35,300	35,350	0	34	1,061	1,690	0	834	2,116	2,746
35,350	35,400	0	26	1,050	1,680	0	826	2,106	2,735
35,400	35,450	0	18	1,040	1,669	0	818	2,095	2,724
35,450	35,500	0	10	1,029	1,659	0	810	2,084	2,714
35,500	35,550	0	*	1,019	1,648	0	802	2,074	2,703
35,550	35,600	0	0	1,008	1,638	0	794	2,063	2,693
35,600	35,650	0	0	998	1,627	0	786	2,053	2,682
35,650	35,700	0	0	987	1,617	0	778	2,042	2,672
35,700	35,750	0	0	977	1,606	0	770	2,032	2,661
35,750	35,800	0	0	966	1,596	0	762	2,021	2,651
35,800	35,850	0	0	956	1,585	0	754	2,011	2,640
35,850	35,900	0	0	945	1,575	0	746	2,000	2,630
35,900	35,950	0	0	935	1,564	0	738	1,990	2,619
35,950	36,000	0	0	924	1,554	0	730	1,979	2,609
36,000	36,050	0	0	914	1,543	0	722	1,969	2,598
36,050	36,100	0	0	903	1,532	0	714	1,958	2,588
36,100	36,150	0	0	892	1,522	0	706	1,948	2,577
36,150	36,200	0	0	882	1,511	0	698	1,937	2,567
36,200	36,250	0	0	871	1,501	0	690	1,926	2,556
36,250	36,300	0	0	861	1,490	0	682	1,916	2,545
36,300	36,350	0	0	850	1,480	0	674	1,905	2,535
36,350	36,400	0	0	840	1,469	0	666	1,895	2,524
36,400	36,450	0	0	829	1,459	0	658	1,884	2,514
36,450	36,500	0	0	819	1,448	0	650	1,874	2,503
36,500	36,550	0	0	808	1,438	0	642	1,863	2,493
36,550	36,600	0	0	798	1,427	0	634	1,853	2,482
36,600	36,650	0	0	787	1,417	0	626	1,842	2,472
36,650	36,700	0	0	777	1,406	0	618	1,832	2,461
36,700	36,750	0	0	766	1,396	0	610	1,821	2,451
36,750	36,800	0	0	756	1,385	0	602	1,811	2,440
36,800	36,850	0	0	745	1,375	0	594	1,800	2,430
36,850	36,900	0	0	734	1,364	0	586	1,790	2,419
36,900	36,950	0	0	724	1,353	0	578	1,779	2,409
36,950	37,000	0	0	713	1,343	0	571	1,769	2,398
37,000	37,050	0	0	703	1,332	0	563	1,758	2,388
37,050	37,100	0	0	692	1,322	0	555	1,747	2,377
37,100	37,150	0	0	682	1,311	0	547	1,737	2,366
37,150	37,200	0	0	671	1,301	0	539	1,726	2,356
37,200	37,250	0	0	661	1,290	0	531	1,716	2,345
37,250	37,300	0	0	650	1,280	0	523	1,705	2,335
37,300	37,350	0	0	640	1,269	0	515	1,695	2,324
37,350	37,400	0	0	629	1,259	0	507	1,684	2,314
37,400	37,450	0	0	619	1,248	0	499	1,674	2,303
37,450	37,500	0	0	608	1,238	0	491	1,663	2,293
37,500	37,550	0	0	598	1,227	0	483	1,653	2,282
37,550	37,600	0	0	587	1,217	0	475	1,642	2,272
37,600	37,650	0	0	577	1,206	0	467	1,632	2,261
37,650	37,700	0	0	566	1,196	0	459	1,621	2,251
37,700	37,750	0	0	555	1,185	0	451	1,611	2,240
37,750	37,800	0	0	545	1,174	0	443	1,600	2,230
37,800	37,850	0	0	534	1,164	0	435	1,590	2,219
37,850	37,900	0	0	524	1,153	0	427	1,579	2,209
37,900	37,950	0	0	513	1,143	0	419	1,568	2,198
37,950	38,000	0	0	503	1,132	0	411	1,558	2,187

*If the amount you are looking up from the worksheet is at least \$35,500 but less than \$35,535, your credit is \$3. Otherwise, you cannot take the credit.

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
38,000	38,050	0	0	492	1,122	0	403	1,547	2,177
38,050	38,100	0	0	482	1,111	0	395	1,537	2,166
38,100	38,150	0	0	471	1,101	0	387	1,526	2,156
38,150	38,200	0	0	461	1,090	0	379	1,516	2,145
38,200	38,250	0	0	450	1,080	0	371	1,505	2,135
38,250	38,300	0	0	440	1,069	0	363	1,495	2,124
38,300	38,350	0	0	429	1,059	0	355	1,484	2,114
38,350	38,400	0	0	419	1,048	0	347	1,474	2,103
38,400	38,450	0	0	408	1,038	0	339	1,463	2,093
38,450	38,500	0	0	398	1,027	0	331	1,453	2,082
38,500	38,550	0	0	387	1,017	0	323	1,442	2,072
38,550	38,600	0	0	376	1,006	0	315	1,432	2,061
38,600	38,650	0	0	366	995	0	307	1,421	2,051
38,650	38,700	0	0	355	985	0	299	1,411	2,040
38,700	38,750	0	0	345	974	0	291	1,400	2,029
38,750	38,800	0	0	334	964	0	283	1,389	2,019
38,800	38,850	0	0	324	953	0	275	1,379	2,008
38,850	38,900	0	0	313	943	0	267	1,368	1,998
38,900	38,950	0	0	303	932	0	259	1,358	1,987
38,950	39,000	0	0	292	922	0	251	1,347	1,977
39,000	39,050	0	0	282	911	0	243	1,337	1,966
39,050	39,100	0	0	271	901	0	235	1,326	1,956
39,100	39,150	0	0	261	890	0	227	1,316	1,945
39,150	39,200	0	0	250	880	0	219	1,305	1,935
39,200	39,250	0	0	240	869	0	211	1,295	1,924
39,250	39,300	0	0	229	859	0	203	1,284	1,914
39,300	39,350	0	0	219	848	0	195	1,274	1,903
39,350	39,400	0	0	208	837	0	187	1,263	1,893
39,400	39,450	0	0	197	827	0	179	1,253	1,882
39,450	39,500	0	0	187	816	0	171	1,242	1,872
39,500	39,550	0	0	176	806	0	163	1,232	1,861
39,550	39,600	0	0	166	795	0	155	1,221	1,850
39,600	39,650	0	0	155	785	0	147	1,210	1,840
39,650	39,700	0	0	145	774	0	139	1,200	1,829
39,700	39,750	0	0	134	764	0	131	1,189	1,819
39,750	39,800	0	0	124	753	0	123	1,179	1,808
39,800	39,850	0	0	113	743	0	115	1,168	1,798
39,850	39,900	0	0	103	732	0	107	1,158	1,787
39,900	39,950	0	0	92	722	0	99	1,147	1,777
39,950	40,000	0	0	82	711	0	91	1,137	1,766
40,000	40,050	0	0	71	701	0	83	1,126	1,756
40,050	40,100	0	0	61	690	0	75	1,116	1,745
40,100	40,150	0	0	50	680	0	67	1,105	1,735
40,150	40,200	0	0	40	669	0	59	1,095	1,724
40,200	40,250	0	0	29	658	0	51	1,084	1,714
40,250	40,300	0	0	18	648	0	43	1,074	1,703
40,300	40,350	0	0	8	637	0	35	1,063	1,693
40,350	40,400	0	0	*	627	0	27	1,053	1,682
40,400	40,450	0	0	0	616	0	19	1,042	1,671
40,450	40,500	0	0	0	606	0	11	1,031	1,661
40,500	40,550	0	0	0	595	0	**	1,021	1,650
40,550	40,600	0	0	0	585	0	0	1,010	1,640
40,600	40,650	0	0	0	574	0	0	1,000	1,629
40,650	40,700	0	0	0	564	0	0	989	1,619
40,700	40,750	0	0	0	553	0	0	979	1,608

*If the amount you are looking up from the worksheet is at least \$40,350 but less than \$40,363, your credit is \$1. Otherwise, you cannot take the credit.

**If the amount you are looking up from the worksheet is at least \$40,500 but less than \$40,545, your credit is \$4. Otherwise, you cannot take the credit.

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
40,750	40,800	0	0	0	543	0	0	968	1,598
40,800	40,850	0	0	0	532	0	0	958	1,587
40,850	40,900	0	0	0	522	0	0	947	1,577
40,900	40,950	0	0	0	511	0	0	937	1,566
40,950	41,000	0	0	0	501	0	0	926	1,556
41,000	41,050	0	0	0	490	0	0	916	1,545
41,050	41,100	0	0	0	479	0	0	905	1,535
41,100	41,150	0	0	0	469	0	0	895	1,524
41,150	41,200	0	0	0	458	0	0	884	1,514
41,200	41,250	0	0	0	448	0	0	873	1,503
41,250	41,300	0	0	0	437	0	0	863	1,492
41,300	41,350	0	0	0	427	0	0	852	1,482
41,350	41,400	0	0	0	416	0	0	842	1,471
41,400	41,450	0	0	0	406	0	0	831	1,461
41,450	41,500	0	0	0	395	0	0	821	1,450
41,500	41,550	0	0	0	385	0	0	810	1,440
41,550	41,600	0	0	0	374	0	0	800	1,429
41,600	41,650	0	0	0	364	0	0	789	1,419
41,650	41,700	0	0	0	353	0	0	779	1,408
41,700	41,750	0	0	0	343	0	0	768	1,398
41,750	41,800	0	0	0	332	0	0	758	1,387
41,800	41,850	0	0	0	322	0	0	747	1,377
41,850	41,900	0	0	0	311	0	0	737	1,366
41,900	41,950	0	0	0	300	0	0	726	1,356
41,950	42,000	0	0	0	290	0	0	716	1,345
42,000	42,050	0	0	0	279	0	0	705	1,335
42,050	42,100	0	0	0	269	0	0	694	1,324
42,100	42,150	0	0	0	258	0	0	684	1,313
42,150	42,200	0	0	0	248	0	0	673	1,303
42,200	42,250	0	0	0	237	0	0	663	1,292
42,250	42,300	0	0	0	227	0	0	652	1,282
42,300	42,350	0	0	0	216	0	0	642	1,271
42,350	42,400	0	0	0	206	0	0	631	1,261
42,400	42,450	0	0	0	195	0	0	621	1,250
42,450	42,500	0	0	0	185	0	0	610	1,240
42,500	42,550	0	0	0	174	0	0	600	1,229
42,550	42,600	0	0	0	164	0	0	589	1,219
42,600	42,650	0	0	0	153	0	0	579	1,208
42,650	42,700	0	0	0	143	0	0	568	1,198
42,700	42,750	0	0	0	132	0	0	558	1,187
42,750	42,800	0	0	0	121	0	0	547	1,177
42,800	42,850	0	0	0	111	0	0	537	1,166
42,850	42,900	0	0	0	100	0	0	526	1,156
42,900	42,950	0	0	0	90	0	0	515	1,145
42,950	43,000	0	0	0	79	0	0	505	1,134
43,000	43,050	0	0	0	69	0	0	494	1,124
43,050	43,100	0	0	0	58	0	0	484	1,113
43,100	43,150	0	0	0	48	0	0	473	1,103
43,150	43,200	0	0	0	37	0	0	463	1,092
43,200	43,250	0	0	0	27	0	0	452	1,082
43,250	43,300	0	0	0	16	0	0	442	1,071
43,300	43,350	0	0	0	6	0	0	431	1,061
43,350	43,400	0	0	0	0	0	0	421	1,050
43,400	43,450	0	0	0	0	0	0	410	1,040
43,450	43,500	0	0	0	0	0	0	400	1,029
43,500	43,550	0	0	0	0	0	0	389	1,019
43,550	43,600	0	0	0	0	0	0	379	1,008
43,600	43,650	0	0	0	0	0	0	368	998
43,650	43,700	0	0	0	0	0	0	358	987
43,700	43,750	0	0	0	0	0	0	347	976

2010 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	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
43,750	43,800	0	0	0	0	0	0	336	966
43,800	43,850	0	0	0	0	0	0	326	955
43,850	43,900	0	0	0	0	0	0	315	945
43,900	43,950	0	0	0	0	0	0	305	934
43,950	44,000	0	0	0	0	0	0	294	924
44,000	44,050	0	0	0	0	0	0	284	913
44,050	44,100	0	0	0	0	0	0	273	903
44,100	44,150	0	0	0	0	0	0	263	892
44,150	44,200	0	0	0	0	0	0	252	882
44,200	44,250	0	0	0	0	0	0	242	871
44,250	44,300	0	0	0	0	0	0	231	861
44,300	44,350	0	0	0	0	0	0	221	850
44,350	44,400	0	0	0	0	0	0	210	840
44,400	44,450	0	0	0	0	0	0	200	829
44,450	44,500	0	0	0	0	0	0	189	819
44,500	44,550	0	0	0	0	0	0	179	808
44,550	44,600	0	0	0	0	0	0	168	797
44,600	44,650	0	0	0	0	0	0	157	787
44,650	44,700	0	0	0	0	0	0	147	776
44,700	44,750	0	0	0	0	0	0	136	766
44,750	44,800	0	0	0	0	0	0	126	755
44,800	44,850	0	0	0	0	0	0	115	745
44,850	44,900	0	0	0	0	0	0	105	734
44,900	44,950	0	0	0	0	0	0	94	724
44,950	45,000	0	0	0	0	0	0	84	713
45,000	45,050	0	0	0	0	0	0	73	703
45,050	45,100	0	0	0	0	0	0	63	692
45,100	45,150	0	0	0	0	0	0	52	682
45,150	45,200	0	0	0	0	0	0	42	671
45,200	45,250	0	0	0	0	0	0	31	661
45,250	45,300	0	0	0	0	0	0	21	650
45,300	45,350	0	0	0	0	0	0	10	640
45,350	45,400	0	0	0	0	0	0	*	629
45,400	45,450	0	0	0	0	0	0	0	618
45,450	45,500	0	0	0	0	0	0	0	608
45,500	45,550	0	0	0	0	0	0	0	597
45,550	45,600	0	0	0	0	0	0	0	587
45,600	45,650	0	0	0	0	0	0	0	576
45,650	45,700	0	0	0	0	0	0	0	566
45,700	45,750	0	0	0	0	0	0	0	555
45,750	45,800	0	0	0	0	0	0	0	545
45,800	45,850	0	0	0	0	0	0	0	534
45,850	45,900	0	0	0	0	0	0	0	524
45,900	45,950	0	0	0	0	0	0	0	513
45,950	46,000	0	0	0	0	0	0	0	503
46,000	46,050	0	0	0	0	0	0	0	492
46,050	46,100	0	0	0	0	0	0	0	482
46,100	46,150	0	0	0	0	0	0	0	471
46,150	46,200	0	0	0	0	0	0	0	461
46,200	46,250	0	0	0	0	0	0	0	450
46,250	46,300	0	0	0	0	0	0	0	439
46,300	46,350	0	0	0	0	0	0	0	429
46,350	46,400	0	0	0	0	0	0	0	418
46,400	46,450	0	0	0	0	0	0	0	408
46,450	46,500	0	0	0	0	0	0	0	397

*If the amount you are looking up from the worksheet is at least \$45,350 but less than \$45,373, your credit is \$2. Otherwise, you cannot take the credit.

2010 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—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
Your credit is—		Your credit is—				Your credit is—			
46,500	46,550	0	0	0	0	0	0	0	387
46,550	46,600	0	0	0	0	0	0	0	376
46,600	46,650	0	0	0	0	0	0	0	366
46,650	46,700	0	0	0	0	0	0	0	355
46,700	46,750	0	0	0	0	0	0	0	345
46,750	46,800	0	0	0	0	0	0	0	334
46,800	46,850	0	0	0	0	0	0	0	324
46,850	46,900	0	0	0	0	0	0	0	313
46,900	46,950	0	0	0	0	0	0	0	303
46,950	47,000	0	0	0	0	0	0	0	292
47,000	47,050	0	0	0	0	0	0	0	282
47,050	47,100	0	0	0	0	0	0	0	271
47,100	47,150	0	0	0	0	0	0	0	260
47,150	47,200	0	0	0	0	0	0	0	250
47,200	47,250	0	0	0	0	0	0	0	239
47,250	47,300	0	0	0	0	0	0	0	229
47,300	47,350	0	0	0	0	0	0	0	218
47,350	47,400	0	0	0	0	0	0	0	208
47,400	47,450	0	0	0	0	0	0	0	197
47,450	47,500	0	0	0	0	0	0	0	187
47,500	47,550	0	0	0	0	0	0	0	176
47,550	47,600	0	0	0	0	0	0	0	166
47,600	47,650	0	0	0	0	0	0	0	155
47,650	47,700	0	0	0	0	0	0	0	145
47,700	47,750	0	0	0	0	0	0	0	134
47,750	47,800	0	0	0	0	0	0	0	124
47,800	47,850	0	0	0	0	0	0	0	113
47,850	47,900	0	0	0	0	0	0	0	103
47,900	47,950	0	0	0	0	0	0	0	92
47,950	48,000	0	0	0	0	0	0	0	81
48,000	48,050	0	0	0	0	0	0	0	71
48,050	48,100	0	0	0	0	0	0	0	60
48,100	48,150	0	0	0	0	0	0	0	50
48,150	48,200	0	0	0	0	0	0	0	39
48,200	48,250	0	0	0	0	0	0	0	29
48,250	48,300	0	0	0	0	0	0	0	18
48,300	48,350	0	0	0	0	0	0	0	8
48,350	48,362	0	0	0	0	0	0	0	1

STUDENT NOTES

Tax Tables

2010 Tax Table



See the instructions for line 44 on page 35 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 \$2,961. This is the tax amount they should enter on Form 1040, line 44.

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

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	3,365	2,946	3,365	3,186
25,250	25,300	3,373	2,954	3,373	3,194
25,300	25,350	3,380	2,961	3,380	3,201
25,350	25,400	3,388	2,969	3,388	3,209
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).

2010 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—		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	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	838	838	838	838
8,400	8,450	843	843	843	843
8,450	8,500	848	848	848	848
8,500	8,550	853	853	853	853
8,550	8,600	858	858	858	858
8,600	8,650	863	863	863	863
8,650	8,700	868	868	868	868
8,700	8,750	873	873	873	873
8,750	8,800	878	878	878	878
8,800	8,850	883	883	883	883
8,850	8,900	888	888	888	888
8,900	8,950	893	893	893	893
8,950	9,000	898	898	898	898
9,000					
9,000	9,050	903	903	903	903
9,050	9,100	908	908	908	908
9,100	9,150	913	913	913	913
9,150	9,200	918	918	918	918
9,200	9,250	923	923	923	923
9,250	9,300	928	928	928	928
9,300	9,350	933	933	933	933
9,350	9,400	938	938	938	938
9,400	9,450	943	943	943	943
9,450	9,500	948	948	948	948
9,500	9,550	953	953	953	953
9,550	9,600	958	958	958	958
9,600	9,650	963	963	963	963
9,650	9,700	968	968	968	968
9,700	9,750	973	973	973	973
9,750	9,800	978	978	978	978
9,800	9,850	983	983	983	983
9,850	9,900	988	988	988	988
9,900	9,950	993	993	993	993
9,950	10,000	998	998	998	998
10,000					
10,000	10,050	1,003	1,003	1,003	1,003
10,050	10,100	1,008	1,008	1,008	1,008
10,100	10,150	1,013	1,013	1,013	1,013
10,150	10,200	1,018	1,018	1,018	1,018
10,200	10,250	1,023	1,023	1,023	1,023
10,250	10,300	1,028	1,028	1,028	1,028
10,300	10,350	1,033	1,033	1,033	1,033
10,350	10,400	1,038	1,038	1,038	1,038
10,400	10,450	1,043	1,043	1,043	1,043
10,450	10,500	1,048	1,048	1,048	1,048
10,500	10,550	1,053	1,053	1,053	1,053
10,550	10,600	1,058	1,058	1,058	1,058
10,600	10,650	1,063	1,063	1,063	1,063
10,650	10,700	1,068	1,068	1,068	1,068
10,700	10,750	1,073	1,073	1,073	1,073
10,750	10,800	1,078	1,078	1,078	1,078
10,800	10,850	1,083	1,083	1,083	1,083
10,850	10,900	1,088	1,088	1,088	1,088
10,900	10,950	1,093	1,093	1,093	1,093
10,950	11,000	1,098	1,098	1,098	1,098
11,000					
11,000	11,050	1,235	1,103	1,235	1,103
11,050	11,100	1,243	1,108	1,243	1,108
11,100	11,150	1,250	1,113	1,250	1,113
11,150	11,200	1,258	1,118	1,258	1,118
11,200	11,250	1,265	1,123	1,265	1,123
11,250	11,300	1,273	1,128	1,273	1,128
11,300	11,350	1,280	1,133	1,280	1,133
11,350	11,400	1,288	1,138	1,288	1,138
11,400	11,450	1,295	1,143	1,295	1,143
11,450	11,500	1,303	1,148	1,303	1,148
11,500	11,550	1,310	1,153	1,310	1,153
11,550	11,600	1,318	1,158	1,318	1,158
11,600	11,650	1,325	1,163	1,325	1,163
11,650	11,700	1,333	1,168	1,333	1,168
11,700	11,750	1,340	1,173	1,340	1,173
11,750	11,800	1,348	1,178	1,348	1,178
11,800	11,850	1,355	1,183	1,355	1,183
11,850	11,900	1,363	1,188	1,363	1,188
11,900	11,950	1,370	1,193	1,370	1,193
11,950	12,000	1,378	1,198	1,378	1,199
12,000					
12,000	12,050	1,385	1,203	1,385	1,206
12,050	12,100	1,393	1,208	1,393	1,214
12,100	12,150	1,400	1,213	1,400	1,221
12,150	12,200	1,408	1,218	1,408	1,229
12,200	12,250	1,415	1,223	1,415	1,236
12,250	12,300	1,423	1,228	1,423	1,244
12,300	12,350	1,430	1,233	1,430	1,251
12,350	12,400	1,438	1,238	1,438	1,259
12,400	12,450	1,445	1,243	1,445	1,266
12,450	12,500	1,453	1,248	1,453	1,274
12,500	12,550	1,460	1,253	1,460	1,281
12,550	12,600	1,468	1,258	1,468	1,289
12,600	12,650	1,475	1,263	1,475	1,296
12,650	12,700	1,483	1,268	1,483	1,304
12,700	12,750	1,490	1,273	1,490	1,311
12,750	12,800	1,498	1,278	1,498	1,319
12,800	12,850	1,505	1,283	1,505	1,326
12,850	12,900	1,513	1,288	1,513	1,334
12,900	12,950	1,520	1,293	1,520	1,341
12,950	13,000	1,528	1,298	1,528	1,349
13,000					
13,000	13,050	1,535	1,303	1,535	1,356
13,050	13,100	1,543	1,308	1,543	1,364
13,100	13,150	1,550	1,313	1,550	1,371
13,150	13,200	1,558	1,318	1,558	1,379
13,200	13,250	1,565	1,323	1,565	1,386
13,250	13,300	1,573	1,328	1,573	1,394
13,300	13,350	1,580	1,333	1,580	1,401
13,350	13,400	1,588	1,338	1,588	1,409
13,400	13,450	1,595	1,343	1,595	1,416
13,450	13,500	1,603	1,348	1,603	1,424
13,500	13,550	1,610	1,353	1,610	1,431
13,550	13,600	1,618	1,358	1,618	1,439
13,600	13,650	1,625	1,363	1,625	1,446
13,650	13,700	1,633	1,368	1,633	1,454
13,700	13,750	1,640	1,373	1,640	1,461
13,750	13,800	1,648	1,378	1,648	1,469
13,800	13,850	1,655	1,383	1,655	1,476
13,850	13,900	1,663	1,388	1,663	1,484
13,900	13,950	1,670	1,393	1,670	1,491
13,950	14,000	1,678	1,39		

* This column must also be used by a qualifying widow(er).

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
14,000					
14,000	14,050	1,685	1,403	1,685	1,506
14,050	14,100	1,693	1,408	1,693	1,514
14,100	14,150	1,700	1,413	1,700	1,521
14,150	14,200	1,708	1,418	1,708	1,529
14,200	14,250	1,715	1,423	1,715	1,536
14,250	14,300	1,723	1,428	1,723	1,544
14,300	14,350	1,730	1,433	1,730	1,551
14,350	14,400	1,738	1,438	1,738	1,559
14,400	14,450	1,745	1,443	1,745	1,566
14,450	14,500	1,753	1,448	1,753	1,574
14,500	14,550	1,760	1,453	1,760	1,581
14,550	14,600	1,768	1,458	1,768	1,589
14,600	14,650	1,775	1,463	1,775	1,596
14,650	14,700	1,783	1,468	1,783	1,604
14,700	14,750	1,790	1,473	1,790	1,611
14,750	14,800	1,798	1,478	1,798	1,619
14,800	14,850	1,805	1,483	1,805	1,626
14,850	14,900	1,813	1,488	1,813	1,634
14,900	14,950	1,820	1,493	1,820	1,641
14,950	15,000	1,828	1,498	1,828	1,649
15,000					
15,000	15,050	1,835	1,503	1,835	1,656
15,050	15,100	1,843	1,508	1,843	1,664
15,100	15,150	1,850	1,513	1,850	1,671
15,150	15,200	1,858	1,518	1,858	1,679
15,200	15,250	1,865	1,523	1,865	1,686
15,250	15,300	1,873	1,528	1,873	1,694
15,300	15,350	1,880	1,533	1,880	1,701
15,350	15,400	1,888	1,538	1,888	1,709
15,400	15,450	1,895	1,543	1,895	1,716
15,450	15,500	1,903	1,548	1,903	1,724
15,500	15,550	1,910	1,553	1,910	1,731
15,550	15,600	1,918	1,558	1,918	1,739
15,600	15,650	1,925	1,563	1,925	1,746
15,650	15,700	1,933	1,568	1,933	1,754
15,700	15,750	1,940	1,573	1,940	1,761
15,750	15,800	1,948	1,578	1,948	1,769
15,800	15,850	1,955	1,583	1,955	1,776
15,850	15,900	1,963	1,588	1,963	1,784
15,900	15,950	1,970	1,593	1,970	1,791
15,950	16,000	1,978	1,598	1,978	1,799
16,000					
16,000	16,050	1,985	1,603	1,985	1,806
16,050	16,100	1,993	1,608	1,993	1,814
16,100	16,150	2,000	1,613	2,000	1,821
16,150	16,200	2,008	1,618	2,008	1,829
16,200	16,250	2,015	1,623	2,015	1,836
16,250	16,300	2,023	1,628	2,023	1,844
16,300	16,350	2,030	1,633	2,030	1,851
16,350	16,400	2,038	1,638	2,038	1,859
16,400	16,450	2,045	1,643	2,045	1,866
16,450	16,500	2,053	1,648	2,053	1,874
16,500	16,550	2,060	1,653	2,060	1,881
16,550	16,600	2,068	1,658	2,068	1,889
16,600	16,650	2,075	1,663	2,075	1,896
16,650	16,700	2,083	1,668	2,083	1,904
16,700	16,750	2,090	1,673	2,090	1,911
16,750	16,800	2,098	1,679	2,098	1,919
16,800	16,850	2,105	1,686	2,105	1,926
16,850	16,900	2,113	1,694	2,113	1,934
16,900	16,950	2,120	1,701	2,120	1,941
16,950	17,000	2,128	1,709	2,128	1,949

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
17,000					
17,000	17,050	2,135	1,716	2,135	1,956
17,050	17,100	2,143	1,724	2,143	1,964
17,100	17,150	2,150	1,731	2,150	1,971
17,150	17,200	2,158	1,739	2,158	1,979
17,200	17,250	2,165	1,746	2,165	1,986
17,250	17,300	2,173	1,754	2,173	1,994
17,300	17,350	2,180	1,761	2,180	2,001
17,350	17,400	2,188	1,769	2,188	2,009
17,400	17,450	2,195	1,776	2,195	2,016
17,450	17,500	2,203	1,784	2,203	2,024
17,500	17,550	2,210	1,791	2,210	2,031
17,550	17,600	2,218	1,799	2,218	2,039
17,600	17,650	2,225	1,806	2,225	2,046
17,650	17,700	2,233	1,814	2,233	2,054
17,700	17,750	2,240	1,821	2,240	2,061
17,750	17,800	2,248	1,829	2,248	2,069
17,800	17,850	2,255	1,836	2,255	2,076
17,850	17,900	2,263	1,844	2,263	2,084
17,900	17,950	2,270	1,851	2,270	2,091
17,950	18,000	2,278	1,859	2,278	2,099
18,000					
18,000	18,050	2,285	1,866	2,285	2,106
18,050	18,100	2,293	1,874	2,293	2,114
18,100	18,150	2,300	1,881	2,300	2,121
18,150	18,200	2,308	1,889	2,308	2,129
18,200	18,250	2,315	1,896	2,315	2,136
18,250	18,300	2,323	1,904	2,323	2,144
18,300	18,350	2,330	1,911	2,330	2,151
18,350	18,400	2,338	1,919	2,338	2,159
18,400	18,450	2,345	1,926	2,345	2,166
18,450	18,500	2,353	1,934	2,353	2,174
18,500	18,550	2,360	1,941	2,360	2,181
18,550	18,600	2,368	1,949	2,368	2,189
18,600	18,650	2,375	1,956	2,375	2,196
18,650	18,700	2,383	1,964	2,383	2,204
18,700	18,750	2,390	1,971	2,390	2,211
18,750	18,800	2,398	1,979	2,398	2,219
18,800	18,850	2,405	1,986	2,405	2,226
18,850	18,900	2,413	1,994	2,413	2,234
18,900	18,950	2,420	2,001	2,420	2,241
18,950	19,000	2,428	2,009	2,428	2,249
19,000					
19,000	19,050	2,435	2,016	2,435	2,256
19,050	19,100	2,443	2,024	2,443	2,264
19,100	19,150	2,450	2,031	2,450	2,271
19,150	19,200	2,458	2,039	2,458	2,279
19,200	19,250	2,465	2,046	2,465	2,286
19,250	19,300	2,473	2,054	2,473	2,294
19,300	19,350	2,480	2,061	2,480	2,301
19,350	19,400	2,488	2,069	2,488	2,309
19,400	19,450	2,495	2,076	2,495	2,316
19,450	19,500	2,503	2,084	2,503	2,324
19,500	19,550	2,510	2,091	2,510	2,331
19,550	19,600	2,518	2,099	2,518	2,339
19,600	19,650	2,525	2,106	2,525	2,346
19,650	19,700	2,533	2,114	2,533	2,354
19,700	19,750	2,540	2,121	2,540	2,361
19,750	19,800	2,548	2,129	2,548	2,369
19,800	19,850	2,555	2,136	2,555	2,376
19,850	19,900	2,563	2,144	2,563	2,384
19,900	19,950	2,570	2,151	2,570	2,391
19,950	20,000	2,578	2,159	2,578	2,399

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
20,000					
20,000	20,050	2,585	2,166	2,585	2,406
20,050	20,100	2,593	2,174	2,593	2,414
20,100	20,150	2,600	2,181	2,600	2,421
20,150	20,200	2,608	2,189	2,608	2,429
20,200	20,250	2,615	2,196	2,615	2,436
20,250	20,300	2,623	2,204	2,623	2,444
20,300	20,350	2,630	2,211	2,630	2,451
20,350	20,400	2,638	2,219	2,638	2,459
20,400	20,450	2,645	2,226	2,645	2,466
20,450	20,500	2,653	2,234	2,653	2,474
20,500	20,550	2,660	2,241	2,660	2,481
20,550	20,600	2,668	2,249	2,668	2,489
20,600	20,650	2,675	2,256	2,675	2,496
20,650	20,700	2,683	2,264	2,683	2,504
20,700	20,750	2,690	2,271	2,690	2,511
20,750	20,800	2,698	2,279	2,698	2,519
20,800	20,850	2,705	2,286	2,705	2,526
20,850	20,900	2,713	2,294	2,713	2,534
20,900	20,950	2,720	2,301	2,720	2,541
20,950	21,000	2,728	2,309	2,728	2,549
21,000					
21,000	21,050	2,735	2,316	2,735	2,556
21,050	21,100	2,743	2,324	2,743	2,564
21,100	21,150	2,750	2,331	2,750	2,571
21,150	21,200	2,758	2,339	2,758	2,579
21,200	21,250	2,765	2,346	2,765	2,586
21,250	21,300	2,773	2,354	2,773	2,594
21,300	21,350	2,780	2,361	2,780	2,601
21,350	21,400	2,788	2,369	2,788	2,609
21,400	21,450	2,795	2,376	2,795	2,616
21,450	21,500	2,803	2,384	2,803	2,624
21,500	21,550	2,810	2,391	2,810	2,631
21,550	21,600	2,818	2,399	2,818	2,639
21,600	21,650	2,825	2,406	2,825	2,646
21,650	21,700	2,833	2,414	2,833	2,654
21,700	21,750	2,840	2,421	2,840	2,661
21,750	21,800	2,848	2,429	2,848	2,669
21,800	21,850	2,855	2,436	2,855	2,676
21,850	21,900	2,863	2,444	2,863	2,684
21,900	21,950	2,870	2,451	2,870	2,691
21,950	22,000	2,878	2,459	2,878	2,699
22,000					
22,000	22,050	2,885	2,466	2,885	2,706
22,050	22,100	2,893	2,474	2,893	2,714
22,100	22,150	2,900	2,481	2,900	2,721
22,150	22,200	2,908	2,489	2,908	2,729
22,200	22,250	2,915	2,496	2,915	2,736
22,250	22,300	2,923	2,504	2,923	2,744
22,300	22,350	2,930	2,511	2,930	2,751
22,350	22,400	2,938	2,519	2,938	2,759
22,400	22,450	2,945	2,526	2,945	2,766
22,450	22,500	2,953	2,534	2,953	2,774
22,500	22,550	2,960	2,541	2,960	2,781
22,550	22,600	2,968	2,549	2,968	2,789
22,600	22,650	2,975	2,556	2,975	2,796
22,650	22,700	2,983	2,564	2,983	2,804
22,700	22,750	2,990	2,571	2,990	2,811
22,750	22,800	2,998	2,579	2,998	2,819
22,800	22,850	3,005	2,586	3,005	2,826
22,850	22,900	3,013	2,594	3,013	2,834
22,900	22,950	3,020	2,601	3,020	2,841
22,950	23,000	3,028	2,609	3,028	2,849

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
23,000					
23,000	23,050	3,035	2,616	3,035	2,856
23,050	23,100	3,043	2,624	3,043	2,864
23,100	23,150	3,050	2,631	3,050	2,871
23,150	23,200	3,058	2,639	3,058	2,879
23,200	23,250	3,065	2,646	3,065	2,886
23,250	23,300	3,073	2,654	3,073	2,894
23,300	23,350	3,080	2,661	3,080	2,901
23,350	23,400	3,088	2,669	3,088	2,909
23,400	23,450	3,095	2,676	3,095	2,916
23,450	23,500	3,103	2,684	3,103	2,924
23,500	23,550	3,110	2,691	3,110	2,931
23,550	23,600	3,118	2,699	3,118	2,939
23,600	23,650	3,125	2,706	3,125	2,946
23,650	23,700	3,133	2,714	3,133	2,954
23,700	23,750	3,140	2,721	3,140	2,961
23,750	23,800	3,148	2,729	3,148	2,969
23,800	23,850	3,155	2,736	3,155	2,976
23,850	23,900	3,163	2,744	3,163	2,984
23,900	23,950	3,170	2,751	3,170	2,991
23,950	24,000	3,178	2,759	3,178	2,999
24,000					
24,000	24,050	3,185	2,766	3,185	3,006
24,050	24,100	3,193	2,774	3,193	3,014
24,100	24,150	3,200	2,781	3,200	3,021
24,150	24,200	3,208	2,789	3,208	3,029
24,200	24,250	3,215	2,796	3,215	3,036
24,250	24,300	3,223	2,804	3,223	3,044
24,300	24,350	3,230	2,811	3,230	3,051
24,350	24,400	3,238	2,819	3,238	3,059
24,400	24,450	3,245	2,826	3,245	3,066
24,450	24,500	3,253	2,834	3,253	3,074
24,500	24,550	3,260	2,841	3,260	3,081
24,550	24,600	3,268	2,849	3,268	3,089
24,600	24,650	3,275	2,856	3,275	3,096
24,650	24,700	3,283	2,864	3,283	3,104
24,700	24,750	3,290	2,871	3,290	3,111
24,750	24,800	3,298	2,879	3,298	3,119
24,800	24,850	3,305	2,886	3,305	3,126
24,850	24,900	3,313	2,894	3,313	3,134
24,900	24,950	3,320	2,901	3,320	3,141
24,950	25,000	3,328	2,909	3,328	3,149
25,000					
25,000	25,050	3,335	2,916	3,335	3,156
25,050	25,100	3,343	2,924	3,343	3,164
25,100	25,150	3,350	2,931	3,350	3,171
25,150	25,200	3,358	2,939	3,358	3,179
25,200	25,250	3,365	2,946	3,365	3,186
25,250	25,300	3,373	2,954	3,373	3,194
25,300	25,350	3,380	2,961	3,380	3,201
25,350	25,400	3,388	2,969	3,388	3,209
25,400	25,450	3,395	2,976	3,395	3,216
25,450	25,500	3,403	2,984	3,403	3,224
25,500	25,550	3,410	2,991	3,410	3,231
25,550	25,600	3,418	2,999	3,418	3,239
25,600	25,650	3,425	3,006	3,425	3,246
25,650	25,700	3,433	3,014	3,433	3,254
25,700	25,750	3,440	3,021	3,440	3,261
25,750	25,800	3,448	3,029	3,448	3,269
25,800	25,850	3,455	3,036	3,455	3,276
25,850	25,900	3,463	3,044	3,463	3,284
25,900	25,950	3,470	3,051	3,470	3,291
25,950	26,000	3,478	3,059	3,478	3,299

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
26,000					
26,000	26,050	3,485	3,066	3,485	3,306
26,050	26,100	3,493	3,074	3,493	3,314
26,100	26,150	3,500	3,081	3,500	3,321
26,150	26,200	3,508	3,089	3,508	3,329
26,200	26,250	3,515	3,096	3,515	3,336
26,250	26,300	3,523	3,104	3,523	3,344
26,300	26,350	3,530	3,111	3,530	3,351
26,350	26,400	3,538	3,119	3,538	3,359
26,400	26,450	3,545	3,126	3,545	3,366
26,450	26,500	3,553	3,134	3,553	3,374
26,500	26,550	3,560	3,141	3,560	3,381
26,550	26,600	3,568	3,149	3,568	3,389
26,600	26,650	3,575	3,156	3,575	3,396
26,650	26,700	3,583	3,164	3,583	3,404
26,700	26,750	3,590	3,171	3,590	3,411
26,750	26,800	3,598	3,179	3,598	3,419
26,800	26,850	3,605	3,186	3,605	3,426
26,850	26,900	3,613	3,194	3,613	3,434
26,900	26,950	3,620	3,201	3,620	3,441
26,950	27,000	3,628	3,209	3,628	3,449
27,000					
27,000	27,050	3,635	3,216	3,635	3,456
27,050	27,100	3,643	3,224	3,643	3,464
27,100	27,150	3,650	3,231	3,650	3,471
27,150	27,200	3,658	3,239	3,658	3,479
27,200	27,250	3,665	3,246	3,665	3,486
27,250	27,300	3,673	3,254	3,673	3,494
27,300	27,350	3,680	3,261	3,680	3,501
27,350	27,400	3,688	3,269	3,688	3,509
27,400	27,450	3,695	3,276	3,695	3,516
27,450	27,500	3,703	3,284	3,703	3,524
27,500	27,550	3,710	3,291	3,710	3,531
27,550	27,600	3,718	3,299	3,718	3,539
27,600	27,650	3,725	3,306	3,725	3,546
27,650	27,700	3,733	3,314	3,733	3,554
27,700	27,750	3,740	3,321	3,740	3,561
27,750	27,800	3,748	3,329	3,748	3,569
27,800	27,850	3,755	3,336	3,755	3,576
27,850	27,900	3,763	3,344	3,763	3,584
27,900	27,950	3,770	3,351	3,770	3,591
27,950	28,000	3,778	3,359	3,778	3,599
28,000					
28,000	28,050	3,785	3,366	3,785	3,606
28,050	28,100	3,793	3,374	3,793	3,614
28,100	28,150	3,800	3,381	3,800	3,621
28,150	28,200	3,808	3,389	3,808	3,629
28,200	28,250	3,815	3,396	3,815	3,636
28,250	28,300	3,823	3,404	3,823	3,644
28,300	28,350	3,830	3,411	3,830	3,651
28,350	28,400	3,838	3,419	3,838	3,659
28,400	28,450	3,845	3,426	3,845	3,666
28,450	28,500	3,853	3,434	3,853	3,674
28,500	28,550	3,860	3,441	3,860	3,681
28,550	28,600	3,868	3,449	3,868	3,689
28,600	28,650	3,875	3,456	3,875	3,696
28,650	28,700	3,883	3,464	3,883	3,704
28,700	28,750	3,890	3,471	3,890	3,711
28,750	28,800	3,898	3,479	3,898	3,719
28,800	28,850	3,905	3,486	3,905	3,726
28,850	28,900	3,913	3,494	3,913	3,734
28,900	28,950	3,920	3,501	3,920	3,741
28,950	29,000	3,928	3,509	3,928	3,749

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is —					
29,000					
29,000	29,050	3,935	3,516	3,935	3,756
29,050	29,100	3,943	3,524	3,943	3,764
29,100	29,150	3,950	3,531	3,950	3,771
29,150	29,200	3,958	3,539	3,958	3,779
29,200	29,250	3,965	3,546	3,965	3,786
29,250	29,300	3,973	3,554	3,973	3,794
29,300	29,350	3,980	3,561	3,980	3,801
29,350	29,400	3,988	3,569	3,988	3,809
29,400	29,450	3,995	3,576	3,995	3,816
29,450	29,500	4,003	3,584	4,003	3,824
29,500	29,550	4,010	3,591	4,010	3,831
29,550	29,600	4,018	3,599	4,018	3,839
29,600	29,650	4,025	3,606	4,025	3,846
29,650	29,700	4,033	3,614	4,033	3,854
29,700	29,750	4,040	3,621	4,040	3,861
29,750	29,800	4,048	3,629	4,048	3,869
29,800	29,850	4,055	3,636	4,055	3,876
29,850	29,900	4,063	3,644	4,063	3,884
29,900	29,950	4,070	3,651	4,070	3,891
29,950	30,000	4,078	3,659	4,078	3,899
30,000					
30,000	30,050	4,085	3,666	4,085	3,906
30,050	30,100	4,093	3,674	4,093	3,914
30,100	30,150	4,100	3,681	4,100	3,921
30,150	30,200	4,108	3,689	4,108	3,929
30,200	30,250	4,115	3,696	4,115	3,936
30,250	30,300	4,123	3,704	4,123	3,944
30,300	30,350	4,130	3,711	4,130	3,951
30,350	30,400	4,138	3,719	4,138	3,959
30,400	30,450	4,145	3,726	4,145	3,966
30,450	30,500	4,153	3,734	4,153	3,974
30,500	30,550	4,160	3,741	4,160	3,981
30,550	30,600	4,168	3,749	4,168	3,989
30,600	30,650	4,175	3,756	4,175	3,996
30,650	30,700	4,183	3,764	4,183	4,004
30,700	30,750	4,190	3,771	4,190	4,011
30,750	30,800	4,198	3,779	4,198	4,019
30,800	30,850	4,205	3,786	4,205	4,026
30,850	30,900	4,213	3,794	4,213	4,034
30,900	30,950	4,220	3,801	4,220	4,041
30,950	31,000	4,228	3,809	4,228	4,049
31,000					
31,000	31,050	4,235	3,816	4,235	4,056
31,050	31,100	4,243	3,824	4,243	4,064
31,100	31,150	4,250	3,831	4,250	4,071
31,150	31,200	4,258	3,839	4,258	4,079
31,200	31,250	4,265	3,846	4,265	4,086
31,250	31,300	4,273	3,854	4,273	4,094
31,300	31,350	4,280	3,861	4,280	4,101
31,350	31,400	4,288	3,869	4,288	4,109
31,400	31,450	4,295	3,876	4,295	4,116
31,450	31,500	4,303	3,884	4,303	4,124
31,500	31,550	4,310	3,891	4,310	4,131
31,550	31,600	4,318	3,899	4,318	4,139
31,600	31,650	4,325	3,906	4,325	4,146
31,650	31,700	4,333	3,914	4,333	4,154
31,700	31,750	4,340	3,921	4,340	4,161
31,750	31,800	4,348	3,929	4,348	4,169
31,800	31,850	4,355	3,936	4,355	4,176
31,850	31,900	4,363	3,944	4,363	4,184
31,900	31,950	4,370	3,951	4,370	4,191
31,950	32,000	4,378	3,959	4,378	4,199

2010 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—					
32,000					
32,000	32,050	4,385	3,966	4,385	4,206
32,050	32,100	4,393	3,974	4,393	4,214
32,100	32,150	4,400	3,981	4,400	4,221
32,150	32,200	4,408	3,989	4,408	4,229
32,200	32,250	4,415	3,996	4,415	4,236
32,250	32,300	4,423	4,004	4,423	4,244
32,300	32,350	4,430	4,011	4,430	4,251
32,350	32,400	4,438	4,019	4,438	4,259
32,400	32,450	4,445	4,026	4,445	4,266
32,450	32,500	4,453	4,034	4,453	4,274
32,500	32,550	4,460	4,041	4,460	4,281
32,550	32,600	4,468	4,049	4,468	4,289
32,600	32,650	4,475	4,056	4,475	4,296
32,650	32,700	4,483	4,064	4,483	4,304
32,700	32,750	4,490	4,071	4,490	4,311
32,750	32,800	4,498	4,079	4,498	4,319
32,800	32,850	4,505	4,086	4,505	4,326
32,850	32,900	4,513	4,094	4,513	4,334
32,900	32,950	4,520	4,101	4,520	4,341
32,950	33,000	4,528	4,109	4,528	4,349
33,000					
33,000	33,050	4,535	4,116	4,535	4,356
33,050	33,100	4,543	4,124	4,543	4,364
33,100	33,150	4,550	4,131	4,550	4,371
33,150	33,200	4,558	4,139	4,558	4,379
33,200	33,250	4,565	4,146	4,565	4,386
33,250	33,300	4,573	4,154	4,573	4,394
33,300	33,350	4,580	4,161	4,580	4,401
33,350	33,400	4,588	4,169	4,588	4,409
33,400	33,450	4,595	4,176	4,595	4,416
33,450	33,500	4,603	4,184	4,603	4,424
33,500	33,550	4,610	4,191	4,610	4,431
33,550	33,600	4,618	4,199	4,618	4,439
33,600	33,650	4,625	4,206	4,625	4,446
33,650	33,700	4,633	4,214	4,633	4,454
33,700	33,750	4,640	4,221	4,640	4,461
33,750	33,800	4,648	4,229	4,648	4,469
33,800	33,850	4,655	4,236	4,655	4,476
33,850	33,900	4,663	4,244	4,663	4,484
33,900	33,950	4,670	4,251	4,670	4,491
33,950	34,000	4,678	4,259	4,678	4,499
34,000					
34,000	34,050	4,688	4,266	4,688	4,506
34,050	34,100	4,700	4,274	4,700	4,514
34,100	34,150	4,713	4,281	4,713	4,521
34,150	34,200	4,725	4,289	4,725	4,529
34,200	34,250	4,738	4,296	4,738	4,536
34,250	34,300	4,750	4,304	4,750	4,544
34,300	34,350	4,763	4,311	4,763	4,551
34,350	34,400	4,775	4,319	4,775	4,559
34,400	34,450	4,788	4,326	4,788	4,566
34,450	34,500	4,800	4,334	4,800	4,574
34,500	34,550	4,813	4,341	4,813	4,581
34,550	34,600	4,825	4,349	4,825	4,589
34,600	34,650	4,838	4,356	4,838	4,596
34,650	34,700	4,850	4,364	4,850	4,604
34,700	34,750	4,863	4,371	4,863	4,611
34,750	34,800	4,875	4,379	4,875	4,619
34,800	34,850	4,888	4,386	4,888	4,626
34,850	34,900	4,900	4,394	4,900	4,634
34,900	34,950	4,913	4,401	4,913	4,641
34,950	35,000	4,925	4,409	4,925	4,649

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is —					
35,000					
35,000	35,050	4,938	4,416	4,938	4,656
35,050	35,100	4,950	4,424	4,950	4,664
35,100	35,150	4,963	4,431	4,963	4,671
35,150	35,200	4,975	4,439	4,975	4,679
35,200	35,250	4,988	4,446	4,988	4,686
35,250	35,300	5,000	4,454	5,000	4,694
35,300	35,350	5,013	4,461	5,013	4,701
35,350	35,400	5,025	4,469	5,025	4,709
35,400	35,450	5,038	4,476	5,038	4,716
35,450	35,500	5,050	4,484	5,050	4,724
35,500	35,550	5,063	4,491	5,063	4,731
35,550	35,600	5,075	4,499	5,075	4,739
35,600	35,650	5,088	4,506	5,088	4,746
35,650	35,700	5,100	4,514	5,100	4,754
35,700	35,750	5,113	4,521	5,113	4,761
35,750	35,800	5,125	4,529	5,125	4,769
35,800	35,850	5,138	4,536	5,138	4,776
35,850	35,900	5,150	4,544	5,150	4,784
35,900	35,950	5,163	4,551	5,163	4,791
35,950	36,000	5,175	4,559	5,175	4,799
36,000					
36,000	36,050	5,188	4,566	5,188	4,806
36,050	36,100	5,200	4,574	5,200	4,814
36,100	36,150	5,213	4,581	5,213	4,821
36,150	36,200	5,225	4,589	5,225	4,829
36,200	36,250	5,238	4,596	5,238	4,836
36,250	36,300	5,250	4,604	5,250	4,844
36,300	36,350	5,263	4,611	5,263	4,851
36,350	36,400	5,275	4,619	5,275	4,859
36,400	36,450	5,288	4,626	5,288	4,866
36,450	36,500	5,300	4,634	5,300	4,874
36,500	36,550	5,313	4,641	5,313	4,881
36,550	36,600	5,325	4,649	5,325	4,889
36,600	36,650	5,338	4,656	5,338	4,896
36,650	36,700	5,350	4,664	5,350	4,904
36,700	36,750	5,363	4,671	5,363	4,911
36,750	36,800	5,375	4,679	5,375	4,919
36,800	36,850	5,388	4,686	5,388	4,926
36,850	36,900	5,400	4,694	5,400	4,934
36,900	36,950	5,413	4,701	5,413	4,941
36,950	37,000	5,425	4,709	5,425	4,949
37,000					
37,000	37,050	5,438	4,716	5,438	4,956
37,050	37,100	5,450	4,724	5,450	4,964
37,100	37,150	5,463	4,731	5,463	4,971
37,150	37,200	5,475	4,739	5,475	4,979
37,200	37,250	5,488	4,746	5,488	4,986
37,250	37,300	5,500	4,754	5,500	4,994
37,300	37,350	5,513	4,761	5,513	5,001
37,350	37,400	5,525	4,769	5,525	5,009
37,400	37,450	5,538	4,776	5,538	5,016
37,450	37,500	5,550	4,784	5,550	5,024
37,500	37,550	5,563	4,791	5,563	5,031
37,550	37,600	5,575	4,799	5,575	5,039
37,600	37,650	5,588	4,806	5,588	5,046
37,650	37,700	5,600	4,814	5,600	5,054
37,700	37,750	5,613	4,821	5,613	5,061
37,750	37,800	5,625	4,829	5,625	5,069
37,800	37,850	5,638	4,836	5,638	5,076
37,850	37,900	5,650	4,844	5,650	5,084
37,900	37,950	5,663	4,851	5,663	5,091
37,950	38,000	5,675	4,859	5,675	5,099

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
38,000					
38,000	38,050	5,688	4,866	5,688	5,106
38,050	38,100	5,700	4,874	5,700	5,114
38,100	38,150	5,713	4,881	5,713	5,121
38,150	38,200	5,725	4,889	5,725	5,129
38,200	38,250	5,738	4,896	5,738	5,136
38,250	38,300	5,750	4,904	5,750	5,144
38,300	38,350	5,763	4,911	5,763	5,151
38,350	38,400	5,775	4,919	5,775	5,159
38,400	38,450	5,788	4,926	5,788	5,166
38,450	38,500	5,800	4,934	5,800	5,174
38,500	38,550	5,813	4,941	5,813	5,181
38,550	38,600	5,825	4,949	5,825	5,189
38,600	38,650	5,838	4,956	5,838	5,196
38,650	38,700	5,850	4,964	5,850	5,204
38,700	38,750	5,863	4,971	5,863	5,211
38,750	38,800	5,875	4,979	5,875	5,219
38,800	38,850	5,888	4,986	5,888	5,226
38,850	38,900	5,900	4,994	5,900	5,234
38,900	38,950	5,913	5,001	5,913	5,241
38,950	39,000	5,925	5,009	5,925	5,249
39,000					
39,000	39,050	5,938	5,016	5,938	5,256
39,050	39,100	5,950	5,024	5,950	5,264
39,100	39,150	5,963	5,031	5,963	5,271
39,150	39,200	5,975	5,039	5,975	5,279
39,200	39,250	5,988	5,046	5,988	5,286
39,250	39,300	6,000	5,054	6,000	5,294
39,300	39,350	6,013	5,061	6,013	5,301
39,350	39,400	6,025	5,069	6,025	5,309
39,400	39,450	6,038	5,076	6,038	5,316
39,450	39,500	6,050	5,084	6,050	5,324
39,500	39,550	6,063	5,091	6,063	5,331
39,550	39,600	6,075	5,099	6,075	5,339
39,600	39,650	6,088	5,106	6,088	5,346
39,650	39,700	6,100	5,114	6,100	5,354
39,700	39,750	6,113	5,121	6,113	5,361
39,750	39,800	6,125	5,129	6,125	5,369
39,800	39,850	6,138	5,136	6,138	5,376
39,850	39,900	6,150	5,144	6,150	5,384
39,900	39,950	6,163	5,151	6,163	5,391
39,950	40,000	6,175	5,159	6,175	5,399
40,000					
40,000	40,050	6,188	5,166	6,188	5,406
40,050	40,100	6,200	5,174	6,200	5,414
40,100	40,150	6,213	5,181	6,213	5,421
40,150	40,200	6,225	5,189	6,225	5,429
40,200	40,250	6,238	5,196	6,238	5,436
40,250	40,300	6,250	5,204	6,250	5,444
40,300	40,350	6,263	5,211	6,263	5,451
40,350	40,400	6,275	5,219	6,275	5,459
40,400	40,450	6,288	5,226	6,288	5,466
40,450	40,500	6,300	5,234	6,300	5,474
40,500	40,550	6,313	5,241	6,313	5,481
40,550	40,600	6,325	5,249	6,325	5,489
40,600	40,650	6,338	5,256	6,338	5,496
40,650	40,700	6,350	5,264	6,350	5,504
40,700	40,750	6,363	5,271	6,363	5,511
40,750	40,800	6,375	5,279	6,375	5,519
40,800	40,850	6,388	5,286	6,388	5,526
40,850	40,900	6,400	5,294	6,400	5,534
40,900	40,950	6,413	5,301	6,413	5,541
40,950	41,000	6,425	5,309	6,425	5,549

2010 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 —					
41,000					
41,000	41,050	6,438	5,316	6,438	5,556
41,050	41,100	6,450	5,324	6,450	5,564
41,100	41,150	6,463	5,331	6,463	5,571
41,150	41,200	6,475	5,339	6,475	5,579
41,200	41,250	6,488	5,346	6,488	5,586
41,250	41,300	6,500	5,354	6,500	5,594
41,300	41,350	6,513	5,361	6,513	5,601
41,350	41,400	6,525	5,369	6,525	5,609
41,400	41,450	6,538	5,376	6,538	5,616
41,450	41,500	6,550	5,384	6,550	5,624
41,500	41,550	6,563	5,391	6,563	5,631
41,550	41,600	6,575	5,399	6,575	5,639
41,600	41,650	6,588	5,406	6,588	5,646
41,650	41,700	6,600	5,414	6,600	5,654
41,700	41,750	6,613	5,421	6,613	5,661
41,750	41,800	6,625	5,429	6,625	5,669
41,800	41,850	6,638	5,436	6,638	5,676
41,850	41,900	6,650	5,444	6,650	5,684
41,900	41,950	6,663	5,451	6,663	5,691
41,950	42,000	6,675	5,459	6,675	5,699
42,000					
42,000	42,050	6,688	5,466	6,688	5,706
42,050	42,100	6,700	5,474	6,700	5,714
42,100	42,150	6,713	5,481	6,713	5,721
42,150	42,200	6,725	5,489	6,725	5,729
42,200	42,250	6,738	5,496	6,738	5,736
42,250	42,300	6,750	5,504	6,750	5,744
42,300	42,350	6,763	5,511	6,763	5,751
42,350	42,400	6,775	5,519	6,775	5,759
42,400	42,450	6,788	5,526	6,788	5,766
42,450	42,500	6,800	5,534	6,800	5,774
42,500	42,550	6,813	5,541	6,813	5,781
42,550	42,600	6,825	5,549	6,825	5,789
42,600	42,650	6,838	5,556	6,838	5,796
42,650	42,700	6,850	5,564	6,850	5,804
42,700	42,750	6,863	5,571	6,863	5,811
42,750	42,800	6,875	5,579	6,875	5,819
42,800	42,850	6,888	5,586	6,888	5,826
42,850	42,900	6,900	5,594	6,900	5,834
42,900	42,950	6,913	5,601	6,913	5,841
42,950	43,000	6,925	5,609	6,925	5,849
43,000					
43,000	43,050	6,938	5,616	6,938	5,856
43,050	43,100	6,950	5,624	6,950	5,864
43,100	43,150	6,963	5,631	6,963	5,871
43,150	43,200	6,975	5,639	6,975	5,879
43,200	43,250	6,988	5,646	6,988	5,886
43,250	43,300	7,000	5,654	7,000	5,894
43,300	43,350	7,013	5,661	7,013	5,901
43,350	43,400	7,025	5,669	7,025	5,909
43,400	43,450	7,038	5,676	7,038	5,916
43,450	43,500	7,050	5,684	7,050	5,924
43,500	43,550	7,063	5,691	7,063	5,931
43,550	43,600	7,075	5,699	7,075	5,939
43,600	43,650	7,088	5,706	7,088	5,946
43,650	43,700	7,100	5,714	7,100	5,954
43,700	43,750	7,113	5,721	7,113	5,961
43,750	43,800	7,125	5,729	7,125	5,969
43,800	43,850	7,138	5,736	7,138	5,976
43,850	43,900	7,150	5,744	7,150	5,984
43,900	43,950	7,163	5,751	7,163	5,991
43,950	44,000	7,175	5,759	7,175	5,999

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 —					
44,000					
44,000	44,050	7,188	5,766	7,188	6,006
44,050	44,100	7,200	5,774	7,200	6,014
44,100	44,150	7,213	5,781	7,213	6,021
44,150	44,200	7,225	5,789	7,225	6,029
44,200	44,250	7,238	5,796	7,238	6,036
44,250	44,300	7,250	5,804	7,250	6,044
44,300	44,350	7,263	5,811	7,263	6,051
44,350	44,400	7,275	5,819	7,275	6,059
44,400	44,450	7,288	5,826	7,288	6,066
44,450	44,500	7,300	5,834	7,300	6,074
44,500	44,550	7,313	5,841	7,313	6,081
44,550	44,600	7,325	5,849	7,325	6,089
44,600	44,650	7,338	5,856	7,338	6,096
44,650	44,700	7,350	5,864	7,350	6,104
44,700	44,750	7,363	5,871	7,363	6,111
44,750	44,800	7,375	5,879	7,375	6,119
44,800	44,850	7,388	5,886	7,388	6,126
44,850	44,900	7,400	5,894	7,400	6,134
44,900	44,950	7,413	5,901	7,413	6,141
44,950	45,000	7,425	5,909	7,425	6,149
45,000					
45,000	45,050	7,438	5,916	7,438	6,156
45,050	45,100	7,450	5,924	7,450	6,164
45,100	45,150	7,463	5,931	7,463	6,171
45,150	45,200	7,475	5,939	7,475	6,179
45,200	45,250	7,488	5,946	7,488	6,186
45,250	45,300	7,500	5,954	7,500	6,194
45,300	45,350	7,513	5,961	7,513	6,201
45,350	45,400	7,525	5,969	7,525	6,209
45,400	45,450	7,538	5,976	7,538	6,216
45,450	45,500	7,550	5,984	7,550	6,224
45,500	45,550	7,563	5,991	7,563	6,231
45,550	45,600	7,575	5,999	7,575	6,241
45,600	45,650	7,588	6,006	7,588	6,254
45,650	45,700	7,600	6,014	7,600	6,266
45,700	45,750	7,613	6,021	7,613	6,279
45,750	45,800	7,625	6,029	7,625	6,291
45,800	45,850	7,638	6,036	7,638	6,304
45,850	45,900	7,650	6,044	7,650	6,316
45,900	45,950	7,663	6,051	7,663	6,329
45,950	46,000	7,675	6,059	7,675	6,341
46,000					
46,000	46,050	7,688	6,066	7,688	6,354
46,050	46,100	7,700	6,074	7,700	6,366
46,100	46,150	7,713	6,081	7,713	6,379
46,150	46,200	7,725	6,089	7,725	6,391
46,200	46,250	7,738	6,096	7,738	6,404
46,250	46,300	7,750	6,104	7,750	6,416
46,300	46,350	7,763	6,111	7,763	6,429
46,350	46,400	7,775	6,119	7,775	6,441
46,400	46,450	7,788	6,126	7,788	6,454
46,450	46,500	7,800	6,134	7,800	6,466
46,500	46,550	7,813	6,141	7,813	6,479
46,550	46,600	7,825	6,149	7,825	6,491
46,600	46,650	7,838	6,156	7,838	6,504
46,650	46,700	7,850	6,164	7,850	6,516
46,700	46,750	7,863	6,171	7,863	6,529
46,750	46,800	7,875	6,179	7,875	6,541
46,800	46,850	7,888	6,186	7,888	6,554
46,850	46,900	7,900	6,194	7,900	6,566
46,900	46,950	7,913	6,201	7,913	6,579
46,950	47,000	7,925	6,209	7,925	6,591

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—					
47,000					
47,000	47,050	7,938	6,216	7,938	6,604
47,050	47,100	7,950	6,224	7,950	6,616
47,100	47,150	7,963	6,231	7,963	6,629
47,150	47,200	7,975	6,239	7,975	6,641
47,200	47,250	7,988	6,246	7,988	6,654
47,250	47,300	8,000	6,254	8,000	6,666
47,300	47,350	8,013	6,261	8,013	6,679
47,350	47,400	8,025	6,269	8,025	6,691
47,400	47,450	8,038	6,276	8,038	6,704
47,450	47,500	8,050	6,284	8,050	6,716
47,500	47,550	8,063	6,291	8,063	6,729
47,550	47,600	8,075	6,299	8,075	6,741
47,600	47,650	8,088	6,306	8,088	6,754
47,650	47,700	8,100	6,314	8,100	6,766
47,700	47,750	8,113	6,321	8,113	6,779
47,750	47,800	8,125	6,329	8,125	6,791
47,800	47,850	8,138	6,336	8,138	6,804
47,850	47,900	8,150	6,344	8,150	6,816
47,900	47,950	8,163	6,351	8,163	6,829
47,950	48,000	8,175	6,359	8,175	6,841
48,000					
48,000	48,050	8,188	6,366	8,188	6,854
48,050	48,100	8,200	6,374	8,200	6,866
48,100	48,150	8,213	6,381	8,213	6,879
48,150	48,200	8,225	6,389	8,225	6,891
48,200	48,250	8,238	6,396	8,238	6,904
48,250	48,300	8,250	6,404	8,250	6,916
48,300	48,350	8,263	6,411	8,263	6,929
48,350	48,400	8,275	6,419	8,275	6,941
48,400	48,450	8,288	6,426	8,288	6,954
48,450	48,500	8,300	6,434	8,300	6,966
48,500	48,550	8,313	6,441	8,313	6,979
48,550	48,600	8,325	6,449	8,325	6,991
48,600	48,650	8,338	6,456	8,338	7,004
48,650	48,700	8,350	6,464	8,350	7,016
48,700	48,750	8,363	6,471	8,363	7,029
48,750	48,800	8,375	6,479	8,375	7,041
48,800	48,850	8,388	6,486	8,388	7,054
48,850	48,900	8,400	6,494	8,400	7,066
48,900	48,950	8,413	6,501	8,413	7,079
48,950	49,000	8,425	6,509	8,425	7,091
49,000					
49,000	49,050	8,438	6,516	8,438	7,104
49,050	49,100	8,450	6,524	8,450	7,116
49,100	49,150	8,463	6,531	8,463	7,129
49,150	49,200	8,475	6,539	8,475	7,141
49,200	49,250	8,488	6,546	8,488	7,154
49,250	49,300	8,500	6,554	8,500	7,166
49,300	49,350	8,513	6,561	8,513	7,179
49,350	49,400	8,525	6,569	8,525	7,191
49,400	49,450	8,538	6,576	8,538	7,204
49,450	49,500	8,550	6,584	8,550	7,216
49,500	49,550	8,563	6,591	8,563	7,229
49,550	49,600	8,575	6,599	8,575	7,241
49,600	49,650	8,588	6,606	8,588	7,254
49,650	49,700	8,600	6,614	8,600	7,266
49,700	49,750	8,613	6,621	8,613	7,279
49,750	49,800	8,625	6,629	8,625	7,291
49,800	49,850	8,638	6,636	8,638	7,304
49,850	49,900	8,650	6,644	8,650	7,316
49,900	49,950	8,663	6,651	8,663	7,329
49,950	50,000	8,675	6,659	8,675	7,341

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
50,000						53,000						56,000					
50,000	50,050	8,688	6,666	8,688	7,354	53,000	53,050	9,438	7,116	9,438	8,104	56,000	56,050	10,188	7,566	10,188	8,854
50,050	50,100	8,700	6,674	8,700	7,366	53,050	53,100	9,450	7,124	9,450	8,116	56,050	56,100	10,200	7,574	10,200	8,866
50,100	50,150	8,713	6,681	8,713	7,379	53,100	53,150	9,463	7,131	9,463	8,129	56,100	56,150	10,213	7,581	10,213	8,879
50,150	50,200	8,725	6,689	8,725	7,391	53,150	53,200	9,475	7,139	9,475	8,141	56,150	56,200	10,225	7,589	10,225	8,891
50,200	50,250	8,738	6,696	8,738	7,404	53,200	53,250	9,488	7,146	9,488	8,154	56,200	56,250	10,238	7,596	10,238	8,904
50,250	50,300	8,750	6,704	8,750	7,416	53,250	53,300	9,500	7,154	9,500	8,166	56,250	56,300	10,250	7,604	10,250	8,916
50,300	50,350	8,763	6,711	8,763	7,429	53,300	53,350	9,513	7,161	9,513	8,179	56,300	56,350	10,263	7,611	10,263	8,929
50,350	50,400	8,775	6,719	8,775	7,441	53,350	53,400	9,525	7,169	9,525	8,191	56,350	56,400	10,275	7,619	10,275	8,941
50,400	50,450	8,788	6,726	8,788	7,454	53,400	53,450	9,538	7,176	9,538	8,204	56,400	56,450	10,288	7,626	10,288	8,954
50,450	50,500	8,800	6,734	8,800	7,466	53,450	53,500	9,550	7,184	9,550	8,216	56,450	56,500	10,300	7,634	10,300	8,966
50,500	50,550	8,813	6,741	8,813	7,479	53,500	53,550	9,563	7,191	9,563	8,229	56,500	56,550	10,313	7,641	10,313	8,979
50,550	50,600	8,825	6,749	8,825	7,491	53,550	53,600	9,575	7,199	9,575	8,241	56,550	56,600	10,325	7,649	10,325	8,991
50,600	50,650	8,838	6,756	8,838	7,504	53,600	53,650	9,588	7,206	9,588	8,254	56,600	56,650	10,338	7,656	10,338	9,004
50,650	50,700	8,850	6,764	8,850	7,516	53,650	53,700	9,600	7,214	9,600	8,266	56,650	56,700	10,350	7,664	10,350	9,016
50,700	50,750	8,863	6,771	8,863	7,529	53,700	53,750	9,613	7,221	9,613	8,279	56,700	56,750	10,363	7,671	10,363	9,029
50,750	50,800	8,875	6,779	8,875	7,541	53,750	53,800	9,625	7,229	9,625	8,291	56,750	56,800	10,375	7,679	10,375	9,041
50,800	50,850	8,888	6,786	8,888	7,554	53,800	53,850	9,638	7,236	9,638	8,304	56,800	56,850	10,388	7,686	10,388	9,054
50,850	50,900	8,900	6,794	8,900	7,566	53,850	53,900	9,650	7,244	9,650	8,316	56,850	56,900	10,400	7,694	10,400	9,066
50,900	50,950	8,913	6,801	8,913	7,579	53,900	53,950	9,663	7,251	9,663	8,329	56,900	56,950	10,413	7,701	10,413	9,079
50,950	51,000	8,925	6,809	8,925	7,591	53,950	54,000	9,675	7,259	9,675	8,341	56,950	57,000	10,425	7,709	10,425	9,091
51,000						54,000						57,000					
51,000	51,050	8,938	6,816	8,938	7,604	54,000	54,050	9,688	7,266	9,688	8,354	57,000	57,050	10,438	7,716	10,438	9,104
51,050	51,100	8,950	6,824	8,950	7,616	54,050	54,100	9,700	7,274	9,700	8,366	57,050	57,100	10,450	7,724	10,450	9,116
51,100	51,150	8,963	6,831	8,963	7,629	54,100	54,150	9,713	7,281	9,713	8,379	57,100	57,150	10,463	7,731	10,463	9,129
51,150	51,200	8,975	6,839	8,975	7,641	54,150	54,200	9,725	7,289	9,725	8,391	57,150	57,200	10,475	7,739	10,475	9,141
51,200	51,250	8,988	6,846	8,988	7,654	54,200	54,250	9,738	7,296	9,738	8,404	57,200	57,250	10,488	7,746	10,488	9,154
51,250	51,300	9,000	6,854	9,000	7,666	54,250	54,300	9,750	7,304	9,750	8,416	57,250	57,300	10,500	7,754	10,500	9,166
51,300	51,350	9,013	6,861	9,013	7,679	54,300	54,350	9,763	7,311	9,763	8,429	57,300	57,350	10,513	7,761	10,513	9,179
51,350	51,400	9,025	6,869	9,025	7,691	54,350	54,400	9,775	7,319	9,775	8,441	57,350	57,400	10,525	7,769	10,525	9,191
51,400	51,450	9,038	6,876	9,038	7,704	54,400	54,450	9,788	7,326	9,788	8,454	57,400	57,450	10,538	7,776	10,538	9,204
51,450	51,500	9,050	6,884	9,050	7,716	54,450	54,500	9,800	7,334	9,800	8,466	57,450	57,500	10,550	7,784	10,550	9,216
51,500	51,550	9,063	6,891	9,063	7,729	54,500	54,550	9,813	7,341	9,813	8,479	57,500	57,550	10,563	7,791	10,563	9,229
51,550	51,600	9,075	6,899	9,075	7,741	54,550	54,600	9,825	7,349	9,825	8,491	57,550	57,600	10,575	7,799	10,575	9,241
51,600	51,650	9,088	6,906	9,088	7,754	54,600	54,650	9,838	7,356	9,838	8,504	57,600	57,650	10,588	7,806	10,588	9,254
51,650	51,700	9,100	6,914	9,100	7,766	54,650	54,700	9,850	7,364	9,850	8,516	57,650	57,700	10,600	7,814	10,600	9,266
51,700	51,750	9,113	6,921	9,113	7,779	54,700	54,750	9,863	7,371	9,863	8,529	57,700	57,750	10,613	7,821	10,613	9,279
51,750	51,800	9,125	6,929	9,125	7,791	54,750	54,800	9,875	7,379	9,875	8,541	57,750	57,800	10,625	7,829	10,625	9,291
51,800	51,850	9,138	6,936	9,138	7,804	54,800	54,850	9,888	7,386	9,888	8,554	57,800	57,850	10,638	7,836	10,638	9,304
51,850	51,900	9,150	6,944	9,150	7,816	54,850	54,900	9,900	7,394	9,900	8,566	57,850	57,900	10,650	7,844	10,650	9,316
51,900	51,950	9,163	6,951	9,163	7,829	54,900	54,950	9,913	7,401	9,913	8,579	57,900	57,950	10,663	7,851	10,663	9,329
51,950	52,000	9,175	6,959	9,175	7,841	54,950	55,000	9,925	7,409	9,925	8,591	57,950	58,000	10,675	7,859	10,675	9,341
52,000						55,000						58,000					
52,000	52,050	9,188	6,966	9,188	7,854	55,000	55,050	9,938	7,416	9,938	8,604	58,000	58,050	10,688	7,866	10,688	9,354
52,050	52,100	9,200	6,974	9,200	7,866	55,050	55,100	9,950	7,424	9,950	8,616	58,050	58,100	10,700	7,874	10,700	9,366
52,100	52,150	9,213	6,981	9,213	7,879	55,100	55,150	9,963	7,431	9,963	8,629	58,100	58,150	10,713	7,881	10,713	9,379
52,150	52,200	9,225	6,989	9,225	7,891	55,150	55,200	9,975	7,439	9,975	8,641	58,150	58,200	10,725	7,889	10,725	9,391
52,200	52,250	9,238	6,996	9,238	7,904	55,200	55,250	9,988	7,446	9,988	8,654	58,200	58,250	10,738	7,896	10,738	9,404
52,250	52,300	9,250	7,004	9,250	7,916	55,250	55,300	10,000	7,454	10,000	8,666	58,250	58,300	10,750	7,904	10,750	9,416
52,300	52,350	9,263	7,011	9,263	7,929	55,300	55,350	10,013	7,461	10,013	8,679	58,300	58,350	10,763	7,911	10,763	9,429
52,350	52,400	9,275	7,019	9,275	7,941	55,350	55,400	10,025	7,469	10,025	8,691	58,350	58,400	10,775	7,919	10,775	9,441
52,400	52,450	9,288	7,026	9,288	7,954	55,400	55,450	10,038	7,476	10,038	8,704	58,400	58,450	10,788	7,926	10,788	9,454
52,450	52,500	9,300	7,034	9,300	7,966	55,450	55,500	10,050	7,484	10,050	8,716	58,450	58,500	10,800	7,934	10,800	9,466
52,500	52,550	9,313	7,041	9,313	7,979	55,500	55,550	10,063	7,491	10,063	8,729	58,500	58,550	10,813	7,941	10,813	9,479
52,550	52,600	9,325	7,049	9,325	7,991	55,550	55,600	10,075	7,499	10,075	8,741	58,550	58,600	10,825	7,949	10,825	9,491
52,600	52,650	9,338	7,056	9,338	8,004	55,600	55,650	10,088	7,506	10,088	8,754	58,600	58,650	10,838	7,956	10,838	9,504
52,650	52,700	9,350	7,064	9,350	8,016	55,650	55,700	10,100	7,514	10,100	8,766	58,650	58,700	10,850	7,964	10,850	9,516
52,700	52,750	9,363	7,071	9													

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
59,000					
59,000	59,050	10,938	8,016	10,938	9,604
59,050	59,100	10,950	8,024	10,950	9,616
59,100	59,150	10,963	8,031	10,963	9,629
59,150	59,200	10,975	8,039	10,975	9,641
59,200	59,250	10,988	8,046	10,988	9,654
59,250	59,300	11,000	8,054	11,000	9,666
59,300	59,350	11,013	8,061	11,013	9,679
59,350	59,400	11,025	8,069	11,025	9,691
59,400	59,450	11,038	8,076	11,038	9,704
59,450	59,500	11,050	8,084	11,050	9,716
59,500	59,550	11,063	8,091	11,063	9,729
59,550	59,600	11,075	8,099	11,075	9,741
59,600	59,650	11,088	8,106	11,088	9,754
59,650	59,700	11,100	8,114	11,100	9,766
59,700	59,750	11,113	8,121	11,113	9,779
59,750	59,800	11,125	8,129	11,125	9,791
59,800	59,850	11,138	8,136	11,138	9,804
59,850	59,900	11,150	8,144	11,150	9,816
59,900	59,950	11,163	8,151	11,163	9,829
59,950	60,000	11,175	8,159	11,175	9,841
60,000					
60,000	60,050	11,188	8,166	11,188	9,854
60,050	60,100	11,200	8,174	11,200	9,866
60,100	60,150	11,213	8,181	11,213	9,879
60,150	60,200	11,225	8,189	11,225	9,891
60,200	60,250	11,238	8,196	11,238	9,904
60,250	60,300	11,250	8,204	11,250	9,916
60,300	60,350	11,263	8,211	11,263	9,929
60,350	60,400	11,275	8,219	11,275	9,941
60,400	60,450	11,288	8,226	11,288	9,954
60,450	60,500	11,300	8,234	11,300	9,966
60,500	60,550	11,313	8,241	11,313	9,979
60,550	60,600	11,325	8,249	11,325	9,991
60,600	60,650	11,338	8,256	11,338	10,004
60,650	60,700	11,350	8,264	11,350	10,016
60,700	60,750	11,363	8,271	11,363	10,029
60,750	60,800	11,375	8,279	11,375	10,041
60,800	60,850	11,388	8,286	11,388	10,054
60,850	60,900	11,400	8,294	11,400	10,066
60,900	60,950	11,413	8,301	11,413	10,079
60,950	61,000	11,425	8,309	11,425	10,091
61,000					
61,000	61,050	11,438	8,316	11,438	10,104
61,050	61,100	11,450	8,324	11,450	10,116
61,100	61,150	11,463	8,331	11,463	10,129
61,150	61,200	11,475	8,339	11,475	10,141
61,200	61,250	11,488	8,346	11,488	10,154
61,250	61,300	11,500	8,354	11,500	10,166
61,300	61,350	11,513	8,361	11,513	10,179
61,350	61,400	11,525	8,369	11,525	10,191
61,400	61,450	11,538	8,376	11,538	10,204
61,450	61,500	11,550	8,384	11,550	10,216
61,500	61,550	11,563	8,391	11,563	10,229
61,550	61,600	11,575	8,399	11,575	10,241
61,600	61,650	11,588	8,406	11,588	10,254
61,650	61,700	11,600	8,414	11,600	10,266
61,700	61,750	11,613	8,421	11,613	10,279
61,750	61,800	11,625	8,429	11,625	10,291
61,800	61,850	11,638	8,436	11,638	10,304
61,850	61,900	11,650	8,444	11,650	10,316
61,900	61,950	11,663	8,451	11,663	10,329
61,950	62,000	11,675	8,459	11,675	10,341

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
62,000					
62,000	62,050	11,688	8,466	11,688	10,354
62,050	62,100	11,700	8,474	11,700	10,366
62,100	62,150	11,713	8,481	11,713	10,379
62,150	62,200	11,725	8,489	11,725	10,391
62,200	62,250	11,738	8,496	11,738	10,404
62,250	62,300	11,750	8,504	11,750	10,416
62,300	62,350	11,763	8,511	11,763	10,429
62,350	62,400	11,775	8,519	11,775	10,441
62,400	62,450	11,788	8,526	11,788	10,454
62,450	62,500	11,800	8,534	11,800	10,466
62,500	62,550	11,813	8,541	11,813	10,479
62,550	62,600	11,825	8,549	11,825	10,491
62,600	62,650	11,838	8,556	11,838	10,504
62,650	62,700	11,850	8,564	11,850	10,516
62,700	62,750	11,863	8,571	11,863	10,529
62,750	62,800	11,875	8,579	11,875	10,541
62,800	62,850	11,888	8,586	11,888	10,554
62,850	62,900	11,900	8,594	11,900	10,566
62,900	62,950	11,913	8,601	11,913	10,579
62,950	63,000	11,925	8,609	11,925	10,591
63,000					
63,000	63,050	11,938	8,616	11,938	10,604
63,050	63,100	11,950	8,624	11,950	10,616
63,100	63,150	11,963	8,631	11,963	10,629
63,150	63,200	11,975	8,639	11,975	10,641
63,200	63,250	11,988	8,646	11,988	10,654
63,250	63,300	12,000	8,654	12,000	10,666
63,300	63,350	12,013	8,661	12,013	10,679
63,350	63,400	12,025	8,669	12,025	10,691
63,400	63,450	12,038	8,676	12,038	10,704
63,450	63,500	12,050	8,684	12,050	10,716
63,500	63,550	12,063	8,691	12,063	10,729
63,550	63,600	12,075	8,699	12,075	10,741
63,600	63,650	12,088	8,706	12,088	10,754
63,650	63,700	12,100	8,714	12,100	10,766
63,700	63,750	12,113	8,721	12,113	10,779
63,750	63,800	12,125	8,729	12,125	10,791
63,800	63,850	12,138	8,736	12,138	10,804
63,850	63,900	12,150	8,744	12,150	10,816
63,900	63,950	12,163	8,751	12,163	10,829
63,950	64,000	12,175	8,759	12,175	10,841
64,000					
64,000	64,050	12,188	8,766	12,188	10,854
64,050	64,100	12,200	8,774	12,200	10,866
64,100	64,150	12,213	8,781	12,213	10,879
64,150	64,200	12,225	8,789	12,225	10,891
64,200	64,250	12,238	8,796	12,238	10,904
64,250	64,300	12,250	8,804	12,250	10,916
64,300	64,350	12,263	8,811	12,263	10,929
64,350	64,400	12,275	8,819	12,275	10,941
64,400	64,450	12,288	8,826	12,288	10,954
64,450	64,500	12,300	8,834	12,300	10,966
64,500	64,550	12,313	8,841	12,313	10,979
64,550	64,600	12,325	8,849	12,325	10,991
64,600	64,650	12,338	8,856	12,338	11,004
64,650	64,700	12,350	8,864	12,350	11,016
64,700	64,750	12,363	8,871	12,363	11,029
64,750	64,800	12,375	8,879	12,375	11,041
64,800	64,850	12,388	8,886	12,388	11,054
64,850	64,900	12,400	8,894	12,400	11,066
64,900	64,950	12,413	8,901	12,413	11,079
64,950	65,000	12,425	8,909	12,425	11,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
65,000					
65,000	65,050	12,438	8,916	12,438	11,104
65,050	65,100	12,450	8,924	12,450	11,116
65,100	65,150	12,463	8,931	12,463	11,129
65,150	65,200	12,475	8,939	12,475	11,141
65,200	65,250	12,488	8,946	12,488	11,154
65,250	65,300	12,500	8,954	12,500	11,166
65,300	65,350	12,513	8,961	12,513	11,179
65,350	65,400	12,525	8,969	12,525	11,191
65,400	65,450	12,538	8,976	12,538	11,204
65,450	65,500	12,550	8,984	12,550	11,216
65,500	65,550	12,563	8,991	12,563	11,229
65,550	65,600	12,575	8,999	12,575	11,241
65,600	65,650	12,588	9,006	12,588	11,254
65,650	65,700	12,600	9,014	12,600	11,266
65,700	65,750	12,613	9,021	12,613	11,279
65,750	65,800	12,625	9,029	12,625	11,291
65,800	65,850	12,638	9,036	12,638	11,304
65,850	65,900	12,650	9,044	12,650	11,316
65,900	65,950	12,663	9,051	12,663	11,329
65,950	66,000	12,675	9,059	12,675	11,341
66,000					
66,000	66,050	12,688	9,066	12,688	11,354
66,050	66,100	12,700	9,074	12,700	11,366
66,100	66,150	12,713	9,081	12,713	11,379
66,150	66,200	12,725	9,089	12,725	11,391
66,200	66,250	12,738	9,096	12,738	11,404
66,250	66,300	12,750	9,104	12,750	11,416
66,300	66,350	12,763	9,111	12,763	11,429
66,350	66,400	12,775	9,119	12,775	11,441
66,400	66,450	12,788	9,126	12,788	11,454
66,450	66,500	12,800	9,134	12,800	11,466
66,500	66,550	12,813	9,141	12,813	11,479
66,550	66,600	12,825	9,149	12,825	11,491
66,600	66,650	12,838	9,156	12,838	11,504
66,650	66,700	12,850	9,164	12,850	11,516
66,700	66,750	12,863	9,171	12,863	11,529
66,750	66,800	12,875	9,179	12,875	11,541
66,800	66,850	12,888	9,186	12,888	11,554
66,850	66,900	12,900	9,194	12,900	11,566
66,900	66,950	12,913	9,201	12,913	11,579
66,950	67,000	12,925	9,209	12,925	11,591
67,000					
67,000	67,050	12,938	9,216	12,938	11,604
67,050	67,100	12,950	9,224	12,950	11,616
67,100	67,150	12,963	9,231	12,963	11,629
67,150	67,200	12,975	9,239	12,975	11,641
67,200	67,250	12,988	9,246	12,988	11,654
67,250	67,300	13,000	9,254	13,000	11,666
67,300	67,350	13,013	9,261	13,013	11,679
67,350	67,400	13,025	9,269	13,025	11,691
67,400	67,450	13,038	9,276	13,038	11,704
67,450	67,500	13,050	9,284	13,050	11,716
67,500	67,550	13,063	9,291	13,063	11,729
67,550	67,600	13,075	9,299	13,075	11,741
67,600	67,650	13,088	9,306	13,088	11,754
67,650	67,700	13,100	9,314	13,100	11,766
67,700	67,750	13,113	9,321	13,113	11,779
67,750	67,800	13,125	9,329	13,125	11,791
67,800	67,850	13,138	9,336	13,138	11,804
67,850	67,900	13,150	9,344	13,150	11,816
67,900	67,950	13,163	9,351	13,163	11,829
67,950	68,000	13,175	9,359	13,175	11,841

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly [*]	Married filing sepa- rately	Head of a house- hold
Your tax is—					
68,000					
68,000	68,050	13,188	9,369	13,188	11,854
68,050	68,100	13,200	9,381	13,200	11,866
68,100	68,150	13,213	9,394	13,213	11,879
68,150	68,200	13,225	9,406	13,225	11,891
68,200	68,250	13,238	9,419	13,238	11,904
68,250	68,300	13,250	9,431	13,250	11,916
68,300	68,350	13,263	9,444	13,263	11,929
68,350	68,400	13,275	9,456	13,275	11,941
68,400	68,450	13,288	9,469	13,288	11,954
68,450	68,500	13,300	9,481	13,300	11,966
68,500	68,550	13,313	9,494	13,313	11,979
68,550	68,600	13,325	9,506	13,325	11,991
68,600	68,650	13,338	9,519	13,338	12,004
68,650	68,700	13,350	9,531	13,351	12,016
68,700	68,750	13,363	9,544	13,365	12,029
68,750	68,800	13,375	9,556	13,379	12,041
68,800	68,850	13,388	9,569	13,393	12,054
68,850	68,900	13,400	9,581	13,407	12,066
68,900	68,950	13,413	9,594	13,421	12,079
68,950	69,000	13,425	9,606	13,435	12,091
69,000					
69,000	69,050	13,438	9,619	13,449	12,104
69,050	69,100	13,450	9,631	13,463	12,116
69,100	69,150	13,463	9,644	13,477	12,129
69,150	69,200	13,475	9,656	13,491	12,141
69,200	69,250	13,488	9,669	13,505	12,154
69,250	69,300	13,500	9,681	13,519	12,166
69,300	69,350	13,513	9,694	13,533	12,179
69,350	69,400	13,525	9,706	13,547	12,191
69,400	69,450	13,538	9,719	13,561	12,204
69,450	69,500	13,550	9,731	13,575	12,216
69,500	69,550	13,563	9,744	13,589	12,229
69,550	69,600	13,575	9,756	13,603	12,241
69,600	69,650	13,588	9,769	13,617	12,254
69,650	69,700	13,600	9,781	13,631	12,266
69,700	69,750	13,613	9,794	13,645	12,279
69,750	69,800	13,625	9,806	13,659	12,291
69,800	69,850	13,638	9,819	13,673	12,304
69,850	69,900	13,650	9,831	13,687	12,316
69,900	69,950	13,663	9,844	13,701	12,329
69,950	70,000	13,675	9,856	13,715	12,341
70,000					
70,000	70,050	13,688	9,869	13,729	12,354
70,050	70,100	13,700	9,881	13,743	12,366
70,100	70,150	13,713	9,894	13,757	12,379
70,150	70,200	13,725	9,906	13,771	12,391
70,200	70,250	13,738	9,919	13,785	12,404
70,250	70,300	13,750	9,931	13,799	12,416
70,300	70,350	13,763	9,944	13,813	12,429
70,350	70,400	13,775	9,956	13,827	12,441
70,400	70,450	13,788	9,969	13,841	12,454
70,450	70,500	13,800	9,981	13,855	12,466
70,500	70,550	13,813	9,994	13,869	12,479
70,550	70,600	13,825	10,006	13,883	12,491
70,600	70,650	13,838	10,019	13,897	12,504
70,650	70,700	13,850	10,031	13,911	12,516
70,700	70,750	13,863	10,044	13,925	12,529
70,750	70,800	13,875	10,056	13,939	12,541
70,800	70,850	13,888	10,069	13,953	12,554
70,850	70,900	13,900	10,081	13,967	12,566
70,900	70,950	13,913	10,094	13,981	12,579
70,950	71,000	13,925	10,106	13,995	12,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly [*]	Married filing sepa- rately	Head of a house- hold
Your tax is—					
71,000					
71,000	71,050	13,938	10,119	14,009	12,604
71,050	71,100	13,950	10,131	14,023	12,616
71,100	71,150	13,963	10,144	14,037	12,629
71,150	71,200	13,975	10,156	14,051	12,641
71,200	71,250	13,988	10,169	14,065	12,654
71,250	71,300	14,000	10,181	14,079	12,666
71,300	71,350	14,013	10,194	14,093	12,679
71,350	71,400	14,025	10,206	14,107	12,691
71,400	71,450	14,038	10,219	14,121	12,704
71,450	71,500	14,050	10,231	14,135	12,716
71,500	71,550	14,063	10,244	14,149	12,729
71,550	71,600	14,075	10,256	14,163	12,741
71,600	71,650	14,088	10,269	14,177	12,754
71,650	71,700	14,100	10,281	14,191	12,766
71,700	71,750	14,113	10,294	14,205	12,779
71,750	71,800	14,125	10,306	14,219	12,791
71,800	71,850	14,138	10,319	14,233	12,804
71,850	71,900	14,150	10,331	14,247	12,816
71,900	71,950	14,163	10,344	14,261	12,829
71,950	72,000	14,175	10,356	14,275	12,841
72,000					
72,000	72,050	14,188	10,369	14,289	12,854
72,050	72,100	14,200	10,381	14,303	12,866
72,100	72,150	14,213	10,394	14,317	12,879
72,150	72,200	14,225	10,406	14,331	12,891
72,200	72,250	14,238	10,419	14,345	12,904
72,250	72,300	14,250	10,431	14,359	12,916
72,300	72,350	14,263	10,444	14,373	12,929
72,350	72,400	14,275	10,456	14,387	12,941
72,400	72,450	14,288	10,469	14,401	12,954
72,450	72,500	14,300	10,481	14,415	12,966
72,500	72,550	14,313	10,494	14,429	12,979
72,550	72,600	14,325	10,506	14,443	12,991
72,600	72,650	14,338	10,519	14,457	13,004
72,650	72,700	14,350	10,531	14,471	13,016
72,700	72,750	14,363	10,544	14,485	13,029
72,750	72,800	14,375	10,556	14,499	13,041
72,800	72,850	14,388	10,569	14,513	13,054
72,850	72,900	14,400	10,581	14,527	13,066
72,900	72,950	14,413	10,594	14,541	13,079
72,950	73,000	14,425	10,606	14,555	13,091
73,000					
73,000	73,050	14,438	10,619	14,569	13,104
73,050	73,100	14,450	10,631	14,583	13,116
73,100	73,150	14,463	10,644	14,597	13,129
73,150	73,200	14,475	10,656	14,611	13,141
73,200	73,250	14,488	10,669	14,625	13,154
73,250	73,300	14,500	10,681	14,639	13,166
73,300	73,350	14,513	10,694	14,653	13,179
73,350	73,400	14,525	10,706	14,667	13,191
73,400	73,450	14,538	10,719	14,681	13,204
73,450	73,500	14,550	10,731	14,695	13,216
73,500	73,550	14,563	10,744	14,709	13,229
73,550	73,600	14,575	10,756	14,723	13,241
73,600	73,650	14,588	10,769	14,737	13,254
73,650	73,700	14,600	10,781	14,751	13,266
73,700	73,750	14,613	10,794	14,765	13,279
73,750	73,800	14,625	10,806	14,779	13,291
73,800	73,850	14,638	10,819	14,793	13,304
73,850	73,900	14,650	10,831	14,807	13,316
73,900	73,950	14,663	10,844	14,821	13,329
73,950	74,000	14,675	10,856	14,835	13,341

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
74,000					
74,000	74,050	14,688	10,869	14,849	13,354
74,050	74,100	14,700	10,881	14,863	13,366
74,100	74,150	14,713	10,894	14,877	13,379
74,150	74,200	14,725	10,906	14,891	13,391
74,200	74,250	14,738	10,919	14,905	13,404
74,250	74,300	14,750	10,931	14,919	13,416
74,300	74,350	14,763	10,944	14,933	13,429
74,350	74,400	14,775	10,956	14,947	13,441
74,400	74,450	14,788	10,969	14,961	13,454
74,450	74,500	14,800	10,981	14,975	13,466
74,500	74,550	14,813	10,994	14,989	13,479
74,550	74,600	14,825	11,006	15,003	13,491
74,600	74,650	14,838	11,019	15,017	13,504
74,650	74,700	14,850	11,031	15,031	13,516
74,700	74,750	14,863	11,044	15,045	13,529
74,750	74,800	14,875	11,056	15,059	13,541
74,800	74,850	14,888	11,069	15,073	13,554
74,850	74,900	14,900	11,081	15,087	13,566
74,900	74,950	14,913	11,094	15,101	13,579
74,950	75,000	14,925	11,106	15,115	13,591
75,000					
75,000	75,050	14,938	11,119	15,129	13,604
75,050	75,100	14,950	11,131	15,143	13,616
75,100	75,150	14,963	11,144	15,157	13,629
75,150	75,200	14,975	11,156	15,171	13,641
75,200	75,250	14,988	11,169	15,185	13,654
75,250	75,300	15,000	11,181	15,199	13,666
75,300	75,350	15,013	11,194	15,213	13,679
75,350	75,400	15,025	11,206	15,227	13,691
75,400	75,450	15,038	11,219	15,241	13,704
75,450	75,500	15,050	11,231	15,255	13,716
75,500	75,550	15,063	11,244	15,269	13,729
75,550	75,600	15,075	11,256	15,283	13,741
75,600	75,650	15,088	11,269	15,297	13,754
75,650	75,700	15,100	11,281	15,311	13,766
75,700	75,750	15,113	11,294	15,325	13,779
75,750	75,800	15,125	11,306	15,339	13,791
75,800	75,850	15,138	11,319	15,353	13,804
75,850	75,900	15,150	11,331	15,367	13,816
75,900	75,950	15,163	11,344	15,381	13,829
75,950	76,000	15,175	11,356	15,395	13,841
76,000					
76,000	76,050	15,188	11,369	15,409	13,854
76,050	76,100	15,200	11,381	15,423	13,866
76,100	76,150	15,213	11,394	15,437	13,879
76,150	76,200	15,225	11,406	15,451	13,891
76,200	76,250	15,238	11,419	15,465	13,904
76,250	76,300	15,250	11,431	15,479	13,916
76,300	76,350	15,263	11,444	15,493	13,929
76,350	76,400	15,275	11,456	15,507	13,941
76,400	76,450	15,288	11,469	15,521	13,954
76,450	76,500	15,300	11,481	15,535	13,966
76,500	76,550	15,313	11,494	15,549	13,979
76,550	76,600	15,325	11,506	15,563	13,991
76,600	76,650	15,338	11,519	15,577	14,004
76,650	76,700	15,350	11,531	15,591	14,016
76,700	76,750	15,363	11,544	15,605	14,029
76,750	76,800	15,375	11,556	15,619	14,041
76,800	76,850	15,388	11,569	15,633	14,054
76,850	76,900	15,400	11,581	15,647	14,066
76,900	76,950	15,413	11,594	15,661	14,079
76,950	77,000	15,425	11,606	15,675	14,091

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
77,000					
77,000	77,050	15,438	11,619	15,689	14,104
77,050	77,100	15,450	11,631	15,703	14,116
77,100	77,150	15,463	11,644	15,717	14,129
77,150	77,200	15,475	11,656	15,731	14,141
77,200	77,250	15,488	11,669	15,745	14,154
77,250	77,300	15,500	11,681	15,759	14,166
77,300	77,350	15,513	11,694	15,773	14,179
77,350	77,400	15,525	11,706	15,787	14,191
77,400	77,450	15,538	11,719	15,801	14,204
77,450	77,500	15,550	11,731	15,815	14,216
77,500	77,550	15,563	11,744	15,829	14,229
77,550	77,600	15,575	11,756	15,843	14,241
77,600	77,650	15,588	11,769	15,857	14,254
77,650	77,700	15,600	11,781	15,871	14,266
77,700	77,750	15,613	11,794	15,885	14,279
77,750	77,800	15,625	11,806	15,899	14,291
77,800	77,850	15,638	11,819	15,913	14,304
77,850	77,900	15,650	11,831	15,927	14,316
77,900	77,950	15,663	11,844	15,941	14,329
77,950	78,000	15,675	11,856	15,955	14,341
78,000					
78,000	78,050	15,688	11,869	15,969	14,354
78,050	78,100	15,700	11,881	15,983	14,366
78,100	78,150	15,713	11,894	15,997	14,379
78,150	78,200	15,725	11,906	16,011	14,391
78,200	78,250	15,738	11,919	16,025	14,404
78,250	78,300	15,750	11,931	16,039	14,416
78,300	78,350	15,763	11,944	16,053	14,429
78,350	78,400	15,775	11,956	16,067	14,441
78,400	78,450	15,788	11,969	16,081	14,454
78,450	78,500	15,800	11,981	16,095	14,466
78,500	78,550	15,813	11,994	16,109	14,479
78,550	78,600	15,825	12,006	16,123	14,491
78,600	78,650	15,838	12,019	16,137	14,504
78,650	78,700	15,850	12,031	16,151	14,516
78,700	78,750	15,863	12,044	16,165	14,529
78,750	78,800	15,875	12,056	16,179	14,541
78,800	78,850	15,888	12,069	16,193	14,554
78,850	78,900	15,900	12,081	16,207	14,566
78,900	78,950	15,913	12,094	16,221	14,579
78,950	79,000	15,925	12,106	16,235	14,591
79,000					
79,000	79,050	15,938	12,119	16,249	14,604
79,050	79,100	15,950	12,131	16,263	14,616
79,100	79,150	15,963	12,144	16,277	14,629
79,150	79,200	15,975	12,156	16,291	14,641
79,200	79,250	15,988	12,169	16,305	14,654
79,250	79,300	16,000	12,181	16,319	14,666
79,300	79,350	16,013	12,194	16,333	14,679
79,350	79,400	16,025	12,206	16,347	14,691
79,400	79,450	16,038	12,219	16,361	14,704
79,450	79,500	16,050	12,231	16,375	14,716
79,500	79,550	16,063	12,244	16,389	14,729
79,550	79,600	16,075	12,256	16,403	14,741
79,600	79,650	16,088	12,269	16,417	14,754
79,650	79,700	16,100	12,281	16,431	14,766
79,700	79,750	16,113	12,294	16,445	14,779
79,750	79,800	16,125	12,306	16,459	14,791
79,800	79,850	16,138	12,319	16,473	14,804
79,850	79,900	16,150	12,331	16,487	14,816
79,900	79,950	16,163	12,344	16,501	14,829
79,950	80,000	16,175	12,356	16,515	14,841

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
80,000					
80,000	80,050	16,188	12,369	16,529	14,854
80,050	80,100	16,200	12,381	16,543	14,866
80,100	80,150	16,213	12,394	16,557	14,879
80,150	80,200	16,225	12,406	16,571	14,891
80,200	80,250	16,238	12,419	16,585	14,904
80,250	80,300	16,250	12,431	16,599	14,916
80,300	80,350	16,263	12,444	16,613	14,929
80,350	80,400	16,275	12,456	16,627	14,941
80,400	80,450	16,288	12,469	16,641	14,954
80,450	80,500	16,300	12,481	16,655	14,966
80,500	80,550	16,313	12,494	16,669	14,979
80,550	80,600	16,325	12,506	16,683	14,991
80,600	80,650	16,338	12,519	16,697	15,004
80,650	80,700	16,350	12,531	16,711	15,016
80,700	80,750	16,363	12,544	16,725	15,029
80,750	80,800	16,375	12,556	16,739	15,041
80,800	80,850	16,388	12,569	16,753	15,054
80,850	80,900	16,400	12,581	16,767	15,066
80,900	80,950	16,413	12,594	16,781	15,079
80,950	81,000	16,425	12,606	16,795	15,091
81,000					
81,000	81,050	16,438	12,619	16,809	15,104
81,050	81,100	16,450	12,631	16,823	15,116
81,100	81,150	16,463	12,644	16,837	15,129
81,150	81,200	16,475	12,656	16,851	15,141
81,200	81,250	16,488	12,669	16,865	15,154
81,250	81,300	16,500	12,681	16,879	15,166
81,300	81,350	16,513	12,694	16,893	15,179
81,350	81,400	16,525	12,706	16,907	15,191
81,400	81,450	16,538	12,719	16,921	15,204
81,450	81,500	16,550	12,731	16,935	15,216
81,500	81,550	16,563	12,744	16,949	15,229
81,550	81,600	16,575	12,756	16,963	15,241
81,600	81,650	16,588	12,769	16,977	15,254
81,650	81,700	16,600	12,781	16,991	15,266
81,700	81,750	16,613	12,794	17,005	15,279
81,750	81,800	16,625	12,806	17,019	15,291
81,800	81,850	16,638	12,819	17,033	15,304
81,850	81,900	16,650	12,831	17,047	15,316
81,900	81,950	16,663	12,844	17,061	15,329
81,950	82,000	16,675	12,856	17,075	15,341
82,000					
82,000	82,050	16,688	12,869	17,089	15,354
82,050	82,100	16,700	12,881	17,103	15,366
82,100	82,150	16,713	12,894	17,117	15,379
82,150	82,200	16,725	12,906	17,131	15,391
82,200	82,250	16,738	12,919	17,145	15,404
82,250	82,300	16,750	12,931	17,159	15,416
82,300	82,350	16,763	12,944	17,173	15,429
82,350	82,400	16,775	12,956	17,187	15,441
82,400	82,450	16,788	12,969	17,201	15,454
82,450	82,500	16,800	12,981	17,215	15,466
82,500	82,550	16,813	12,994	17,229	15,479
82,550	82,600	16,830	13,006	17,243	15,491
82,600	82,650	16,844	13,019	17,257	15,504
82,650	82,700	16,858	13,031	17,271	15,516
82,700	82,750	16,872	13,044	17,285	15,529
82,750	82,800	16,886	13,056	17,299	15,541
82,800	82,850	16,900	13,069	17,313	15,554
82,850	82,900	16,914	13,081	17,327	15,566
82,900	82,950	16,928	13,094	17,341	15,579
82,950	83,000	16,942	13,106	17,355	15,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
83,000					
83,000	83,050	16,956	13,119	17,369	15,604
83,050	83,100	16,970	13,131	17,383	15,616
83,100	83,150	16,984	13,144	17,397	15,629
83,150	83,200	16,998	13,156	17,411	15,641
83,200	83,250	17,012	13,169	17,425	15,654
83,250	83,300	17,026	13,181	17,439	15,666
83,300	83,350	17,040	13,194	17,453	15,679
83,350	83,400	17,054	13,206	17,467	15,691
83,400	83,450	17,068	13,219	17,481	15,704
83,450	83,500	17,082	13,231	17,495	15,716
83,500	83,550	17,096	13,244	17,509	15,729
83,550	83,600	17,110	13,256	17,523	15,741
83,600	83,650	17,124	13,269	17,537	15,754
83,650	83,700	17,138	13,281	17,551	15,766
83,700	83,750	17,152	13,294	17,565	15,779
83,750	83,800	17,166	13,306	17,579	15,791
83,800	83,850	17,180	13,319	17,593	15,804
83,850	83,900	17,194	13,331	17,607	15,816
83,900	83,950	17,208	13,344	17,621	15,829
83,950	84,000	17,222	13,356	17,635	15,841
84,000					
84,000	84,050	17,236	13,369	17,649	15,854
84,050	84,100	17,250	13,381	17,663	15,866
84,100	84,150	17,264	13,394	17,677	15,879
84,150	84,200	17,278	13,406	17,691	15,891
84,200	84,250	17,292	13,419	17,705	15,904
84,250	84,300	17,306	13,431	17,719	15,916
84,300	84,350	17,320	13,444	17,733	15,929
84,350	84,400	17,334	13,456	17,747	15,941
84,400	84,450	17,348	13,469	17,761	15,954
84,450	84,500	17,362	13,481	17,775	15,966
84,500	84,550	17,376	13,494	17,789	15,979
84,550	84,600	17,390	13,506	17,803	15,991
84,600	84,650	17,404	13,519	17,817	16,004
84,650	84,700	17,418	13,531	17,831	16,016
84,700	84,750	17,432	13,544	17,845	16,029
84,750	84,800	17,446	13,556	17,859	16,041
84,800	84,850	17,460	13,569	17,873	16,054
84,850	84,900	17,474	13,581	17,887	16,066
84,900	84,950	17,488	13,594	17,901	16,079
84,950	85,000	17,502	13,606	17,915	16,091
85,000					
85,000	85,050	17,516	13,619	17,929	16,104
85,050	85,100	17,530	13,631	17,943	16,116
85,100	85,150	17,544	13,644	17,957	16,129
85,150	85,200	17,558	13,656	17,971	16,141
85,200	85,250	17,572	13,669	17,985	16,154
85,250	85,300	17,586	13,681	17,999	16,166
85,300	85,350	17,600	13,694	18,013	16,179
85,350	85,400	17,614	13,706	18,027	16,191
85,400	85,450	17,628	13,719	18,041	16,204
85,450	85,500	17,642	13,731	18,055	16,216
85,500	85,550	17,656	13,744	18,069	16,229
85,550	85,600	17,670	13,756	18,083	16,241
85,600	85,650	17,684	13,769	18,097	16,254
85,650	85,700	17,698	13,781	18,111	16,266
85,700	85,750	17,712	13,794	18,125	16,279
85,750	85,800	17,726	13,806	18,139	16,291
85,800	85,850	17,740	13,819	18,153	16,304
85,850	85,900	17,754	13,831	18,167	16,316
85,900	85,950	17,768	13,844	18,181	16,329
85,950	86,000	17,782	13,856	18,195	16,341

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
86,000					
86,000	86,050	17,796	13,869	18,209	16,354
86,050	86,100	17,810	13,881	18,223	16,366
86,100	86,150	17,824	13,894	18,237	16,379
86,150	86,200	17,838	13,906	18,251	16,391
86,200	86,250	17,852	13,919	18,265	16,404
86,250	86,300	17,866	13,931	18,279	16,416
86,300	86,350	17,880	13,944	18,293	16,429
86,350	86,400	17,894	13,956	18,307	16,441
86,400	86,450	17,908	13,969	18,321	16,454
86,450	86,500	17,922	13,981	18,335	16,466
86,500	86,550	17,936	13,994	18,349	16,479
86,550	86,600	17,950	14,006	18,363	16,491
86,600	86,650	17,964	14,019	18,377	16,504
86,650	86,700	17,978	14,031	18,391	16,516
86,700	86,750	17,992	14,044	18,405	16,529
86,750	86,800	18,006	14,056	18,419	16,541
86,800	86,850	18,020	14,069	18,433	16,554
86,850	86,900	18,034	14,081	18,447	16,566
86,900	86,950	18,048	14,094	18,461	16,579
86,950	87,000	18,062	14,106	18,475	16,591
87,000					
87,000	87,050	18,076	14,119	18,489	16,604
87,050	87,100	18,090	14,131	18,503	16,616
87,100	87,150	18,104	14,144	18,517	16,629
87,150	87,200	18,118	14,156	18,531	16,641
87,200	87,250	18,132	14,169	18,545	16,654
87,250	87,300	18,146	14,181	18,559	16,666
87,300	87,350	18,160	14,194	18,573	16,679
87,350	87,400	18,174	14,206	18,587	16,691
87,400	87,450	18,188	14,219	18,601	16,704
87,450	87,500	18,202	14,231	18,615	16,716
87,500	87,550	18,216	14,244	18,629	16,729
87,550	87,600	18,230	14,256	18,643	16,741
87,600	87,650	18,244	14,269	18,657	16,754
87,650	87,700	18,258	14,281	18,671	16,766
87,700	87,750	18,272	14,294	18,685	16,779
87,750	87,800	18,286	14,306	18,699	16,791
87,800	87,850	18,300	14,319	18,713	16,804
87,850	87,900	18,314	14,331	18,727	16,816
87,900	87,950	18,328	14,344	18,741	16,829
87,950	88,000	18,342	14,356	18,755	16,841
88,000					
88,000	88,050	18,356	14,369	18,769	16,854
88,050	88,100	18,370	14,381	18,783	16,866
88,100	88,150	18,384	14,394	18,797	16,879
88,150	88,200	18,398	14,406	18,811	16,891
88,200	88,250	18,412	14,419	18,825	16,904
88,250	88,300	18,426	14,431	18,839	16,916
88,300	88,350	18,440	14,444	18,853	16,929
88,350	88,400	18,454	14,456	18,867	16,941
88,400	88,450	18,468	14,469	18,881	16,954
88,450	88,500	18,482	14,481	18,895	16,966
88,500	88,550	18,496	14,494	18,909	16,979
88,550	88,600	18,510	14,506	18,923	16,991
88,600	88,650	18,524	14,519	18,937	17,004
88,650	88,700	18,538	14,531	18,951	17,016
88,700	88,750	18,552	14,544	18,965	17,029
88,750	88,800	18,566	14,556	18,979	17,041
88,800	88,850	18,580	14,569	18,993	17,054
88,850	88,900	18,594	14,581	19,007	17,066
88,900	88,950	18,608	14,594	19,021	17,079
88,950	89,000	18,622	14,606	19,035	17,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
89,000					
89,000	89,050	18,636	14,619	19,049	17,104
89,050	89,100	18,650	14,631	19,063	17,116
89,100	89,150	18,664	14,644	19,077	17,129
89,150	89,200	18,678	14,656	19,091	17,141
89,200	89,250	18,692	14,669	19,105	17,154
89,250	89,300	18,706	14,681	19,119	17,166
89,300	89,350	18,720	14,694	19,133	17,179
89,350	89,400	18,734	14,706	19,147	17,191
89,400	89,450	18,748	14,719	19,161	17,204
89,450	89,500	18,762	14,731	19,175	17,216
89,500	89,550	18,776	14,744	19,189	17,229
89,550	89,600	18,790	14,756	19,203	17,241
89,600	89,650	18,804	14,769	19,217	17,254
89,650	89,700	18,818	14,781	19,231	17,266
89,700	89,750	18,832	14,794	19,245	17,279
89,750	89,800	18,846	14,806	19,259	17,291
89,800	89,850	18,860	14,819	19,273	17,304
89,850	89,900	18,874	14,831	19,287	17,316
89,900	89,950	18,888	14,844	19,301	17,329
89,950	90,000	18,902	14,856	19,315	17,341
90,000					
90,000	90,050	18,916	14,869	19,329	17,354
90,050	90,100	18,930	14,881	19,343	17,366
90,100	90,150	18,944	14,894	19,357	17,379
90,150	90,200	18,958	14,906	19,371	17,391
90,200	90,250	18,972	14,919	19,385	17,404
90,250	90,300	18,986	14,931	19,399	17,416
90,300	90,350	19,000	14,944	19,413	17,429
90,350	90,400	19,014	14,956	19,427	17,441
90,400	90,450	19,028	14,969	19,441	17,454
90,450	90,500	19,042	14,981	19,455	17,466
90,500	90,550	19,056	14,994	19,469	17,479
90,550	90,600	19,070	15,006	19,483	17,491
90,600	90,650	19,084	15,019	19,497	17,504
90,650	90,700	19,098	15,031	19,511	17,516
90,700	90,750	19,112	15,044	19,525	17,529
90,750	90,800	19,126	15,056	19,539	17,541
90,800	90,850	19,140	15,069	19,553	17,554
90,850	90,900	19,154	15,081	19,567	17,566
90,900	90,950	19,168	15,094	19,581	17,579
90,950	91,000	19,182	15,106	19,595	17,591
91,000					
91,000	91,050	19,196	15,119	19,609	17,604
91,050	91,100	19,210	15,131	19,623	17,616
91,100	91,150	19,224	15,144	19,637	17,629
91,150	91,200	19,238	15,156	19,651	17,641
91,200	91,250	19,252	15,169	19,665	17,654
91,250	91,300	19,266	15,181	19,679	17,666
91,300	91,350	19,280	15,194	19,693	17,679
91,350	91,400	19,294	15,206	19,707	17,691
91,400	91,450	19,308	15,219	19,721	17,704
91,450	91,500	19,322	15,231	19,735	17,716
91,500	91,550	19,336	15,244	19,749	17,729
91,550	91,600	19,350	15,256	19,763	17,741
91,600	91,650	19,364	15,269	19,777	17,754
91,650	91,700	19,378	15,281	19,791	17,766
91,700	91,750	19,392	15,294	19,805	17,779
91,750	91,800	19,406	15,306	19,819	17,791
91,800	91,850	19,420	15,319	19,833	17,804
91,850	91,900	19,434	15,331	19,847	17,816
91,900	91,950	19,448	15,344	19,861	17,829
91,950	92,000	19,462	15,356	19,875	17,841

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
92,000					
92,000	92,050	19,476	15,369	19,889	17,854
92,050	92,100	19,490	15,381	19,903	17,866
92,100	92,150	19,504	15,394	19,917	17,879
92,150	92,200	19,518	15,406	19,931	17,891
92,200	92,250	19,532	15,419	19,945	17,904
92,250	92,300	19,546	15,431	19,959	17,916
92,300	92,350	19,560	15,444	19,973	17,929
92,350	92,400	19,574	15,456	19,987	17,941
92,400	92,450	19,588	15,469	20,001	17,954
92,450	92,500	19,602	15,481	20,015	17,966
92,500	92,550	19,616	15,494	20,029	17,979
92,550	92,600	19,630	15,506	20,043	17,991
92,600	92,650	19,644	15,519	20,057	18,004
92,650	92,700	19,658	15,531	20,071	18,016
92,700	92,750	19,672	15,544	20,085	18,029
92,750	92,800	19,686	15,556	20,099	18,041
92,800	92,850	19,700	15,569	20,113	18,054
92,850	92,900	19,714	15,581	20,127	18,066
92,900	92,950	19,728	15,594	20,141	18,079
92,950	93,000	19,742	15,606	20,155	18,091
93,000					
93,000	93,050	19,756	15,619	20,169	18,104
93,050	93,100	19,770	15,631	20,183	18,116
93,100	93,150	19,784	15,644	20,197	18,129
93,150	93,200	19,798	15,656	20,211	18,141
93,200	93,250	19,812	15,669	20,225	18,154
93,250	93,300	19,826	15,681	20,239	18,166
93,300	93,350	19,840	15,694	20,253	18,179
93,350	93,400	19,854	15,706	20,267	18,191
93,400	93,450	19,868	15,719	20,281	18,204
93,450	93,500	19,882	15,731	20,295	18,216
93,500	93,550	19,896	15,744	20,309	18,229
93,550	93,600	19,910	15,756	20,323	18,241
93,600	93,650	19,924	15,769	20,337	18,254
93,650	93,700	19,938	15,781	20,351	18,266
93,700	93,750	19,952	15,794	20,365	18,279
93,750	93,800	19,966	15,806	20,379	18,291
93,800	93,850	19,980	15,819	20,393	18,304
93,850	93,900	19,994	15,831	20,407	18,316
93,900	93,950	20,008	15,844	20,421	18,329
93,950	94,000	20,022	15,856	20,435	18,341
94,000					
94,000	94,050	20,036	15,869	20,449	18,354
94,050	94,100	20,050	15,881	20,463	18,366
94,100	94,150	20,064	15,894	20,477	18,379
94,150	94,200	20,078	15,906	20,491	18,391
94,200	94,250	20,092	15,919	20,505	18,404
94,250	94,300	20,106	15,931	20,519	18,416
94,300	94,350	20,120	15,944	20,533	18,429
94,350	94,400	20,134	15,956	20,547	18,441
94,400	94,450	20,148	15,969	20,561	18,454
94,450	94,500	20,162	15,981	20,575	18,466
94,500	94,550	20,176	15,994	20,589	18,479
94,550	94,600	20,190	16,006	20,603	18,491
94,600	94,650	20,204	16,019	20,617	18,504
94,650	94,700	20,218	16,031	20,631	18,516
94,700	94,750	20,232	16,044	20,645	18,529
94,750	94,800	20,246	16,056	20,659	18,541
94,800	94,850	20,260	16,069	20,673	18,554
94,850	94,900	20,274	16,081	20,687	18,566
94,900	94,950	20,288	16,094	20,701	18,579
94,950	95,000	20,302	16,106	20,715	18,591

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
95,000					
95,000	95,050	20,316	16,119	20,729	18,604
95,050	95,100	20,330	16,131	20,743	18,616
95,100	95,150	20,344	16,144	20,757	18,629
95,150	95,200	20,358	16,156	20,771	18,641
95,200	95,250	20,372	16,169	20,785	18,654
95,250	95,300	20,386	16,181	20,799	18,666
95,300	95,350	20,400	16,194	20,813	18,679
95,350	95,400	20,414	16,206	20,827	18,691
95,400	95,450	20,428	16,219	20,841	18,704
95,450	95,500	20,442	16,231	20,855	18,716
95,500	95,550	20,456	16,244	20,869	18,729
95,550	95,600	20,470	16,256	20,883	18,741
95,600	95,650	20,484	16,269	20,897	18,754
95,650	95,700	20,498	16,281	20,911	18,766
95,700	95,750	20,512	16,294	20,925	18,779
95,750	95,800	20,526	16,306	20,939	18,791
95,800	95,850	20,540	16,319	20,953	18,804
95,850	95,900	20,554	16,331	20,967	18,816
95,900	95,950	20,568	16,344	20,981	18,829
95,950	96,000	20,582	16,356	20,995	18,841
96,000					
96,000	96,050	20,596	16,369	21,009	18,854
96,050	96,100	20,610	16,381	21,023	18,866
96,100	96,150	20,624	16,394	21,037	18,879
96,150	96,200	20,638	16,406	21,051	18,891
96,200	96,250	20,652	16,419	21,065	18,904
96,250	96,300	20,666	16,431	21,079	18,916
96,300	96,350	20,680	16,444	21,093	18,929
96,350	96,400	20,694	16,456	21,107	18,941
96,400	96,450	20,708	16,469	21,121	18,954
96,450	96,500	20,722	16,481	21,135	18,966
96,500	96,550	20,736	16,494	21,149	18,979
96,550	96,600	20,750	16,506	21,163	18,991
96,600	96,650	20,764	16,519	21,177	19,004
96,650	96,700	20,778	16,531	21,191	19,016
96,700	96,750	20,792	16,544	21,205	19,029
96,750	96,800	20,806	16,556	21,219	19,041
96,800	96,850	20,820	16,569	21,233	19,054
96,850	96,900	20,834	16,581	21,247	19,066
96,900	96,950	20,848	16,594	21,261	19,079
96,950	97,000	20,862	16,606	21,275	19,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
97,000					
97,000	97,050	20,876	16,619	21,289	19,104
97,050	97,100	20,890	16,631	21,303	19,116
97,100	97,150	20,904	16,644	21,317	19,129
97,150	97,200	20,918	16,656	21,331	19,141
97,200	97,250	20,932	16,669	21,345	19,154
97,250	97,300	20,946	16,681	21,359	19,166
97,300	97,350	20,960	16,694	21,373	19,179
97,350	97,400	20,974	16,706	21,387	19,191
97,400	97,450	20,988	16,719	21,401	19,204
97,450	97,500	21,002	16,731	21,415	19,216
97,500	97,550	21,016	16,744	21,429	19,229
97,550	97,600	21,030	16,756	21,443	19,241
97,600	97,650	21,044	16,769	21,457	19,254
97,650	97,700	21,058	16,781	21,471	19,266
97,700	97,750	21,072	16,794	21,485	19,279
97,750	97,800	21,086	16,806	21,499	19,291
97,800	97,850	21,100	16,819	21,513	19,304
97,850	97,900	21,114	16,831	21,527	19,316
97,900	97,950	21,128	16,844	21,541	19,329
97,950	98,000	21,142	16,856	21,555	19,341
98,000					
98,000	98,050	21,156	16,869	21,569	19,354
98,050	98,100	21,170	16,881	21,583	19,366
98,100	98,150	21,184	16,894	21,597	19,379
98,150	98,200	21,198	16,906	21,611	19,391
98,200	98,250	21,212	16,919	21,625	19,404
98,250	98,300	21,226	16,931	21,639	19,416
98,300	98,350	21,240	16,944	21,653	19,429
98,350	98,400	21,254	16,956	21,667	19,441
98,400	98,450	21,268	16,969	21,681	19,454
98,450	98,500	21,282	16,981	21,695	19,466
98,500	98,550	21,296	16,994	21,709	19,479
98,550	98,600	21,310	17,006	21,723	19,491
98,600	98,650	21,324	17,019	21,737	19,504
98,650	98,700	21,338	17,031	21,751	19,516
98,700	98,750	21,352	17,044	21,765	19,529
98,750	98,800	21,366	17,056	21,779	19,541
98,800	98,850	21,380	17,069	21,793	19,554
98,850	98,900	21,394	17,081	21,807	19,566
98,900	98,950	21,408	17,094	21,821	19,579
98,950	99,000	21,422	17,106	21,835	19,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—					
99,000					
99,000	99,050	21,436	17,119	21,849	19,604
99,050	99,100	21,450	17,131	21,863	19,616
99,100	99,150	21,464	17,144	21,877	19,629
99,150	99,200	21,478	17,156	21,891	19,641
99,200	99,250	21,492	17,169	21,905	19,654
99,250	99,300	21,506	17,181	21,919	19,666
99,300	99,350	21,520	17,194	21,933	19,679
99,350	99,400	21,534	17,206	21,947	19,691
99,400	99,450	21,548	17,219	21,961	19,704
99,450	99,500	21,562	17,231	21,975	19,716
99,500	99,550	21,576	17,244	21,989	19,729
99,550	99,600	21,590	17,256	22,003	19,741
99,600	99,650	21,604	17,269	22,017	19,754
99,650	99,700	21,618	17,281	22,031	19,766
99,700	99,750	21,632	17,294	22,045	19,779
99,750	99,800	21,646	17,306	22,059	19,791
99,800	99,850	21,660	17,319	22,073	19,804
99,850	99,900	21,674	17,331	22,087	19,816
99,900	99,950	21,688	17,344	22,101	19,829
99,950	100,000	21,702	17,356	22,115	19,841

**\$100,000
or over —
use the Tax
Computation
Worksheet
on page 87**

* This column must also be used by a qualifying widow(er)

Blank Forms

Form 1040 Department of the Treasury—Internal Revenue Service 2010		(99) IRS Use Only—Do not write or staple in this space.																										
U.S. Individual Income Tax Return																												
Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.	For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20		OMB No. 1545-0074																									
	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 14. Apt. no.		▲ Make sure the SSN(s) above and on line 6c are correct.																									
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.																											
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) <input type="checkbox"/> You <input type="checkbox"/> Spouse																												
Filing Status Check only one box.																												
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. <input type="checkbox"/> Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 16)																												
Exemptions 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> If more than four dependents, see page 17 and check here <input type="checkbox"/>				(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 17)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
(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 17)																								
				<input type="checkbox"/>																								
				<input type="checkbox"/>																								
				<input type="checkbox"/>																								
				<input type="checkbox"/>																								
d Total number of exemptions claimed <input type="text"/>																												
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 22. Enclose, but do not attach, any payment. Also, please use Form 1040-V.																												
7 Wages, salaries, tips, etc. Attach Form(s) W-2 <input type="text"/> 7 <input type="text"/> 8a Taxable interest. Attach Schedule B if required <input type="text"/> 8a <input type="text"/> b Tax-exempt interest. Do not include on line 8a <input type="text"/> 8b <input type="text"/> 9a Ordinary dividends. Attach Schedule B if required <input type="text"/> 9a <input type="text"/> b Qualified dividends (see page 22) <input type="text"/> 9b <input type="text"/> 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) <input type="text"/> 10 <input type="text"/> 11 Alimony received <input type="text"/> 11 <input type="text"/> 12 Business income or (loss). Attach Schedule C or C-EZ <input type="text"/> 12 <input type="text"/> 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 13 <input type="text"/> 14 Other gains or (losses). Attach Form 4797 <input type="text"/> 14 <input type="text"/> 15a IRA distributions <input type="text"/> 15a <input type="text"/> b Taxable amount (see page 24) 15b <input type="text"/> 16a Pensions and annuities <input type="text"/> 16a <input type="text"/> b Taxable amount (see page 25) 16b <input type="text"/> 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E <input type="text"/> 17 <input type="text"/> 18 Farm income or (loss). Attach Schedule F <input type="text"/> 18 <input type="text"/> 19 Unemployment compensation (see page 27) <input type="text"/> 19 <input type="text"/> 20a Social security benefits <input type="text"/> 20a <input type="text"/> b Taxable amount (see page 27) 20b <input type="text"/> 21 Other income. List type and amount (see page 29) <input type="text"/> 21 <input type="text"/> 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income <input type="text"/> 22 <input type="text"/>																												
Adjusted Gross Income 23 RESERVED (see page 29) <input type="text"/> 23 <input type="text"/> 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ <input type="text"/> 24 <input type="text"/> 25 Health savings account deduction. Attach Form 8889 <input type="text"/> 25 <input type="text"/> 26 Moving expenses. Attach Form 3903 <input type="text"/> 26 <input type="text"/> 27 One-half of self-employment tax. Attach Schedule SE <input type="text"/> 27 <input type="text"/> 28 Self-employed SEP, SIMPLE, and qualified plans <input type="text"/> 28 <input type="text"/> 29 Self-employed health insurance deduction (see page 30) <input type="text"/> 29 <input type="text"/> 30 Penalty on early withdrawal of savings <input type="text"/> 30 <input type="text"/> 31a Alimony paid b Recipient's SSN <input type="text"/> 31a <input type="text"/> 32 IRA deduction (see page 31) <input type="text"/> 32 <input type="text"/> 33 Student loan interest deduction (see page 34) <input type="text"/> 33 <input type="text"/> 34 RESERVED (see page 35) <input type="text"/> 34 <input type="text"/> 35 Domestic production activities deduction. Attach Form 8803 <input type="text"/> 35 <input type="text"/> 36 Add lines 23 through 31a and 32 through 35 <input type="text"/> 36 <input type="text"/> 37 Subtract line 36 from line 22. This is your adjusted gross income <input type="text"/> 37 <input type="text"/>																												
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form 1040 (2010)																												

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see page 35)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,650 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H, line 27 c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2010 estimated tax payments and amount applied from 2009 return	62	
63	Making work pay credit. Attach Schedule M	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See page 73 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
75	Amount of line 73 you want applied to your 2011 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see page 74	76	
77	Estimated tax penalty (see page 74)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
--------------------------	--------------------	---

Sign Here

Joint return? See page 15. Keep a copy for your records.

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2010 Form 1040-V



Department of the Treasury
Internal Revenue Service

Cat. No. 20975C

Form **1040-V** (2010)

▼ 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

2010

► 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.)							

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20975C

Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2010Attachment
Sequence No. **19**

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** beginning 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)

		Foreign Country or U.S. Possession			Total
		A	B	C	(Add cols. A, B, and C.)
9	Enter the name of the foreign country or U.S. possession ▶				
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 14 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				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(o) Dividends	(p) Rents and royalties	(q) Interest		
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 19 of the instructions.

Cat. No. 11440U

Form **1116** (2010)

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 pages 15 and 16 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)	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 16 of the instructions)	14		
15	Adjustments to line 14 (see pages 16 and 17 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, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	17		
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: See Instructions Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19		
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see page 19 of the instructions.				
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 19 of the instructions) ▶	21		

Part IV Summary of Credits From Separate Parts III (see page 19 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 beginning on page 15	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	29		

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.****2010**
Attachment
Sequence No. **129A**

Your name

Occupation in which you incurred expenses

Social security number

You Can 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 2010.

Caution: You can use the standard mileage rate for 2010 **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 50¢ (.50)	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 80% (.80) 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 2010, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? ☐ **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 your tax return instructions.

Cat. No. 20604Q

Form **2106-EZ** (2010)

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

1040
1040A
1040NR

2441

OMB No. 1545-0074

2010Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

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
Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.**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 2010 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 31**3****4** Enter your **earned income**. See instructions**4****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**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11****For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 11862M

Form **2441** (2010)

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2010. 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	12		
13 Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	13		
14 Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	14	()
15 Combine lines 12 through 14. See instructions	15		
16 Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s)	16		
17 Enter the smaller of line 15 or 16	17		
18 Enter your earned income . See instructions	18		
19 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 instructions. • All others, enter the amount from line 18. 	19		
20 Enter the smallest of line 17, 18, or 19	20		
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23 Subtract line 22 from line 15	23		
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. 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." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2009 expenses in 2010, see the instructions for line 9	29		
30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

Form **2441** (2010)

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2010Attachment
Sequence No. **34****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 any that apply):**a** ☐ A foreign entity**d** ☐ A foreign affiliate of a U.S. company**b** ☐ A U.S. company**e** ☐ Other (specify) ▶**c** ☐ Self**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 2010 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 2010, no matter when you performed the service.

2010 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):		
a	In a business (including farming) or profession	20a	
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):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. ▶ _____	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. ▶ _____	22f	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. ▶ _____	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2010 foreign earned income ▶	26	

Form **2555** (2010)

Part V All Taxpayers

- 27** Enter the amount from line 26 **27**
- Are you claiming the housing exclusion or housing deduction?
- ☐ **Yes.** Complete Part VI.
- ☐ **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 2010 tax year (see instructions) **31** days
- 32** Multiply \$40.11 by the number of days on line 31. If 365 is entered on line 31, enter \$14,640.00 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** \$91,500 00
- 38** • If you completed Part VI, enter the number from line 31.
• All others, enter the number of days in your qualifying period that } **38** days
fall within your 2010 tax year (see the instructions for line 31).
- 39** • If line 38 and the number of days in your 2010 tax year (usually 365) are the same, enter "1.000."
• Otherwise, divide line 38 by the number of days in your 2010 tax year and enter the result as } **39** × .
a decimal (rounded to at least three places).
- 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 2009 housing deduction because of the 2009 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 2009 (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

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

2010
Attachment
Sequence No. **34A**

Name shown on 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 \$91,500 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—
{ 2010 or
any other period of 12 months in a row starting or ending in 2010? } ☐ 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 2010 and date(s) established. ▶ _____**b** Of what country are you a citizen/national? ▶ _____

For Paperwork Reduction Act Notice, see the Form 1040 instructions.

Cat. No. 13272W

Form **2555-EZ** (2010)

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2010.

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	\$91,500	00
14	Enter the number of days in your qualifying period that fall within 2010	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	x	.
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2010 (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** (2010)

Moving Expenses

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2010
Attachment
Sequence No. **62**

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** in the instructions, 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		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

Form **3903** (2010)

Form **4137**Department of the Treasury
Internal Revenue Service (99)**Social Security and Medicare Tax
on Unreported Tip Income**

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2010Attachment
Sequence No. **24**

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 2010. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you reported to your employer(s) in 2010. Add the amounts from line 1, column (d)		3	
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		4	
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).		5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4		6	
7	Maximum amount of wages (including tips) subject to social security tax		7	106,800 00
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		8	
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.		9	
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions		10	
11	Multiply line 10 by .062 (social security tax rate)		11	
12	Multiply line 6 by .0145 (Medicare tax rate).		12	
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 54; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)		13	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12626C

Form **4137** (2010)

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2010Department 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 ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

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 or Form 1040NR—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 58, or Form 1040NR, line 56	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 58, or Form 1040NR, line 56	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2010 than is allowable or you had an amount on line 17 of your 2009 Form 5329.

9	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2010 traditional IRA distributions included in income (see instructions)	11		
12	2010 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 2010 (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, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 .	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you had an amount on line 25 of your 2009 Form 5329.

18	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2010 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 2010 (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, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 .	25		

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13329Q

Form **5329** (2010)

Nondeductible IRAs

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2010Attachment
Sequence No. **48**

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 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, 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 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 15, 2011 (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	
In 2010, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?		No	Enter the amount from line 3 on line 14. Do not complete the rest of Part I.		
		Yes	Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2011, through April 15, 2011			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, 2010, plus any outstanding rollovers. (see page 6 of the instructions)	6			
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. Do not include rollovers, 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 2010. 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 2010 and earlier years	14			
15	Taxable amount. Subtract line 12 from line 7. If more than zero, 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 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).					

Part II 2010 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 2010 (excluding any portion you recharacterized).

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 2010. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (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	

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 63966F

Form **8606** (2010)

Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs (Continued)

18	Taxable amount. Subtract line 17 from line 16.	18		
19	Amount subject to tax in 2010. Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 in 2012 (see page x of the instructions) <input type="checkbox"/> If you checked the box, enter the amount from line 18 on this line and include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. If you did not check the box, skip line 19 and go to line 20a.	19		
20a	Amount subject to tax in 2011. If you did not check the box on line 19, multiply the amount on line 18 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return	20a		
b	Amount subject to tax in 2012. Enter the amount from line 20a on line 20b. Include this amount on the applicable line of your 2012 tax return	20b		

Part III 2010 Rollovers From Qualified Retirement Plans to Roth IRAs

Complete this part if you rolled over part or all of your qualified retirement plan to a Roth IRA in 2010 (excluding recharacterizations).

21	Enter the amount you rolled over from qualified retirement plans to Roth IRAs in 2010. Do not include amounts you later recharacterized to traditional IRAs in 2010 or 2011 (see page x of the instructions)	21		
22	Enter your basis in the amount on line 21	22		
23	Taxable amount. Subtract line 22 from line 21.	23		
24	Amount subject to tax in 2010. Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 of it in 2012 (see page x of the instructions) <input type="checkbox"/> If you checked the box, enter the amount from line 23 on this line and include this amount on Form 1040, line 16b, Form 1040A, line 12b, or Form 1040NR, line 17b. If you did not check the box, skip line 24 and go to line 25a.	24		
25a	Amount subject to tax in 2011. If you did not check the box on line 24, multiply the amount on line 23 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return	25a		
b	Amount subject to tax in 2012. Enter the amount from line 25a on line 25b. Include this amount on the applicable line of your 2012 tax return	25b		

Part IV Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2010. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

26	Enter your total nonqualified distributions from a Roth IRA in 2010, including any qualified first-time homebuyer distributions (see page x of the instructions)	26		
27	Qualified first-time homebuyer distributions (see page 7 of the instructions). Do not enter more than \$10,000	27		
28	Subtract line 27 from line 26. If zero or less, enter -0- and stop here.	28		
29	Enter your basis in Roth IRA contributions (see page x of the instructions).	29		
30	Subtract line 29 from line 28. If zero or less, enter -0- and stop here. If the amount is more than zero, you may be subject to an additional tax (see page x of the instructions)	30		
31	Enter the total of lines 20a, 20b, 25a, and 25b	31		
32	Enter the smaller of line 30 or line 31	32		
33	Subtract line 32 from line 30. If zero, enter -0- and skip lines 34 and 35 and go to line 36	33		
34	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 7 of the instructions)	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Taxable amount. Add lines 32 and 35. If more than zero, also include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b	36		

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

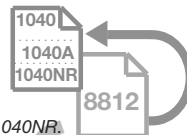
Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

Additional Child Tax CreditDepartment of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return



OMB No. 1545-0074

2010Attachment
Sequence No. **47**

Your social security number

Part I All Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**
- 4a** 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 \$3,000?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6**
- Next.** Do you have three or more qualifying children?
☐ **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.
☐ **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.

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 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.
- 9** Add lines 7 and 8 **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 64.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- **11**
- 12** Enter the **larger** of line 6 or line 11 **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** **13**

Enter this amount on
Form 1040, line 65,
Form 1040A, line 42, or
Form 1040NR, line 62.

**Information To Claim Earned Income Credit
After Disallowance**

▶ **Attach to your tax return.** ▶ **See instructions on back.**

OMB No. 1545-0074

Attachment
Sequence No. **43A**

Your social security number

- Before you begin:** ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
- ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
- ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1** Enter the year for which you are filing this form (for example, 2009) ▶
- 2** If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ▶ ☐ **Yes** ☐ **No**
- Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3** Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ▶ ☐ **Yes** ☐ **No**
- Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers With a Qualifying Child or Children

Note. **Child 1**, **Child 2**, and **Child 3** are the same children you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year shown on line 1 above.

- 4** Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a Child 1** ▶ **b Child 2** ▶ **c Child 3** ▶
- Caution.** If you entered less than **183** for any child, you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 5** If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a Child 1** ▶ **(1)** Month and day of birth (MM/DD) ▶ / **(2)** Month and day of death (MM/DD) ▶ /
- b Child 2** ▶ **(1)** Month and day of birth (MM/DD) ▶ / **(2)** Month and day of death (MM/DD) ▶ /
- c Child 3** ▶ **(1)** Month and day of birth (MM/DD) ▶ / **(2)** Month and day of death (MM/DD) ▶ /
- 6** Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a Child 1** ▶ Number and street _____
City or town, state, and ZIP code _____
- b Child 2** ▶ **If same as shown for child 1, check this box.** ▶ ☐ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____
- c Child 3** ▶ **If same as shown for child 1, check this box.** ▶ ☐ **Or if same as shown for child 2 (and this is different from address shown for child 1), check this box.** ▶ ☐ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____
- 7** Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1, child 2, or child 3 for more than half the year shown on line 1? ▶ ☐ **Yes** ☐ **No**
- If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a Other person living with child 1:** Name _____
Relationship to child 1 _____
- b Other person living with child 2:** **If same as shown for child 1, check this box.** ▶ ☐ Otherwise, enter below:
Name _____
Relationship to child 2 _____
- c Other person living with child 3:** **If same as shown for child 1, check this box.** ▶ ☐ **Or if same as shown for child 2 (and this is different from the person living with child 1), check this box.** ▶ ☐
Otherwise, enter below:
Name _____
Relationship to child 3 _____

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Part III Filers Without a Qualifying Child

8 Enter the **number of days** during the year shown on line 1 that you lived in the United States ▶

Caution. If you entered less than **183, stop.** You cannot take the EIC. See the instructions.

9 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States ▶

Caution. If you entered less than **183, stop.** You cannot take the EIC. See the instructions.

General Instructions

Purpose of Form

You must complete Form 8862 and attach it to your tax return if both of the following apply.

1. Your EIC was reduced or disallowed for any reason other than a math or clerical error for a year after 1996.
2. You now want to take the EIC and you meet all the requirements.

Exception 1. Do not file Form 8862 if either of the following applies.

- After your EIC was reduced or disallowed in an earlier year (a) you filed Form 8862 (or other documents) and your EIC was then allowed, and (b) your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

In either of these cases, you can take the EIC without filing Form 8862 if you meet all the EIC eligibility requirements.

Exception 2. Do not file Form 8862 and do not take the EIC for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.



You also must attach Schedule EIC to your return if you have a qualifying child or children. In addition to filing Form 8862 and, if required, Schedule EIC, you may be asked to provide other information before any refund claimed on your return is issued. The process of establishing your eligibility to take the EIC will delay your refund.

Additional Information

For more details on the EIC, including the definition of a qualifying child and who is eligible to take the EIC, see your tax return instructions or Pub. 596, Earned Income Credit (EIC), for the year for which you are filing Form 8862.

Specific Instructions

Need More Space for an Item?

If you do, attach a statement that is the same size as Form 8862. Number each entry on the statement to correspond with the line number on Form 8862. Put your name and social security number on the statement and attach it at the end of your return.

Lines 4 and 5

Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home.

Child born or died. If your child was born or died during the year entered on line 1 and your home was the child's home for the entire time he or she was alive during that year, replace the number entered on line 4 for that child with "365" and complete line 5.

Lines 8 and 9

Enter the number of days you lived in the United States during the year shown on line 1.

Example. You are single and are filing Form 8862 for 2009. Your home was in the United States for all of 2009. On line 8, you would enter "365."

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Include your active duty time on line 8 and your spouse's, if applicable, on line 9. See Pub. 596 for the definition of extended active duty.

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.

**Education Credits (American Opportunity and
 Lifetime Learning Credits)**
 ▶ See separate instructions to find out if you are eligible to take the credits.
 ▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074
2010
 Attachment
 Sequence No. **50**

Name(s) shown on return

Your social security number

Part I American Opportunity Credit

Caution: You **cannot** take the American opportunity credit for more than **4** 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 \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).

2 Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the
 lifetime learning credit for a different student, go to Part II; otherwise, go to Part III ▶ **2**

Part II Lifetime Learning Credit

Caution: You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in
 the same year.

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). If you have an entry on line 2, go to
 Part III; otherwise go to Part IV **6**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2010)

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2.		7	
8	Enter: \$180,000 if married filing jointly; \$90,000 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 credit	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: <ul style="list-style-type: none"> Equal to or more than line 11, enter 1.000 on line 12 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. Caution: If you were under age 24 at the end of the year and meet the conditions on page 5 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>		13	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below		14	

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13		15	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 8 of the Credit Limit Worksheet (see instructions)		16	
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	17		
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19		
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20		
21	If line 19 is: <ul style="list-style-type: none"> Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) 		21	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) <input type="checkbox"/>		22	
23	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31		23	

*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.

Form **8879**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

2010

- 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, 2010 (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 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 12a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 48; Form 1040EZ, line 13)	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, 2010, 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 2010 electronically filed income tax return. Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2010 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 2010 electronically filed income tax return. Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2010 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 2010 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 Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 32778X

Form **8879** (2010)

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.
► See instructions on back.

OMB No. 1545-0074
2010
Attachment
Sequence No. **54**

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 37 is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1993, **(b)** is claimed as a dependent on someone else's 2010 tax return, or **(c)** was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions for 2010. **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 2010 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2007 and **before** the due date (including extensions) of your 2010 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 37
- 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—				
---	\$16,750	.5	.5	.5
\$16,750	\$18,000	.5	.5	.2
\$18,000	\$25,125	.5	.5	.1
\$25,125	\$27,000	.5	.2	.1
\$27,000	\$27,750	.5	.1	.1
\$27,750	\$33,500	.5	.1	.0
\$33,500	\$36,000	.2	.1	.0
\$36,000	\$41,625	.1	.1	.0
\$41,625	\$55,500	.1	.0	.0
\$55,500	---	.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 44
- 12 **1040 filers:** Enter the total of your credits from lines 47 and 48; plus the amounts, if any, from line 7 of the Credit Limit Worksheet in the Form 8863 Instructions; from line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8396, line 9; Form 8859, line 3; and Schedule R, line 22.
- 1040A filers:** Enter the total of your credits from lines 29 and 30; plus the amounts, if any, from line 7 of the Credit Limit Worksheet in the Form 8863 Instructions; and from line 12 of the Line 11 Worksheet in Pub. 972 (see instructions).
- 1040NR filers:** Enter the total of your credits from lines 45 and 46, plus the amounts, if any, from line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8396, line 9; and Form 8859, line 3.
- 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 50; Form 1040A, line 32; or Form 1040NR, line 47

*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.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D

Form **8880** (2010)

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2010Attachment
Sequence No. **07**

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 income taxes	5		
	6 Real estate taxes (see page A-3)	6		
	7 New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009)	7		
	8 Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8	9		
Interest You Paid (See page A-4.)	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-4 and show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deduction may be limited (see page A-4).	12 Points not reported to you on Form 1098. See page A-4 for special rules	12		
	13 Mortgage insurance premiums (see page A-4)	13		
	14 Investment interest. Attach Form 4952 if required. (See page A-5.)	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-6.	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-6	16		
	17 Other than by cash or check. If any gift of \$250 or more, see page A-6. 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-7.)	20		
Job Expenses and Certain Miscellaneous Deductions (See page A-7.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-7.) ▶	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-8. List type and amount ▶	28		
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	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. 17145C

Schedule A (Form 1040) 2010

**Worksheet
for Line 7—
New motor
vehicle
taxes**

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7 on page A-3.

Use this worksheet to figure the amount to enter on line 7.

(Attach to Form 1040.)

1	Enter the state and local sales and excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see page A-3).			
2	Enter the purchase price (before taxes) of the new motor vehicle(s)			
3	Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see page A-3).			
4	Enter the amount from Form 1040, line 38			
5	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico			
6	Add lines 4 and 5			
7	Enter \$125,000 (\$250,000 if married filing jointly)			
8	Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6			
9	Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000			
10	Multiply line 3 by line 9			
11	Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7.			

Schedule A (Form 1040) 2010

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2010Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-9, 10, & 11**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.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2010? If "No," see page C-3 for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2010, check here ☐ ☐**Part I Income****1** Gross receipts or sales. **Caution.** See page C-4 and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.

1

2 Returns and allowances

2

3 Subtract line 2 from line 1

3

4 Cost of goods sold (from line 42 on page 2)

4

5 **Gross profit.** Subtract line 4 from line 3

5

6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)

6

7 **Gross income.** Add lines 5 and 6

7

Part II Expenses. Enter expenses for business use of your home **only** on line 30.**8** Advertising

8

9 Car and truck expenses (see page C-4)

9

10 Commissions and fees

10

11 Contract labor (see page C-4)

11

12 Depletion

12

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)

13

14 Employee benefit programs (other than on line 19)

14

15 Insurance (other than health)

15

16 Interest:**a** Mortgage (paid to banks, etc.)

16a

b Other

16b

17 Legal and professional services

17

18 Office expense

18

19 Pension and profit-sharing plans

19

20 Rent or lease (see page C-6):**a** Vehicles, machinery, and equipment

20a

b Other business property

20b

21 Repairs and maintenance

21

22 Supplies (not included in Part III)

22

23 Taxes and licenses

23

24 Travel, meals, and entertainment:**a** Travel

24a

b Deductible meals and entertainment (see page C-6)

24b

25 Utilities

25

26 Wages (less employment credits)

26

27 Other expenses (from line 48 on page 2)

27

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27

28

29 Tentative profit or (loss). Subtract line 28 from line 7

29

30 Expenses for business use of your home. Attach **Form 8829**

30

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

31

32 If you have a loss, check the box that describes your investment in this activity (see page C-7).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2010

Part III	Cost of Goods Sold (see page C-8)
-----------------	--

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on page 1, line 27

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name of proprietor

Net Profit From Business
(Sole Proprietorship)

► **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

2010
Attachment
Sequence No. **09A**

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, qualified joint venture, 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-5 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 business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

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. See the instructions for Schedule C, line 1, on page C-4 and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

... ► ☐

1

2 Total expenses (see page 2). 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**. (If you checked the box on line 1, **do not** report the amount from line 3 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 2010, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see page 2) **c** Other

6 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

7 Do you (or your spouse) have another vehicle available for personal use? ☐ **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 your tax return instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2010

**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

2010
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-7 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					
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					
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					()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					

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-7 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					
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					
13 Capital gain distributions. See page D-2 of the instructions					
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					()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2010

Part III Summary**16** Combine lines 7 and 15 and enter the result **16**

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **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?

- ☐ **Yes.** Go to line 18.
- ☐ **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?

- ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.
- ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. 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:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).
- ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Schedule D (Form 1040) 2010

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.)

OMB No. 1545-0074

2010Attachment
Sequence No. **13**

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

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 address 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: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)		Yes	No
A		A			
B		B			
C		C			
Income:		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-5)	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-5)	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				

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2010

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? If you answered "Yes," see page E-7 before completing this section.					<input type="checkbox"/> Yes <input type="checkbox"/> No
28	(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	
A			<input type="checkbox"/>		<input type="checkbox"/>	
B			<input type="checkbox"/>		<input type="checkbox"/>	
C			<input type="checkbox"/>		<input type="checkbox"/>	
D			<input type="checkbox"/>		<input type="checkbox"/>	
Passive Income and Loss			Nonpassive Income and Loss			
	(f) Passive loss allowed (attach Form 8582 if required)	(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	
A						
B						
C						
D						
29a	Totals					
b	Totals					
30	Add columns (g) and (j) of line 29a					30
31	Add columns (f), (h), and (i) of line 29b					31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below					32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1
A		
B		
34a	Totals	
b	Totals	
35	Add columns (d) and (f) of line 34a	
36	Add columns (c) and (e) of line 34b	
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	

Schedule E (Form 1040) 2010

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit**Qualifying Child Information**Complete and attach to Form 1040A or 1040
only if you have a qualifying child.1040A
1040

EIC

OMB No. 1545-0074

2010Attachment
Sequence No. **43**

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a 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.



- 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.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.						
2 Child's SSN The child must have an SSN as defined on page 45 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2010. If your child was born and died in 2010 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
3 Child's year of birth	Year _____ <i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	
b Was the child permanently and totally disabled during any part of 2010?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	
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 2010 • If the child lived with you for more than half of 2010 but less than 7 months, enter "7." • If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2010

SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

► **Attach to Form 1040A or 1040.**

► **See instructions on back.**

OMB No. 1545-0074

2010
Attachment
Sequence No. **57**

Name(s) shown on return

Your social security number



File this form *only* if you are increasing your standard deduction by a net disaster loss from 2008 or 2009 or new motor vehicle taxes paid for certain vehicles purchased in 2009 and the amount on Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly).

Form 1040 Filers Only: It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

1 Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,400	1		
2 Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> Yes. Go to line 3.			
3 Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total } <input type="checkbox"/> No. Enter \$950	3		
4 Enter the smaller of line 1 or line 3		4	
5 Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-		5	
6 Form 1040 filers only, enter any net disaster loss you incurred in 2008 or 2009 from Form 4684, line 17 (see instructions)		6	
7 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)? <input type="checkbox"/> No. Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18	7		
8 Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions)	8		
9 Is the amount on line 8 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 7. <input type="checkbox"/> Yes. Figure the portion of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	9		
10 Enter the amount from Form 1040, line 38, or Form 1040A, line 22	10		
11 Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	11		
12 Add lines 10 and 11	12		
13 Enter \$125,000 (\$250,000 if married filing jointly)	13		
14 Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> No. Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> Yes. Subtract line 13 from line 12	14		
15 Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	15		
16 Multiply line 9 by line 15	16		
17 Subtract line 16 from line 9		17	
18 Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.		18	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 49875F

Schedule L (Form 1040A or 1040) 2010

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

► **Attach to Form 1040A or 1040.**

► **See separate instructions.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

Name(s) shown on return

Your social security number



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
- ☐ **No.** Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a
(see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5**

6 Enter \$75,000 (\$150,000 if married filing jointly) **6**

7 Is the amount on line 5 more than the amount on line 6?

- ☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
- ☐ **Yes.** Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- ☐ **No.** Enter -0- on line 10 and go to line 11.
- ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) **10**

11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 **11**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 52903Q

Schedule M (Form 1040A or 1040) 2010

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2010

Attachment
Sequence No. **17**

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule SE (Form 1040).**

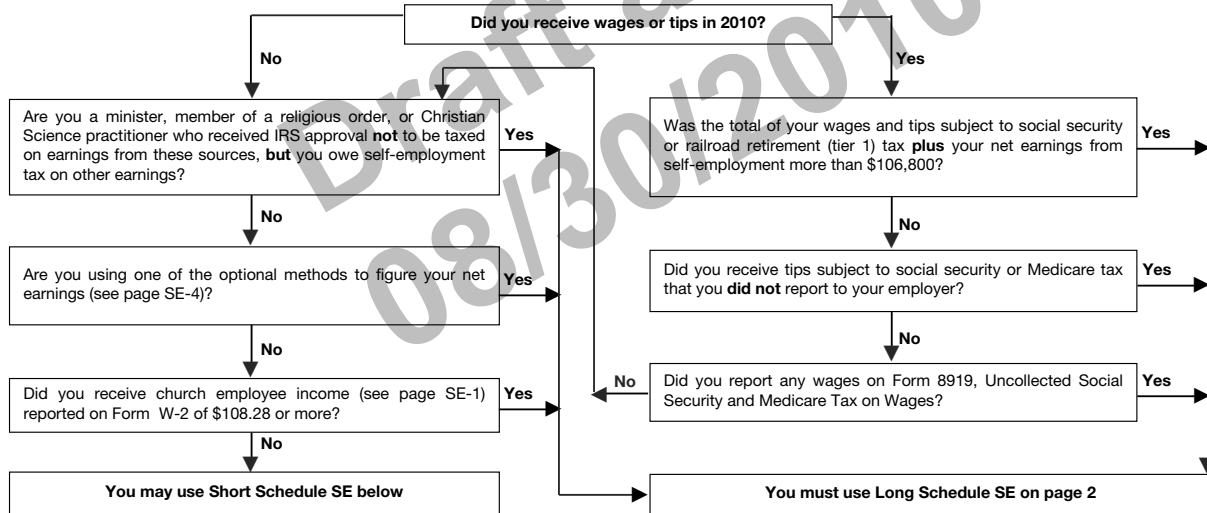
Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

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*, on page SE-1.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b ()
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 types of income to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶ Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	4		
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56 , or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56 , or Form 1040NR, line 54	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	6		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2010

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**, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

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	►	<input type="checkbox"/>
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b ()
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 types of income 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 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-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	
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 2010	7	106,800 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 \$106,800 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	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 56 , or Form 1040NR, line 54	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	13	

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14	Maximum income for optional methods	14	4,480 00
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,480. 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 \$4,851 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 (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From 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 J1.⁴ From 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.

Worksheet **A**—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 3, on page 50. Otherwise, use Worksheet B that begins on page 53.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 50.

1

2. Look up the amount on line 1 above in the EIC Table on pages 55–71 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” on the dotted line next to line 64a.

3. Enter the amount from Form 1040, line 38.

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 \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$16,450 (\$21,500 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 55–71 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.

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5

Part 3

Your Earned Income Credit

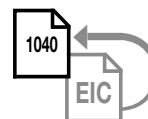
6. This is your earned income credit.

6

Enter this amount on Form 1040, line 64a.

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 50 to find out if you must file Form 8862 to take the credit for 2010.

Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records



Use this worksheet if you answered “Yes” to Step 5, question 3, on page 50.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.

1a	
----	--

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.

+	1b	
---	----	--

c. Combine lines 1a and 1b.

=	1c	
---	----	--

d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.

–	1d	
---	----	--

e. Subtract line 1d from 1c.

=	1e	
---	----	--

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.

2a	
----	--

b. Enter any 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*.

+	2b	
---	----	--

c. Combine lines 2a and 2b.

=	2c	
---	----	--

**Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.

3	
---	--

Part 4

All Filers Using Worksheet B


Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 50.

4a	
----	--

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**


4b	
----	--

If line 4b is zero or less,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

5. If you have:

- 3 or more qualifying children, is line 4b less than \$43,352 (\$48,362 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$40,363 (\$45,373 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$35,535 (\$40,545 if married filing jointly)?
- No qualifying children, is line 4b less than \$13,460 (\$18,470 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).

☐ **No.**  You cannot take the credit. Enter “No” on the dotted line next to line 64a.


**Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b, on page 53.

6	
----------	--

7. Look up the amount on line 6 above in the EIC Table on pages 55–71 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.

7	
----------	--

If line 7 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

8	
----------	--

9. Are the amounts on lines 8 and 6 the same?

- ☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.
☐ **No.** Go to line 10.

Part 6**Filers Who Answered “No” on Line 9**

10. If you have:

- No qualifying children, is the amount on line 8 less than \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$16,450 (\$21,500 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 55–71 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. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

10	
-----------	--

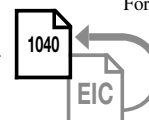
Part 7**Your Earned Income Credit**

11. **This is your earned income credit.**

11	
-----------	--

Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040, line 64a.



If your EIC for a year after 1996 was reduced or disallowed, see page 50 to find out if you must file Form 8862 to take the credit for 2010.

Line 51—Child Tax Credit

Three Steps To Take the Child Tax Credit!


- Step 1.** Make sure you have a qualifying child for the child tax credit. Follow Steps 1 through 3 in the instructions for line 6c on page 15.
- Step 2.** Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
- Step 3.** Answer the questions on this page to see if you can use the worksheet on pages 41 and 42 to figure your credit or if you must use Pub. 972.


Question

Who Must Use Pub. 972

1. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- District of Columbia first-time homebuyer credit, Form 8859.
- Retirement savings contributions credit, Form 8880.
- Education credits, Form 8863.
- Alternative motor vehicle credit, Form 8910, Part III.
- Plug-in electric vehicle credit, Form 8834, Part I.
- Plug-in electric drive motor vehicle credit, Form 8936, Part III.
- Residential energy efficient property credit, Form 5695, Part II.


☐ **Yes.** 

☐ **No.** Continue 

You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

2. Are you excluding income from Puerto Rico or are you filing any of the following forms?

- Form 2555 or 2555-EZ (relating to foreign earned income).
- Form 4563 (exclusion of income for residents of American Samoa).

☐ **Yes.** 

You must use Pub. 972 to figure your credit.

☐ **No.** Use the worksheet on pages 41 and 42 to figure your credit.

Child Tax Credit Worksheet—Line 51

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2010, and meet all the conditions in Steps 1 through 3 on page 15.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 on page 40. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1

2. Enter the amount from Form 1040, line 38.

2

3. Enter the amount shown below for your filing status.

• Married filing jointly — \$110,000

• Single, head of household, or
qualifying widow(er) — \$75,000

• Married filing separately — \$55,000

3

4. Is the amount on line 2 more than the amount on line 3?

☐ **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.

☐ **Yes.** Subtract line 3 from line 2.

If the result is not a multiple of \$1,000,
increase it to the next multiple of \$1,000.
For example, increase \$425 to \$1,000,
increase \$1,025 to \$2,000, etc.

4

5. Multiply the amount on line 4 by 5% (.05). Enter the result.

5

6. Is the amount on line 1 more than the amount on line 5?

☐ **No.**

You cannot take the child tax credit on Form 1040,
line 51. You also cannot take the additional child
tax credit on Form 1040, line 65. Complete the rest
of your Form 1040.

☐ **Yes.** Subtract line 5 from line 1. Enter the result.
Go to Part 2 on the next page.

6



Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Form 5695, Part I or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46.

7	
---	--

8. Add any amounts from:

Form 1040, line 47 _____

Form 1040, line 48 + _____

Form 5695, line 11 + _____

Schedule R, line 22 + _____

8	
---	--

Enter the total.

9. Are the amounts on lines 7 and 8 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 8 from line 7.

9	
---	--

10. Is the amount on line 6 more than the amount on line 9?

☐ **Yes.**

Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

☐ **No.**

Enter the amount from line 6.

This is your child tax credit.

10	
----	--

Enter this amount on Form 1040, line 51.



You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Form 8812 to figure any additional child tax credit.





If Form 1040, line 43, is zero, do not complete this worksheet.

- | | | |
|---|----|--|
| 1. Enter the amount from Form 1040, line 43 | 1. | |
| 2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 | 2. | |
| 3. Add lines 1 and 2 | 3. | |
| 4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 on page 35 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line) | 4. | |
| 5. Tax on the amount on line 2. If the amount on line 2 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2 is \$100,000 or more, use the Tax Computation Worksheet | 5. | |
| 6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 | 6. | |

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

- 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.*
- 2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.*
- 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.*
- 4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).*

IRA Deduction Worksheet—Line 32

Keep for Your Records




If you were age 70½ or older at the end of 2010, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2010. If you are married filing jointly and only one spouse was under age 70½ at the end of 2010, complete this worksheet only for that spouse.

- Before you begin:**
- ✓ Be sure you have read the list on page 29. You may not be eligible to use this worksheet.
 - ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
 - ✓ If you are married filing separately and you lived apart from your spouse for all of 2010, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see page 29)?	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 the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,000, if under age 50 at the end of 2010. • \$6,000, if age 50 or older but under age 70½ at the end of 2010. <p>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 2010, enter \$66,000 • Qualifying widow(er), enter \$109,000 • Married filing jointly, enter \$109,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$177,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2010, enter \$10,000 	2a. <input style="width: 100px;" type="text"/>	2b. <input style="width: 100px;" type="text"/>
3. Enter the amount from Form 1040, line 22	3. <input style="width: 100px;" 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 style="width: 100px;" type="text"/>	
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. <input style="width: 100px;" type="text"/>	5b. <input style="width: 100px;" type="text"/>
6. Is the amount on line 5 less than the amount on line 2?		
<input type="checkbox"/> No. STOP 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 the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2010. ii. \$6,000, if age 50 or older but under age 70½ at the end of 2010. <p>Otherwise, go to line 7.</p> • 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 the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2010. ii. \$6,000 if age 50 or older but under age 70½ at the end of 2010. <p>Otherwise, go to line 7.</p> 	6a. <input style="width: 100px;" type="text"/>	6b. <input style="width: 100px;" type="text"/>

IRA Deduction Worksheet—Continued from page 30

	Your IRA	Spouse's IRA
<p>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.</p> <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2010) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2010). 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 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2010) 	7a. <input type="text"/>	7b. <input type="text"/>
<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 29 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 	8. <input type="text"/>	
<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>	9. <input type="text"/>	
10. Add lines 8 and 9	10. <input type="text"/>	
<p> CAUTION If married filing jointly and line 10 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2010; \$12,000 if both spouses are age 50 or older at the end of 2010), stop here and see Pub. 590 to figure your IRA deduction.</p>		
11. Enter traditional IRA contributions made, or that will be made by April 18, 2011, for 2010 to your IRA on line 11a and to your spouse's IRA on line 11b	11a. <input type="text"/>	11b. <input type="text"/>
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)	12a. <input type="text"/>	12b. <input type="text"/>

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



- Before you begin:** ✓ See the instructions for line 44 on page 35 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. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 36 **1.**
2. Enter the amount from Form 1040, line 9b* **2.**
3. Are you filing Schedule D?*
- ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0- } **3.**
- ☐ **No.** Enter the amount from Form 1040, line 13 } **4.**
4. Add lines 2 and 3 **4.**
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- **5.**
6. Subtract line 5 from line 4. If zero or less, enter -0- **6.**
7. Subtract line 6 from line 1. If zero or less, enter -0- **7.**
8. Enter:
- \$34,000 if single or married filing separately,
- \$68,000 if married filing jointly or qualifying widow(er), } **8.**
- \$45,550 if head of household. }
9. Enter the smaller of line 1 or line 8 **9.**
10. Enter the smaller of line 7 or line 9 **10.**
11. Subtract line 10 from line 9. This amount is taxed at 0% **11.**
12. Enter the smaller of line 1 or line 6 **12.**
13. Enter the amount from line 11 **13.**
14. Subtract line 13 from line 12 **14.**
15. Multiply line 14 by 15% (.15) **15.**
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet **16.**
17. Add lines 15 and 16 **17.**
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet **18.**
19. **Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 36 **19.**

*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 36 before completing this line.

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records



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 2010 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2010. Also, enter this amount on Form 1040, line 16a **1.**
2. Enter your cost in the plan at the annuity starting date **2.**
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.
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 **3.**
4. Divide line 2 by the number on line 3 **4.**
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 **5.**
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 **6.**
7. Subtract line 6 from line 2 **7.**
8. Enter the **smaller** of line 5 or line 7 **8.**
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. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* on page 23 before entering an amount on line 16b **9.**
10. Was your annuity starting date before 1987?
☐ **Yes.** Leave line 10 blank.
☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2010. You will need this number when you fill out this worksheet next year **10.**

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 23) was . . .	AND your annuity starting date 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 23) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
 - ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
 - ✓ If you are married filing separately and you lived apart from your spouse for all of 2010, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
 - ✓ Be sure you have read the **Exception** on page 25 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099**. Also, enter this amount on Form 1040, line 20a **1.**
2. Enter one-half of line 1 **2.**
3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 **3.**
4. Enter the amount, if any, from Form 1040, line 8b **4.**
5. Combine lines 2, 3, and 4 **5.**
6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 **6.**
7. Is the amount on line 6 less than the amount on line 5?
 - ☐ **No.** None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.
 - ☐ **Yes.** Subtract line 6 from line 5 **7.**
8. If you are:
 - Married filing jointly, enter \$32,000
 - Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2010, enter \$25,000
 - Married filing separately and you lived with your spouse at any time in 2010, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17
 } **8.**
9. Is the amount on line 8 less than the amount on line 7?
 - ☐ **No.** None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you **lived apart** from your spouse for all of 2010, be sure you entered "D" to the right of the word "benefits" on line 20a.
 - ☐ **Yes.** Subtract line 8 from line 7 **9.**
10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2010 . . **10.**
11. Subtract line 10 from line 9. If zero or less, enter -0- **11.**
12. Enter the **smaller** of line 9 or line 10 **12.**
13. Enter one-half of line 12 **13.**
14. Enter the **smaller** of line 2 or line 13 **14.**
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- **15.**
16. Add lines 14 and 15 **16.**
17. Multiply line 1 by 85% (.85) **17.**
18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b **18.**



TIP If any of your benefits are taxable for 2010 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

Standard Deduction Worksheet—Line 40

Keep for Your Records



Complete this worksheet only if *Exception 1* on page 33 applies to you. Do not complete this worksheet if you checked the box on line 39b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction (see *Exception 2* on page 33).

1. Enter the amount shown below for your filing status.
 - Single or married filing separately—\$5,700
 - Married filing jointly or Qualifying widow(er)—\$11,400
 - Head of household—\$8,400
 } 1.
2. Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?
 - ☐ **No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5.
 - ☐ **Yes.** Go to line 3.
3. Is your **earned income*** more than \$650?
 - ☐ **Yes.** Add \$300 to your earned income. Enter the total
 - ☐ **No.** Enter \$950
 } 3.
4. Enter the **smaller** of line 1 or line 3. 4.
5. If born before January 2, 1946, or blind, multiply the number on Form 1040, line 39a, by \$1,100 (\$1,400 if single or head of household). Otherwise, enter -0- 5.
6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40 6.

**Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

STUDENT NOTES

2009 Comprehensive Problems and Practice Exercise Answers

On the following pages are the 2009 answers to the Comprehensive Problems and Practice Exercises.

This publication goes to print before TaxWise 2010 (TW10) is released and tax law changes have been finalized. Therefore, the answers for 2010 will be available in late November 2010 on irs.gov, key word "Community Network."

Training Problems and Exercise Answers for 2009 Pub 4491-W

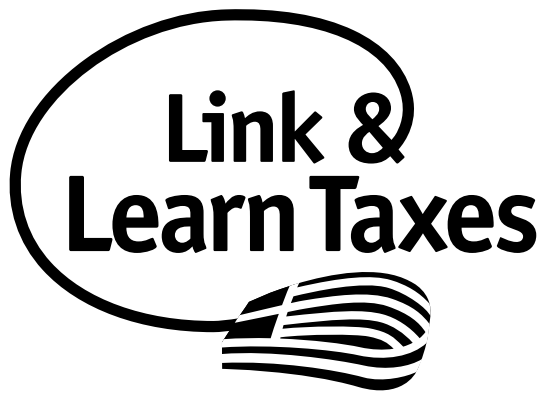
2009 Line #	Basic and Intermediate	Hudson	Parks	Cunningham	Clark	Bennett	Washington	Carlton	Moore	Webster	Taylor	Graham
Line 7	Wages	7914	30612	39865	67838	23133	29231	15214	12651	18310	12520	35020
Line 8 a/b	Interest	21		539	217	466	268	837	335 / 900	1016		268
Line 9 a/b	Dividend				187			159 / 109				592 / 135
Line 10	State Tax Refund computation									475		
Line 11	Alimony Received											
Line 12	C-EZ scratchpad EXP										4444	4207
Line 13	Capital Gains										1296	1688
Line 15	1099-Rs - IRA											10000 / -0-
Line 16	1099-Rs - Pension							15468 / 13468	15858 / 14750			13680 / 7240
Line 19	Unemployment					9386			335			1150
Line 20a/ b	Social Security		8250 / 4751									11800 / 9710
Line 21	Other income					1600			875			950
Line 22	TOTAL INCOME	7935	35363	40404	68242	34585	29499	29678	28946	19801	16964	59137
Line 27	1/2 self employment tax										314	298
Line 30	penalty early w/d of savings					46	18					47
Line 31	Alimony paid											1800
Line 32	IRA contribution											4500
Line 33	Student Loan Interest								439			800
Line 35	Jury duty pay to employer											200
Line 37	AGI	7935	35363	40404	68242	34539	29481	29678	28507	19801	16650	51492
2009	AGI	Hudson	Parks	Cunningham	Clark	Bennett	Wash.	Carlton	Moore	Webster	Taylor	Graham
Line 40	Standard/ Itemized Deductions	5700	8350	5700	11400	11400	8850	8350	11400	10203	5700	12869
	medical									1888		1663
	Taxes you paid									3290		2541
	interest									3075		4565
	gifts to charity									1950		3550
	job expenses etc											550
	other misc											18250
line 42	exemptions	0	14600	7300	10950	18250	7300	10950	14600	3650	3650	18250
Line 43	Taxable income	2235	12413	27404	45892	4889	13331	10378	2507	5948	7300	20373
Line 44	Tax	224	1266	3696	6046	488	1401	1028	251	593	733	2199
Line 47	Foreign Tax Credit							8				
Line 48	Child & Dependent Care					275	547			336		300
Line 49	Education Credit - Form 8863						300	1020	251			1620
Line 50	Retirement Savings Credit					106	116					279
Line 51	Child Tax Credit		1266		1000	107	438					
Line 52	Other									257		
Line 54	Total credits	0	1266		1000	488	1401	1028	251	593	0	2199
Line 56	Self Employment Tax										628	595
Line 57	SS/MC from Form 4137											
Line 58	Additional Tax on IRA											
Line 59	Advanced EIC / Uncoll. taxes					1200	900					
Line 60	Total tax	224	0	3696	5046	1200	900	0	0	0	1361	595
Line 61	Federal Tax withheld	199	836	8014	5129	4841	2489	3987	4096	2491	2072	3605
Line 62	Estimated Tax Payments											
Line 63	Making Work Pay - Sch M		150	400	800	800	400	400	400	400	400	550
Line 64	EIC		1036			2897	957	2236	3107	2499		
Line 65	Additional CTC		734			893	562	1000	1448			1000
Line 66	Refundable from Form 8863							1000	1000			1000
Line 67	First-time homebuyer							8000				
Line 70	Misc. credits											
Line 71	Total payments	199	2756	8414	5929	9431	4408	16623	10051	5390	2472	6155
Line 72	Overpaid		2756	4718	883	8231	3508	16623	10051	5390	1111	5560
Line 73	Refund		2756	4718	883	8231	3508	16623	10051	5390	1111	5560
Line 74	Apply to 2009											
Line 75	Owe	25										
Line 76	Penalty											
	To Bonds					3500						
	To checking					4731						
	Owe \$12 on Amended											

2009 Line #	Advanced	B a y l o r	A u s t i n	F l e m i n g	S t e r l i n g	K e n t
Line 7	Wages		22876	22530		41951
Line 8 a/b	Interest			417 / 418	1990	4225 / 1649
Line 9 a/b	Dividend	1565 / 875	124 / 124		163 / 106	232 / 232
Line 10	State Tax Refund computation					300
Line 11	Alimony Received			2400		
Line 12	C-EZ Expenses			7249		2371
Line 13	Capital Gains	737	68		11858	-3000
Line 15	1099-Rs - IRA		838	5000		12593 / 838
Line 16	1099-Rs - Pension	37142	9397 / 8686		30418 / 30191	19825 / 19490
Line 17	Rent, royalty					1050
Line 19	Unemployment					150
Line 20a/ b	Social Security	16068 / 9976	7368 / 5619		15972 / 12960	13682 / 11630
Line 21	Other income	1200				1200
Line 22	TOTAL INCOME	50620	38211	37596	57162	80437
line 27	1/2 self employment tax			512		168
line 30	penalty early withdrawal of savings					46
Line 31	Alimony paid					3600
Line 32	IRA contribution					6000
Line 33	Student Loan Interest					268
Line 35	Jury duty pay you gave employer					
Line 37	AGI	50620	38211	37084	57162	70355
2009 Line #		B a y l o r	A u s t i n	F l e m i n g	S t e r l i n g	K e n t
Line 38	AGI	50620	38211	37084	57162	70355
Line 40	Standard/ Itemized Deductions	16495	7022	8350	13600	15044
	medical	10489				4005
	Taxes you paid	1241	2490			4160
	interest	2164	2832			3164
	gifts to charity	1401	1700			2475
	job expenses etc					
	other misc	1200				1200
line 42	exemptions	10950	3650	7300	10950	18250
Line 43	Taxable income	23175	27539	21434	32612	37101
Line 46	Tax	2401	3681	2616	2259	4696
Line 47	Foreign Tax Credit				13	4
Line 48	Child & Dependent Care			412		220
Line 49	Education Credit - Form 8863					1452
Line 50	Retirement Savings Credit					
Line 51	Child Tax Credit	1000		1000		1000
Line 52	Other credits					1500
Line 54	Total credits	1000		1412	13	4176
Line 56	Self Employment Tax			1024		336
Line 57	SS/MC from 4137					
Line 58	Additional tax on IRAs			500		
Line 59	Additional taxes inc. Advance EIC			1000		
Line 60	Total tax	1401	3681	3728	2246	856
Line 61	Federal Tax withheld	2380	5011	2254	3444	5444
Line 62	Estimated Tax Payments					400
Line 63	Making Work Pay (Sch M)		150	400		550
Line 64	EIC			678		
Line 65	Additional Child Tax Credit					
Line 66	Refundable Education Credit from 8863					925
Line 67	First-Time Homeowner Credit		4000			
Line 71	Total payments	2380	9161	3332	3444	7319
Line 72	Overpaid	979	5480		1198	6463
Line 73	Refund	979	2640		1198	3232
	Apply to 2010		2640			3231
	Bonds		200			
Line 75	Owe			396		

2009 Line #	Advanced Supplemental	C l a r k	C l a r k	C l a r k	C l a r k	C l a r k	C l a r k
		Supp 3-1	Supp 3-2	Supp 3-3	Supp 3-4	Supp 3-5	Supp 3-6
Line 7	Wages	67838	67838	67838	37838	37838	37838
Line 8 a/b	Interest	404	404	404	404	404	404
Line 9 a/b	Dividend						
Line 10	State Tax Refund computation						
Line 11	Alimony Received						
Line 12	C-EZ	5090	5090	5090	5090	5090	5090
	Expenses	1797	1797	1797	1797	1797	1797
Line 13	Capital Gains		1970	1970	1970	1970	1970
Line 15	1099-Rs - IRA				10000	10000	10000
Line 16	1099-Rs - Pension						
Line 17	Rent, royalty						
Line 19	Unemployment						
Line 20a/ b	Social Security						
Line 21	Other income						
Line 22	TOTAL INCOME	73332	75302	75302	85302	85302	85302
Line 26	Moving Expenses						
line 27	1/2 self employment tax	360	360	360	360	360	360
line 30	penalty early withdrawal of savings						
Line 31a	Alimony paid					4200	4200
Line 32	IRA contribution					2000	2000
Line 33	Student Loan Interest					317	317
Line 35	Jury duty pay you gave employer						
Line 37	AGI	72972	74942	74942	84942	78425	78425
2009 Line #		C l a r k	C l a r k	C l a r k	C l a r k	C l a r k	C l a r k
Line 38	AGI	72972	74942	74942	84942	78425	78425
Line 40	Standard/ Itemized Deductions	11400	11400	11400	11400	11400	11400
	medical						
	Taxes you paid						
	interest						
	gifts to charity						
	job expenses etc						
	other misc						
line 42	exemptions	10950	10950	10950	10950	10950	10950
Line 43	Taxable income	50622	52592	52592	62592	56075	56075
Line 44	Tax	6759	6759	6759	8259	7284	7284
Line 47	Foreign Tax Credit						
Line 48	Child & Dependent Care						359
Line 49	Education Credit - Form 8863						
Line 50	Retirement Savings Credit						
Line 51	Child Tax Credit	1000	1000	1000	1000	1000	1000
Line 52	Miscellaneous credits						
Line 54	Total credits	1000	1000	1000	1000	1000	1359
Line 56	Self Employment Tax	719	719	719	719	719	719
Line 57	SS/MC from 4137						
Line 58	Additional tax on IRAs				1000	1000	1000
Line 59	Additional taxes inc. Advance EIC						
Line 60	Total tax	6478	6478	6478	8978	8003	7644
Line 61	Federal Tax withheld	5129	5129	5129	6129	6129	6129
Line 62	Estimated Tax Payments						
Line 63	Making Work Pay (Sch M)	800	800	800	800	800	800
Line 64	EIC						
Line 65	Additional CTC						
Line 66	Refundable education credit						
Line 67	First-time homebuyer credit						
Line 71	Total payments	5929	5929	5929	6929	6929	6929
Line 72	Overpaid						
Line 73	Refund						
Line 74	Apply to 2009						
Line 75	Owe	549	549	549	2082	1083	715
Line 76	Penalty				33	9	

2009 Line #	Military and International	R a n g e r	N e w b e r r y	K i n g	W e b b e r	H o w a r d	e n v i l l e	H o l i m e s
Line 7	Wages		33,741	23,224	41,233	59,404	70,000	34,080
Line 8 a/b	Interest	22					1,650	
Line 9 a/b	Dividend							
Line 10	State Tax Refund computation							
Line 11	Alimony Received							
Line 12	C-EZ	9,700						
Line 13	Expenses							
Line 15	Capital Gains							
Line 16	1099-Rs - IRA							
Line 17	1099-Rs - Pension							
Line 19	Rent, royalty				(1505)			
Line 20a/ b	Unemployment							
Line 21	Social Security Other income					-24,000		
Line 22	TOTAL INCOME	9,722	33,741	23,224	39,728	35,404	71,650	34,080
Line 24	Business Expenses of Reservists				1,675			
Line 26	Moving Expenses				240			
Line 27	1/2 self employment tax	686						
Line 30	penalty early withdrawal of savings							
Line 31	Alimony paid							
Line 32	IRA contribution							
Line 33	Student Loan Interest							
Line 35	Jury duty pay you gave employer							
Line 37	AGI	9,036	33,741	23,224	37,813	35,404	71,650	34,080
2009 Line #		R a n g e r	N e w b e r r y	K i n g	W e b b e r	H o w a r d	e n v i l l e	H o l i m e s
Line 38	AGI	9,036	33,741	23,224	37,813	35,404	71,650	34,080
Line 40	Standard/ Itemized Deductions	11,400	11,400	11,400	14,823	11,400	11,400	11,400
	medical							
	Taxes you paid				5,913			
	interest				2,610			
	gifts to charity				6,300			
	job expenses etc							
	other misc							
line 42	exemptions	14,600	18,250	10,950	18,250	7,300	7,300	10,950
Line 43	Taxable income		4,091	874	4,740	16,704	52,950	11,730
Line 46	Tax		408	86	473	2,505		1,755
Line 47	Foreign Tax Credit						2,100	
Line 48	Child & Dependent Care		375					
Line 49	Education Credit - Form	8863			473		200	
Line 50	Retirement Savings Credit		33					179
Line 51	Child Tax Credit			86				1,000
Line 52	Other credits							
Line 54	Total credits		408	86	473		2,300	1,179
Line 56	Self Employment Tax	1,371						
Line 57	SS/MC from	4137						
Line 58	Additional tax on IRAs							
Line 59	Additional taxes inc. Advance EIC							
Line 60	Total tax	1,371				2,505	4,811	576
Line 61	Federal Tax withheld		4,398	1548	718	4,248	10,000	2,424
Line 62	Estimated Tax Payments							
Line 63	Making Work Pay (Sch M)	800	800	800	800	800	800	800
Line 64	EIC	3,610	2,437		1,486			
Line 65	Additional Child Tax Credit	2,000	3,000	914	3,000			
Line 66	Refundable Education Credit from	8863						
Line 67	First-Time Homeowner Credit							
Line 71	Total payments	6,410	10,635	3,262	6,004	5,048	10,800	3,224
Line 72	Overpaid	5,039	10,635	3,262	6,004	2,543	5,989	2,648
Line 73	Refund	5,039	10,635	3,262	6,004	2,543	5,989	2,648
	Apply to 2010							
	Bonds							
Line 75	Owe							

STUDENT NOTES



What Does Link & Learn Taxes Offer?

Electronic Software Practice Lab

- Experience using return preparation software available from the IRS
- Prepare the exercises and problems online
- Prepare tax returns based on the test scenarios online

Online Testing

- Stand alone online test and certification
- Bookmark feature means you don't have to complete test in one session
 - if interrupted, you can return to same place and complete it
- Online tests can be taken two times
 - each test will be different
- Volunteer Agreement with certification results

Different Courses

- Basic
- Intermediate
- Advanced
- Military
- International
- Puerto Rico
- Foreign Students

Immediate Feedback

- Interactive topic activities that allow you to complete Worksheets, Forms, and Returns
- Immediate feedback – Tells you why you were correct or why your answer was incorrect

Information On

- Latest tax law
- Interview tips
- Preparing accurate returns using:
 - Intake & Interview Sheet
 - Volunteer Resource Guide
 - Quality Review

Easy to Use

- Lessons divided into short topics
- Case scenarios
- Interviews with audio dialog
- Cues to tell you where you are in the course
- Easy to read
- Graphics to reinforce key information
- Links to:
 - Publications and Forms
 - Tax & EITC tables
 - Glossary

www.irs.gov

Your online resource for volunteer and taxpayer assistance

The Volunteer Resource Center

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

Tax Information for Individuals

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- The American Recovery and Reinvestment Act of 2009:
Information Center
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant

and much more!

Your direct link to tax information

24/7 www.irs.gov

