ST11-P1 – Mayham

Form **13614-C** (Rev. 10-2011)	Department of the Treasury – Internal Revenue Service **Intake/Interview & Quality Review Sheet**	**OMB # 1545-1964**

Section A. You should complete Pages 1-3
Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

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

Part I. Your Personal Information

1. Your First Name	M. I.	Last Name	Are you a U.S. Citizen?
Marcia		Mayham	☒ Yes ☐ No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? ☐ Yes ☐ No

3. Mailing Address	Apt#	City	State	Zip Code
123 Elm		Pluckemin	NJ	07978

4. Contact Information
Phone: 973-555-1111 Cell Phone: 862-555-1111 E-mail:

5. Your Date of Birth	6. Your Job Title	Are you: 7. Legally Blind ☐ Yes ☒ No
07/01/1930	Retired	8. Totally and Permanently Disabled ☐ Yes ☒ No
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind ☐ Yes ☐ No 12. Totally and Permanently Disabled ☐ Yes ☐ No

13. Can anyone claim you or your spouse on their tax return? ☐ Yes ☒ No ☐ Unsure

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?
   - ☐ Single
   - ☐ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☐ No
   - ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: ____________
   - ☒ Widowed: Year of spouse's death: 2008

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

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

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

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

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

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

Yes	No	Unsure	
☐	☒	☐	1. Wages or Salary? (Form W-2)
☐	☒	☐	2. Tip Income?
☐	☒	☐	3. Scholarships? (Forms W-2, 1098-T)
☐	☒	☐	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. Refund of state/local income taxes? (Form 1099-G)
☒	☐	☐	6. Alimony Income?
☐	☒	☐	7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
☒	☐	☐	8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
☐	☒	☐	9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
☐	☒	☐	10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
☐	☒	☐	11. Unemployment Compensation? (Form 1099-G)
☒	☐	☐	12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	13. Income (or loss) from Rental Property?
☐	☒	☐	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: ____________________ (Forms W-2 G, 1099-MISC)

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

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

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

Yes	No	Unsure	
☐	☒	☐	1. Have a Health Savings Account? (Forms 5498-SA, 1099-A, W-2 with code W in Box 12)
☐	☒	☐	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
☒	☐	☐	3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
☐	☒	☐	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? __________
☐	☒	☐	5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
☐	☒	☐	6. Live in an area that was affected by a natural disaster? If yes, where? ____________________
☐	☒	☐	7. Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	8. Pay any student loan interest? (Form 1098-E)
☐	☒	☐	9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? __________
☐	☒	☐	10. Attend school as a full time student? (Form 1098-T)
☐	☒	☐	11. Adopt a child?
☐	☒	☐	12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

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

Catalog Number 52121E Form **13614-C** (Rev. 10-2011)

Additional Information and Questions related to the preparation of your return

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

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

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

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

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

If you are due a refund, would you like a direct deposit?	☐ Yes	☒ No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	☐ Yes	☒ No
If you are due a refund, would you like information on how to split your refund between accounts?	☐ Yes	☒ No
If you have a balance due, would you like to make a payment directly from your bank account?	☐ Yes	☒ No

Additional comments:

STOP HERE!

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

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

Paperwork Reduction Act Notice

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

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Interview Notes - Mayham

1. Marcia's husband, Mark (SSN 812-xx-yyyy), died on July 4, 2008.
2. The Mayhams have been in the NJ PTR program for a number of years. She received a PTR check in 2011 for $5,000.
3. Marcia received a state income tax refund of $400 in 2011.
4. Marcia itemized deductions last year.
    a. 1040 line 40: Itemized deductions $12,000
        i. Sch A line 5a: income taxes 800
        ii. Sch A line 5b: general sales tax 650
    b. 1040 line 41: Subtract 40 from 38.................................$20,650
    c. 1040 line 43: Taxable Income.......................................$17,000
5. Marcia received $12,000 in alimony from her first husband, Irving Binghamton (SSN 813-xx-yyyy).
6. Marcia bought her home on June 2,1985 for $285,000 and lived in it continuously until she sold it on June 1, 2011 for $600,000. She bought the home before marrying Mark and her name has been the only name on the title since she bought it. She received a 1099-S showing the $600,000 sale price.
7. Marcia has a list of items which she hopes will useful in determining her cost basis for the house:
    a. 1985: Allowable closing costs...$1,500
    b. 1987: Replace old water heater......................................$1,250
    c. 1991: Replace roof $12,000
    d. 1996: Major landscaping...$17,000
    e. 1999: Add built-in microwave...$2,000
    f. 2002: Assessment from city for water lines.....................$4,500
    g. 2003: Replace old furnace...$6,000
    h. 2005: Replace old water heater (again)..........................$1,500
    i. 2008: Repaint exterior...$2,000
    j. 2011: Radon remediation system $2,000
    k. 2011: Allowable closing costs...$500
8. Property taxes due and paid in 2011 were $11,200. There were no other Sch A expenses.
9. Pluckemin is part of Bedminster Twp. In Somerset county.
10. Marcia made NJ Estimated payments of $60 each quarter (on the due date).
11. Marcia would like NJ issues (Gubernatorial Election / Refund / Payment) handled the same as for the federal return.

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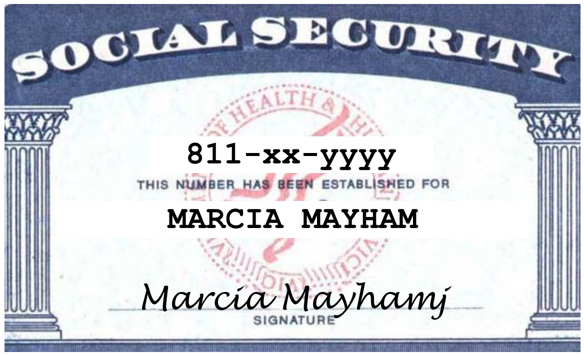
Documents



FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2011
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name		Box 2. Beneficiary's Social Security Number
Marcia Mayham		811-xx-yyyy
Box 3. Benefits Paid in 2010	**Box 4. Benefits Repaid to SSA in 2010**	**Box 5. Net Benefits for 2010** *(Box 3 minus Box 4)*
30,000.00	NONE	30,000.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	27,000.00
Medicare Part B premiums deducted from your benefit	0.00
Medicare Prescription Drug premiums (part D) deducted from your Benefits	0.00
Voluntary federal income tax withheld	3,000.00
Total Additions	3,000.00
Benefits for 2010	30,000.00

DESCRIPTION OF AMOUNT IN BOX 4

NONE

Box 6. Voluntary Federal Income Tax Withheld

3,000.00

Box 7. Address

FirstName LastName
123 Elm St
Your Town, NJ 07020

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

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

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Questions

1. Can Marcia file the PTR-2 she received in the mail to get a property tax refund for her 2011 taxes?
2. In step 5 of the refund monitor, the AGI increased by $13,075, but the alimony amount was only $12,000 – why?
3. In step 6 of the refund monitor, the AGI increased by $30,903, but the capital gain was only $18,000 – why is the increase so much bigger than in step 5?
4. The PTR amount ends up on 1040 line 21 – why didn't we enter it directly on line 21 or onto the special Line 21 worksheet? And why did the amount on 1040 line 10 change?
5. If Marcia's husband had died in 2009 instead of 2008 would anything change?
6. If Marcia's husband had died in 2010 would anything change?
7. If the title to the house had been in both Marcia and Mark's name would anything change?
8. If Marcia's state income tax refund was $600 instead of $400 would anything change?
9. If last year's Sch A line 5a was $850 instead of $800 would anything change?
10. If last year's 1040 line 41 (Subtract…) was $1,650 and, as a result, 1040 line 43 (Taxable Income) was $0 would anything change?
11. It is allowable to use itemized deductions instead of the standard deduction even if the standard deduction is larger. Try putting the PTR refund back on Sch A (instead of the St Tax Refund worksheet) and clicking the box on 1040 line 40 to force use of itemized deductions. What changes and why? Do you need to subtract the whole $5,000 amount on Sch A?