

# N11-P2 Mitchel

Form <b>13614-C</b> (Rev. 10-2011)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

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

**You will need your:**

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

**Part I. Your Personal Information**

1. Your First Name Henry	M. I.	Last Name Mitchel	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Janet	M. I.	Last Name Mitchel	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 123 Elm St	Apt#	City Kinnelon	State NJ
Zip Code 07405			
4. Contact Information Phone: 973-555-1111      Cell Phone: 862-555-2222      E-mail: handjm@mymail.com			
5. Your Date of Birth 09/14/1948	6. Your Job Title Teacher	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 02/21/1940	10. Spouse's Job Title Retired	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

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

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

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

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Emma Smith	10-5-90		12	yes	S	yes	yes

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

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

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

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

- | Yes                                 | No                                  | Unsure                   |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No   |
| <input 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 tuitions, books, fees, etc.? (Form 1098-T)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?   |

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

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

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

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

Catalog Number 52121E

Form **13614-C** (Rev. 10-2011)

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## **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.

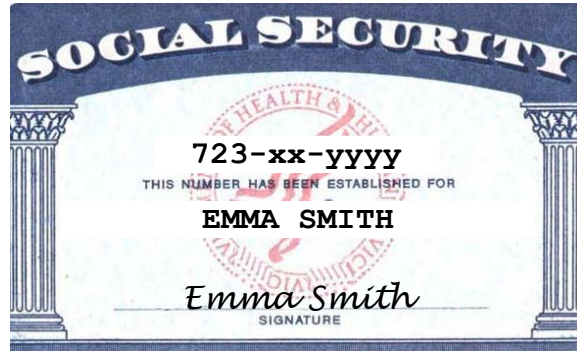
## N11-P2 Mitchel

### Interview Notes:

1. Henry works as a teacher in a school in Paterson. Throughout the year he had \$375 of unreimbursed teaching expenses for supplies.
2. Henry and Janet provided 100% of the care of Emma (the daughter of close friends who were killed in an accident). Emma moved in with them in December two years ago. Emma is not the qualifying child of another person. She earned no income of her own. She is covered by the Mitchel's health insurance.
3. Emma is a full time Junior at a local university. Henry and Janet paid Emma's full tuition after scholarships of \$3,700.
4. In reviewing the copy of their prior year return you note the following:
  - a. They did not itemize deductions
  - b. They applied \$121 of their Federal refund to their 2011 taxes. They owed (and paid) the State of NJ \$51 in taxes due.
  - c. They had a \$1,202 short-term capital loss carry over and a \$3,030 long-term capital loss carry over
5. Henry takes advantage of the cafeteria (Section 125) plan offered by the school where he works. He pays \$50/month for medical, \$20/month for dental, and \$10/month for disability insurance.
6. Janet and Henry play the NJ Lottery and visit Atlantic City casinos. This year they each spent \$5,200 on NJ Lottery tickets. Henry spent \$500 on various casino gambling activities and Janet spent \$4,000 on slot machines.
7. Henry has a list of several expenses that may be deductible:
  - a. Property tax on their main home in Kinnelon .....\$6,900
  - b. Property Tax on their vacation condo in Georgia....\$3,000
  - c. Unreimbursed prescription drugs.....\$450
8. On 12-02-2011 the Mitchels sold their vacation condo in Georgia. They received a 1099-S form showing gross proceeds of 102,000. They bought the home for \$109,000 on 09-08-2005. They bought the Georgia condo for personal use and did not rent it out.
9. Henry and Janet will pay any federal taxes due by check. If they have a refund, they want to deposit the first \$2,000 their Checking and Savings accounts (50% to each). If their refund is over \$2,000, they want to use the next \$1,000 to buy Savings Bonds split 50/50 between Henry and Janet as individuals (with Emma as the beneficiary for both). If their refund is over \$3,000 they want the remainder applied to next year's income tax.
  - a. Checking #1 account number 87-3378; RTN 310000530
  - b. Savings #2 account number 87-3379; RTN 310000530
10. Any payment or refund for NJ will be by check.
11. When asked about NJ Use Tax, they said they did not make any purchases which would be subject to NJ Use Tax.
12. Henry and Janet do not want to contribute to the NJ Gubernatorial Election funds.

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Documents:



a Employee's social security number <b>721-xx-yyyy</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>72-9xxxyyyy</b>		1 Wages, tips, other compensation <b>45,600.00</b>	2 Federal income tax withheld <b>2,240.00</b>		
c Employer's name, address, and ZIP code <b>Smart Kids Charter School 123 Main St Paterson, NJ 07501-0245</b>		3 Social security wages <b>45,600.00</b>	4 Social security tax withheld <b>1,915.00</b>		
		5 Medicare wages and tips <b>45,600.00</b>	6 Medicare tax withheld <b>661.00</b>		
		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 <b>Henry Mitchel</b>		11 Nonqualified plans		12a See instructions for box 12	
123 Elm St Kinnelon, NJ 07405		13 Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other <b>NJSDI 148.00 NJSUI 125.80 NJFLI 17.76 414H 1,200.00</b>		12c	
				12d	
f Employee's address and ZIP code					
15 State <b>NJ</b>	Employer's state ID number <b>72-9xxxyyyy</b>	16 State wages, tips, etc. <b>47,760.00</b>	17 State income tax <b>1,500.00</b>	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

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

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<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>ABC Casino</b> <b>123 Boardwalk</b> <b>Atlantic City, NJ 08401</b> <b>72-7xxyyyy 800-555-7777</b>	1 Gross winnings <b>1,300.00</b>	2 Federal income tax withheld <b>130.00</b>
	3 Type of wager <b>Slots</b>	4 Date won <b>12/15/2011</b>
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name, address (including apt. no.), and ZIP code  <b>Janet Mitchel</b> <b>123 Elm St</b> <b>Kinnelon, NJ 07405</b>	9 Winner's taxpayer identification no. <b>722-xx-yyyy</b>	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ▶ <i>Janet Mitchel</i> Date ▶ <b>12/15/2011</b>		This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
Form W-2G		Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>New Jersey Lottery</b> <b>123 State St</b> <b>Trenton, NJ 08648</b> <b>72-8xxyyyy 800-555-8888</b>	1 Gross winnings <b>10,000.00</b>	2 Federal income tax withheld <b>1,000.00</b>
	3 Type of wager <b>NJ Lottery</b>	4 Date won <b>10/15/2011</b>
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name, address (including apt. no.), and ZIP code  <b>Henry Mitchel</b> <b>123 Elm St</b> <b>Kinnelon, NJ 07405</b>	9 Winner's taxpayer identification no. <b>721-xx-yyyy</b>	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no. <b>NJ 728xxyyyy</b>	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>Henry Mitchel</i> Date ▶ <b>10/15/2011</b>		This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
Form W-2G		Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>New Jersey Lottery</b> <b>123 State St</b> <b>Trenton, NJ 08648</b> <b>72-8xxyyyy 800-555-8888</b>	1 Gross winnings <b>15,000.00</b>	2 Federal income tax withheld <b>1,500.00</b>
	3 Type of wager <b>NJ Lottery</b>	4 Date won <b>11/15/2011</b>
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name, address (including apt. no.), and ZIP code  <b>Janet Mitchel</b> <b>123 Elm St</b> <b>Kinnelon, NJ 07405</b>	9 Winner's taxpayer identification no. <b>722-xx-yyyy</b>	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no. <b>NJ 728xxyyyy</b>	14 State income tax withheld <b>500.00</b>
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ▶ <i>Janet Mitchel</i> Date ▶ <b>11/15/2011</b>		This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
Form W-2G		Department of the Treasury - Internal Revenue Service

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<b>Fly By Nite Investments</b> EIN 72-5xxxxxx	<b>Client: Henry Mitchel</b> 721-xx-yyyy
<b>2011 Tax Statement</b>	

**Substitute 1099-B**

Box:	9	1a	1b	2		3	4	6	8
Security	Qty	Sale Date	Buy Date	Sale \$	Gross / Net	Cost \$	Fed w/h	UNK	ST/LT
<b>Fly-By-Nite Tax Exempt Fund North Atlantic (FBNTENA)</b>									
	1,000	12-30-2011		10,720	Gross			X	
<b>Time Warner Inc. (TWX)</b>									
	100	11-18-2011	03-29-2011	3,605	Gross	3,497			ST

After looking through 20 pages of non-taxable stuff, you discover the following:

**Capital Gain Transaction Detail – Short Term**

Security	Qty	Sale				Purchase		
		Date	Price	Total	Commission	Date	Price	Total
<b>Fly-By-Nite Tax Exempt Fund North Atlantic (FBNTENA)</b>								
	500	12-30-2011	10.72	5,360.00		02-11-2011	9.92	4,960.00
<b>Time Warner Inc. (TWX)</b>								
	100	11-18-2011	36.05	3,605.00	25.00	03-29-2011	34.97	3,497.00

**Capital Gain Transaction Detail – Long Term**

Security	Qty	Sale				Purchase		
		Date	Price	Total	Commission	Date	Price	Total
<b>Fly-By-Nite Tax Exempt Fund North Atlantic (FBNTENA)</b>								
	500	12-30-2011	10.72	5,360.00		04-30-2010	10.46	5,230.00

And you also find the following as a separate insert in the envelope:

**Fly-By-Nite Tax Exempt Fund North Atlantic – State Capital Gain Exempt Table**

NJ – 10%    NY – 6%    PA – 4%

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### **Extra Credit:**

1. Fill out the Mitchel's 2011 PTR Income Worksheet