2005 TEST



FOR USE IN IRS VOLUNTEER Return preparation programs

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)
- Military Volunteer Income Tax Assistance (M-VITA)
- Volunteer Embassy and Consulate Tax Assistance (VECTA)

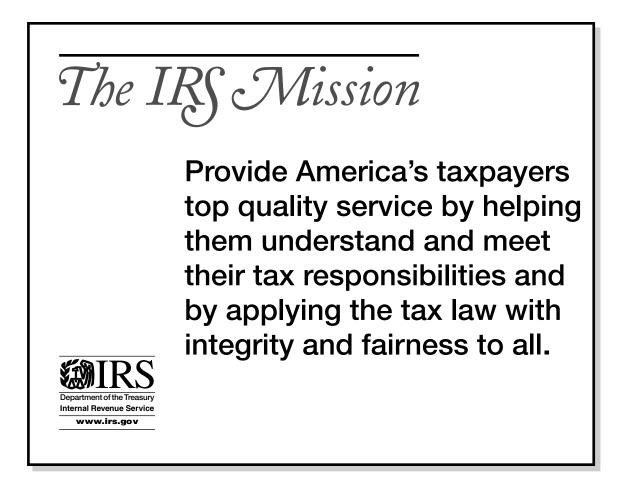
For the most up-to-date tax products and information visit **www.irs.gov.**





Pending Legislation

At the time this publication went to print, legislation providing relief for persons impacted by recent natural disasters was in the process of being passed and implemented. The training material includes draft tax forms that did not take the proposed legislation into account. Therefore, the legislation will cause various forms, tables, and worksheets to change. Additional guidance will be issued in the form of a supplement.



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Confidentiality Statement:

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

Introduction to the Volunteer Assistor's Test USE 2005 VALUES for Deductions, Exemptions, Tax or Credits for all answers on the Test.

All tax return preparers and quality reviewers must be certified to volunteer in the Volunteer Return Preparation Program. Four training courses are available for certification: Basic, Intermediate, Advanced or Military/International. Successful execution of this test will accomplish the certification for each course.

Please complete this test on your own. Taking the test in groups or with outside assistance could prove to be a disservice to the people you have volunteered to help. You may use any reference materials available to you as a volunteer to complete this test. Please remember to round to dollars. Test answers have been rounded up or down at the point of entry on the return.

The Test is comprised of three segments.

You must complete all three segments for VRPP certification.

Segments 1 and 2 are universal for all volunteers.

Segment 3 is completed based on the training course (Basic, Intermediate, Advanced or Military/International) chosen.

The net effect – you must answer 30 objective questions and prepare two tax returns at an overall 70% proficiency to complete VRPP certification.

Segment 1 (1 Point for each Question) Possible 30 Points

30 True/False, Multiple Choice and Objective Questions covering Tax law and administrative procedures.

Segment 2 (3.5 Points for each Question) Possible 35 Points

5 Questions based on the completion of the VRPP Universal Tax Return 5 Questions based on the Quality Review of a completed return

Segment 3 (3.5 Points for each Question) Possible 35 Points

10 Questions based on the completion of a tax return associated to the volunteer's course:

- **Basic Problem 1: VITA Basic** will certify the completion of wage earner type returns such as Forms 1040EZ, 1040A and simple Form 1040.
- Intermediate Problem 2: VITA/TCE Intermediate will certify completion of wage and pension earner type returns and more complex Form 1040.
- Advanced Problem 3: VITA/TCE Advanced will certify the completion of the full scope of returns prepared by the Volunteer Return Preparation Program.
- **Military Problem 4: VITA Military** will certify the completion of the full scope of returns presented by members of the Armed Forces, Reserve and National Guard.
- International Problem 5: VITA VECTA will certify the completion of returns for customers (non-Military) living outside the United States and assisted by

volunteers working at U.S. Embassies and Consulates or other areas through the Volunteer Return Preparation Program.

What to do when you complete your test:

After you have completed your test, please transfer all answers to the tear-out Test Answer Sheet. Forward the completed Test Answer Sheet and the completed Volunteer Agreement/Certification Sheet to your sponsor or instructor as directed for grading.

Do not send your entire test booklet unless otherwise directed.

You will receive your Test Answer Sheet back with your results.

In order to certify as a VRPP preparer or quality reviewer you must score 70 points on the test. Grading the test as a whole will validate not only your working knowledge of tax law but your skills in applying the law to a variety of customer situations.

If you do not achieve a score of 70 or more, you should discuss it with your Instructor or Training/Site Coordinator. After discussion, you may, if you choose take a retest to become certified to prepare the returns. If you choose to take the retest, your Instructor or Training/Site Coordinator will provide you with the retest booklet.

Using Software to Take the Test

All Social Security Numbers, Employer Identification Numbers and routing/account numbers in this document are depicted as xxx-xx-xxxx, xx-xxxxxx or xxxxxxx accordingly.

Volunteers using tax preparation software to complete the test should replace the x's as directed by the software. All taxpayer names and street addresses use names from a listing of colleges/universities as provided by IRS manuals. Use your city, state, and zip code when completing any of the forms.

Volunteers who use tax preparation software to complete the test or retest need to be aware of their version of software. Only the final 2005 version of software will generate the correct answers for 2005 tax returns.

YOU MUST USE 2005 VALUES (with or without using software) TO BE CERTIFIED FOR PREPARING OR REVIEWING 2005 TAX RETURNS.

You may take this volunteer certification test online using the Link & Learn Taxes e-learning application

at http://www.irs.gov/app/vita/index.jsp.

or

at <u>www.irs.gov</u> using keyword search: Link and Learn.

Test Answer Sheet

Instructions: Record all of your answers on this sheet in the boxes provided below. Your instructor will tell you where to send this sheet for grading. The grader will return this sheet to you.

Be sure to include your completed Volunteer Agreement (see next page) with this sheet.

Name:

Address:

(This information is needed to return your results promptly.)

A cumulative score covering all three segments of 70 points or more out of 100 is needed for VRPP tax return preparer or quality reviewer certification.

Segment 1 – Total 30 points possible

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30

Segment 1 Questions Correct times 1 Point =

Segment 2 – Total 35 points possible

31	32	33	34	35	36	37	38	39	40

Segment 2 Questions Correct_____ times 3.5 Points = _____

Segment 3 – Total 35 points possible

41	42	43	44	45	46	47	48	49	50

Segment 3 Questions Correct times 3.5 Points =

Certification (IRS or Sponsor Use Only) must achieve 70 + out of 100

•	Basic	Intermediate	Advanced	Military/International
Total Points				
All Segments				
Certified				
(Yes/No)				

Certified by:

Date:

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Form 13615 (October 2005)	(Stand	Ve	olunteer	Internal Revenue Service Cat. No. 38 r Agreement Inteer Return Preparation Program)					
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SEGMENT 1 – All Volunteers

This segment includes a total of 30 objective questions comprised of 15 True/False responses and 15 Multiple Choice responses

Please record all answers on the tear-out Test Answer Sheet located in the front of the test booklet.

True/False

For questions 1 through 15, determine whether each of the following statements is true or false (select a or b) and record your answers on the answer sheet located in the front of the test booklet.

- a. True
- b. False

1. Wages reported on Form W-2 and unemployment compensation reported on Form 1099-G are considered taxable income.

2. Tom is single, a full time student, 21 years old and is claimed as a dependent by his parents. He earned \$3,500, and had \$209 withheld on his Form W-2. He had \$988 of dividends reported on Form 1099-DIV. Tom must file a federal income tax return.

3. Robert is single, 67 years of age, and blind. His standard deduction is \$7,250.

4. Henry and Louise are married, did not live together during 2005, and will file Married Filing Separately. Henry had Social Security benefits of \$13,000 and other taxable income of \$10,000. Louise had Social Security benefits of \$12,000 and a Form W-2 reporting wages of \$10,000. Both are required to file a federal income tax return.

5. David and Tracy have lived apart since April 11, 2005 and legally separated on July 21, 2005. Their son, Tom, lives with Tracy who maintains a home for the two of them. Tom is 22 years old, single, and a full-time student. All are U.S. citizens. Tracy should file Married Filing Separately.

6. William's wife passed away in November 2004. He has one child, Eric, who he can claim as a dependent. William kept up a home for himself and Eric for all of 2005. William filed a joint return in 2004, and remains unmarried. He should file Single on his 2005 federal income tax return.

7. The 1040 series of forms provide a space to designate a "Third Party Designee." Because you prepared the tax return, the taxpayer asks you to be listed as the designee. You may agree to this request.

8. An employer determines the amount of federal income tax to withhold based on information submitted by the employee on a Form W-4.

9. Adjusted gross income is the total income listed as taxable on the return minus adjustments to that income.

10. Contributions to traditional IRAs may be deductible as adjustments to income on Form 1040 or Form 1040A.

11. The following five tests must all be met to claim an exemption for a dependent: Member of Household or Relationship Test; Citizen or Resident Test; Joint Return Test; Gross Income Test; and Support Test.

12. Louise is single and turned 65 on January 1, 2006. She earned \$8,300 during 2005. Louise must file a federal tax return for 2005.

13. Cynthia will file as Head of Household and has adjusted gross income of \$34,525. She has the following expenses: state and local income taxes of \$3,500; home mortgage interest of \$5,300; and cash donations to her church of \$800. She should take the standard deduction.

14. John's only income in 2005 was from wages and \$34 in interest reported in Box 1 of a Form 1099-INT from his bank. He must report the interest on Schedule B.

15. Two taxpayers may claim the same exemption provided the dependent lived for 6 months of the year with each taxpayer.

For questions 16 through 30, determine which of the answers presented is correct and record your answers on the answer sheet located in the front of the test booklet.

16. Which of the following is taxable income on the federal return?

- a. Child support
- b. Veterans' disability benefits
- c. Federal income tax refunds
- d. Wages, salaries, bonuses, and commissions
- e. Workers' compensation

17. John's taxable income is \$18,000. His filing status is single. Using the tax tables, what is John's federal income tax?

- a. 0
- b. \$2,331
- c. \$2,339
- d. \$2,346
- e. \$2,354

18. Where does the Site Identification Number appear on the tax return?

- a. Beside the signature block
- b. Third party designee block
- c. Paid preparer's section
- d. Adjusted gross income block
- e. None of the above

19. Sarah wants her refund deposited in her checking account. What information is needed?

- a. Routing number
- b. Account number
- c. Name of bank
- d. Both a and b
- e. None of the above

20. To ensure the most accurate information is used to prepare tax returns, which of the following questions should you ask a taxpayer?

a. Are you married or single?

b. Do you have children or anyone else who lives with you?

c. If others live with you, do you provide over half the cost of keeping up the home or do you provide more than 50% of their overall support?

- d. Are any of the children full time students?
- e. All of the above

21. Which of the following is **not** considered earned income for Earned Income Credit purposes?

- a. Wages from Form W-2
- b. Strike benefits paid by the taxpayer's union
- c. Alimony
- d. Disability paid by an employer prior to minimum retirement age
- e. Form 1099 MISC non-employee compensation

22. Tom and Brenda are John's parents and claim him as a dependent on their joint return. John's grandmother Mary made the payment for his tuition and fees directly to a qualified college. John is a full-time student in his junior year and received no scholarship or grant. Who has the right to claim the education credit?

- a. John
- b. Tom and Brenda
- c. Mary
- d. Tom, Brenda, and John
- e. John and Mary

23. Bethany and Tim are divorced. Their daughter, Lynette, is 12 and has lived with Bethany for 2 years. Bethany and Tim's divorce decree gives Tim the right to claim Lynette as a dependent. Who can claim Lynette for Earned Income Credit?

- a. Bethany
- b. Tim
- c. Both Bethany and Tim
- d. Neither Bethany nor Tim
- e. Lynette

24. Mary and her two children, both under 19 years of age, lived with her boyfriend, Derrick for all of 2005. The children are not Derrick's children, but he provides support for them. Mary did not earn any income in 2005, but Derrick made \$20,000 at his job. Can Derrick claim the children for EIC?

a. Yes

b. No

25. Jessica is a 23 year-old single mother with a two-year-old child. They lived together in their Boston apartment for all of 2005. Jessica made \$15,000 at her job and had no other income. Does she qualify for EIC?

a. Yes

b. No

26. Martino has two children, both under the age of 19. Martino and the children all lived with his mother, Charlotta, during 2005. Martino and Charlotta both have earned income under \$23,000. Who can claim the children for EIC?

- a. Martino
- b. Charlotta
- c. Martino and Charlotta may agree to each claim different children
- d. Any of the above
- e. Either Martino or Charlotta

27. Ellen is divorced and lives with her two daughters, 7-year-old Terri and 16-year-old Jennie. Which of the following is a qualifying expense for the Child and Dependent Care Credit?

- a. Sending Terri to a private elementary school
- b. Sending Terri to an overnight summer camp
- c. Paying Jennie to care for Terri
- d. Paying for after school care at the Learning Center Day Care for Terri
- e. Paying for after school care at the Learning Center Day Care for Jennie

28. A taxpayer brings the following items to document the Social Security Numbers for all individuals listed on their return. Which of the following is an acceptable substitute for the original SSA cards?

a. A letter completed by a day care provider listing the Social Security numbers for the children

- b. An original form W-2 or form 1099-Misc
- c. The numbers detailed on an original letter from the SSA
- d. A list, typed by the taxpayer, of the names and Social Security numbers
- e. None of the above

29. Which of the following statements regarding standard and itemized deductions is correct?

- a. The standard deduction reduces the amount of taxable income.
- b. The standard deduction is not the same for all taxpayers.

c. If itemized deductions are greater than the standard deduction, it is usually in the taxpayer's best interest to itemize deductions.

- d. All of the above
- e. None of the above

30. Under which of the following circumstances should you recommend that the taxpayer adjust the amount of withholding and/or estimated payments they will have for 2006?

a. Taxpayer had no tax liability for 2005 and has \$50 per month withheld from his/her pension during 2006. The taxpayer states they have received a refund every for the last 4 years.

b. Taxpayer had dividend and interest income in addition to his pension and had no withholding during 2005. His tax liability was \$1,997. Upon completing his return, you discover he must pay an Estimated Tax Penalty.

c. Taxpayer had withholding of \$120 and estimated tax payments of \$700 in 2005. He had a total tax liability in 2005 of \$900.

d. The taxpayer has a usual annual income of \$6500 pension and social security of \$5460. The taxpayer does not generally have any withholding or estimated payments. In 2005, the taxpayer sold all of his Series E & EE savings bonds with a resulting tax liability of \$1,500.

e. Both a and b.

SEGMENT 2 – All Volunteers

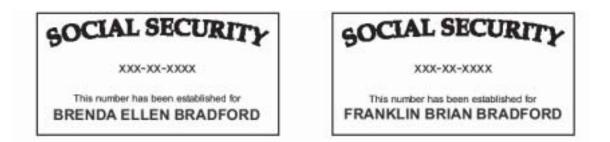
This segment includes two activities:

Activity A - Return Preparation & Activity B - Quality Review

ACTIVITY A - VRPP UNIVERSAL RETURN PREPARATION

For questions 31 through 35, use the Brenda Bradford scenario information to complete an individual tax return with any required forms, worksheets, and schedules. Select the most correct response and record your answers on the answer sheet located in the front of the test booklet.

Brenda Bradford is a single mother with a son, Franklin, who is a full time student at the local university. He lives at home and is in his second year of college. The university classifies him as a sophomore. You ask if Franklin had income to contribute to his support. Brenda tells you he did not.



In addition to the Social Security Cards, Brenda hands you an Interview and Intake Sheet she has completed. You ask Brenda if she wants \$3 to go to the Presidential Election Campaign Fund, and she says no. When asked, Brenda states she is a custodian at Hamilton High School. In addition to her W-2s, Brenda also gives you a statement she received from the State University and asks you what she should do with it.

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

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	3 Type of wager LOTTERY	4 Date won 05 10612005	Form W-2G	
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		 Adjustments to scholarships or grants for a prior year 	1			
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Street address (ectading apt. no.) 224 W 83RD STREET City, state, and ZIP code YOUR CITY, STATE ZIP			7 Reimbursements or refund of qualified tatton and related expenses from an insurance contract \$	 tax information and is being furnished to the Internal Revenue Service. 		
Service Provider/Acot. No. (see instructions)			9 Check if a graduate stadent	1		

- 31. What is Brenda's Filing Status?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

32. What is the total amount of income on Brenda's return?

- a. \$26,051
- b. \$23,088
- c. \$24,786
- d. \$1,265
- e. \$24,353
- 33. What is Brenda's taxable income?
- a. \$24,088
- b. \$13,153
- c. \$10,653
- d. \$11,003
- e. \$ 9,388

34. What is the amount of tentative education credits (Form 8863, line 7)?

- a. \$340
- b. \$640
- c. \$988
- d. \$1,349
- e. \$1,698

35. What is Brenda's Earned Income Credit, if any?
a. \$0
b. \$1063
c. \$2,567
d. \$2,293
e. \$1,271

Segment 2 - ACTIVITY B – Quality Review

Quality Review - Many volunteers must act as both preparer and reviewer at their site.

Questions 36 through 40 are designed to gauge your skill in detecting errors in a prepared return.

Review the following completed return for Joseph and Roberta Flint. The return has at least two critical errors.

What is a Critical Error?

Critical errors are those, which incorrectly report the income, adjustments, any tax or credit on the taxpayer's return; significantly slow the processing of the return; and negatively impact the issuance of any refund due the customer. Examples:

- incorrectly calculating, transcribing, adding/subtracting income or deductions,

— errors in determining whether taxpayer qualifies for various adjustments, deductions or credits, etc.

— incorrectly completing critical taxpayer, dependent or provider information including name, address, SSN, bank account numbers or other data.

Based on the following completed tax return and supporting information shown for Joseph and Roberta Flint, determine whether each of the following statements is correct or incorrect or not applicable (for this return) and record your answers on the answer sheet.

a. Yes

b. No

c. Not Applicable for this return

36. Are the names, address, and social security numbers of all individuals shown on this return correct?

- 37. Is the correct standard or itemized deduction amount entered?
- 38. Is the Child Tax Credit amount correct?
- 39. Is the Earned Income Tax Credit amount correct?
- 40. Are all Federal Withholding amounts entered correctly?

a Control number		OMB No. 15	45-0008	Safe, a FAST!	ocersta, C	2 +11	D	Visit the IR at www.its.	
b Employer identification number XX – XXXXXXXX	(EIN)			1 %5	ges, tips, other o 13 ,	mpaneation 309.00		Federal Income	854.00
c Employer's same, address, and LOYOLA SCHOOLS	ZP code			3 So	cial security wa 13,	pen 309.00	4 Social security las withheld 0 8.3.7.5		
1605 MAIN STREET	1605 MAIN STREET YOUR CITY, STATE ZIP					 Medicare wages and tips 13,309.00 Social secarity tips 			195.88
d Employee's social security numb		9 Advance BC payment				Allocated tips Dependent cas	a benefits		
	e Employee's first name and initial Last name ROBERTA A. FLINT					11 Nonqualified plans			s for box 12
	YOUR CITY, STATE ZIP						126 126 126		
f Employee's address and ZIP co		tale wages, fics, etc.						/// ////	
15 State Employer's state ID num XX XX - XXXXXXX	17 State incom 7 :	e tax 3.00	10 Local wager	, tps, etc.	19 Lo	cal income tax	20 Locality rame		
Form W-2 Wage and Statemer	200]5	C	lepertment of	the T	ioasury—Intoma	l Revenue Service		

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

a Control number		ONB No. 15	45-0008	Safe, a FASTI	Uso	e+11	D	Visit the IRS at www.ks.g	
 Employer identification number (EIN) XX – XXXXXXX 				1 Wa	pes. Nos, other o 13,	ompansation 141.00	2	Federal Income	131.00
c Employer's name, address, and ZP co	:de			3 50	cial secutty wa			Social security t	
Marshal Constructio	on			13,141.00 5 Medicare wages and tips 6 Medicare tax w					814.74 ithheid
P.O. Box 785 YOUR CITY, STATE ZI	T D				13,	141.00			190.54
TOUR CITT, STATE 21		7 So	cial security tips	h	8	Allocated tips			
d Employee's social security number XX		9 A3	vance EC pays	nent	10	Dependent care	benefits		
 Employee's first name and initial JOSEPH A. FLINT 	Last name				nqualified plans		120	See instructions	tor box 12
124 Princeton Stree YOUR CITY, STATE 21				13 500 14 Ot		ska biy	12b 12b		
							1921 1		
f Employee's address and ZIP code							1.74		<u> (</u>
15 State Employer's state ID number			17 State incom		18 Local wages	t, tips, etc.	19 Loc	al income tax	20 Locality rame
xx xx-xxxxxxx		3,141.00		1.00					
Form W-2 Wage and Tax 20					0	Appentment of	the Tr	aasury—Intainai	Revenue Service

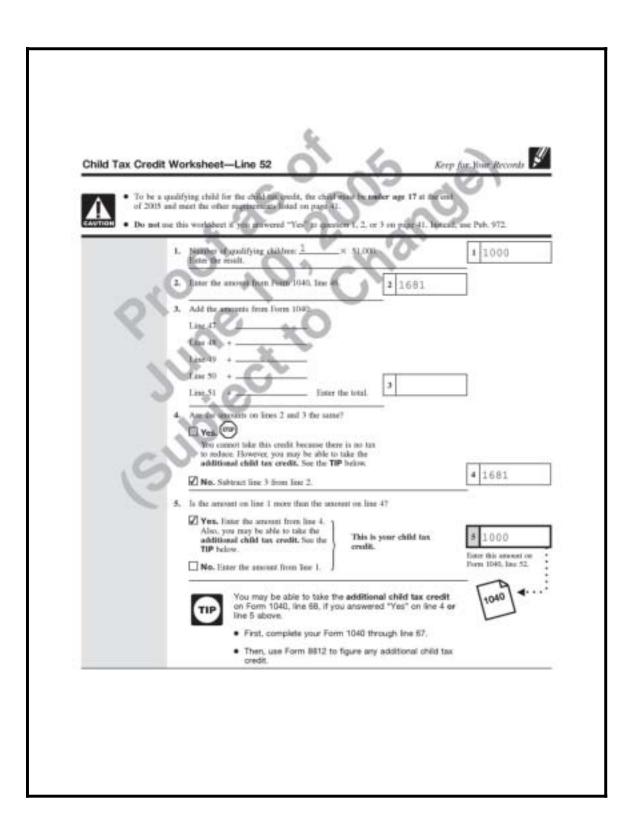
Copy 8-To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the internal Revenue Service.

Form 1 (Rev. 15			INT	ERVIEW	AND	NTAKE	SHEE	т					
all inform	ation	The partner or sil	e may request	additional in	formation	ters involved in the return preparation process. Please complete on. The service statement and request for the taxpayer's sed in lieu of this IRS Form 13614.							
You will	×	Valid Picture I.D.					Form	8332 or cop	y of divor	rce decre	e for nor	F	
need:	×	Copies of ALL W-						dial parent c				25	
	×	Tax Identification	eived by you and your spouse Proof of Account Number Number (TIN) for you, your spouse and n on the tax return						ancial ins				
		Provider's addres Child/Dependent	s and Tax Ident		mber for		Сору	of prior yea	's tax ret	um, if av	ailable		
Your Fire	t Nar	na J	OSEPH	Mil	A	Last Nam			FLI	NT		-	
Spouse's	-		ROBERTA	MI	à			me, if differ					
Address		124 PRINC		City		ur City		tate Your		p Code	Tour	lip	
	e Nu	mber: Daytime		Burber		Evening	- 1			Cel			
2	100	Sirth (mm/dd/yyyy)	10 / 13				Date o	f Birth (mm)	(dd/ynny)		/ 13 /	1975	
Critical						100			10000				
Check if	U.S. (Citizen or resident :		Taxpay Spouse		Check if lived in U.S. for more than 6 months: 🕅 Taxpayer							
Check if	Legal	ly Blind: Taxp	aayar Joe			Check if	Perman	ently Disabl		Такрауе Spouse	e :		
As of De	cemb	er 31st were you:	🗌 Single 💈	Legally N	Aurried	Separat	led []	Divorced					
f married	i, wer	w you living with yo	ur spouse at ar	tytime durin	g the last	6 months a	the ye	ar? K Y	a 🗆	No 🗆	N/A		
ta your s	pouse	deceased?	Yes 🕱 No	1	yes, date	spouse die	rd (mm)	6dlyyyyy)	1	1			
Can your	pare	nta or someone els	e claim you or	your spouse	as a dep	endent on t	heir tise	setum?] Yes	X No			
Did you p	provid	e more than half th	e cost of keeping	ng up a hon	e for the	year? 🕱	Yes	No No				-	
Has the l	Earne	d Income Credit be	en disallowed t	by IRS?	Yes	K No							
For exam	iple: I	who lived in your h Son, daughter, step er. Do not include	ome and anyon schild, foster chi	e living outs id, brother,	ide your l sister, ste		ou or ye	ur spouse s					
Fint Name TOPOTH	_	Last Harne PL202	Date of Birth (rem/dd/yyys) 13-12-1030	Relationship to you JPCH	Manths in hores. "see Special Roles bolos bolos	US Citizen, Resident of US, Caruela ar Mexico TES	Did person Rejent eturo?	Is child a full- time student of permanently and totally deallest? 715	Diet child provide more than S0%, of Exit own support?	Did you provide more than SPS of Rev tupped? 3125	Dit the person bross bross bross bross of \$3200 or race?		
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for 6 r	nont one	les for Divorced his or less: or both parents p illd in custody of (ravide over h	alf of the c	hild's tot	al support?		Yes	N0		home		

buring the tax year and you, your	spouse, i	or anyon	e in your household:			
Receive any investment income (For example: interest or dividends)?	Yes Yes	K No	Pay student loan interest?		Ves Yes	No No
Receive a distribution from an IRA or retirement plan?	Yes.	K No	Attend college or vocational school?		Ves Yes	K No
Receive Social Security payments?	Yes Yes	K No	Own a home?		Yes Yes	K No
Receive unemployment payments?	K Yes	No No	Pay for child/dependent care that allowed you to work?		Ves Yes	K No
Have income that was not reported on a W-2 or 10997 (For example: gambling winnings, jury duty, alimony or self employment income)	(For example: gambling you use your child to claim ty, alimony or self the EITC?					
Make contributions to an IRA or a retirement plan?	Yes Yes	KI No	1			
Authorization						
product and/or services that may be	e of value t	o you?	C Yes L No			
retained will not be shared with any una purposes. This information will be prope	ied service uthorized (e il you do persons an	not authorize any of these retent id will not be sold, given away, or	used for	commerc	ial
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1040	U.S. Individual Income T	ax Return 2003	(77) IRS LAW	Dele-De na	rette in	staple in this space
Label	For the year Jan. 1-Dec. 31, 2006, or other to Your first name and initial	a year begiteivig	6. enitry -	20		ME NO. 1045-0074 ocial security rands
		FLINT		1		(X XX XXX)
natuctors A	If a joint return, spouse's first name an			-		e's social security is
Use the IRS	ROBERTA A.	FLINT			X)	OX EXX EXXXX
Otherwise,	Harne address (humber and street), Py		Apt. In	- 1		ou must enter auf SSN(s) above.
please print or type.			NULL AND DOOR 10.	- ř	-	
Presidential		CITY, STATE ZIE				ig a box below will your tax or refund.
	n 🕨 Check here if you, or your apout	e if fiing jointly, want \$3.560	o to this Ainci pice p	Apr Title	Z	You D Spous
Elling Status	1 🛛 Single 🖕 💚	1				peror). (See page
Filing Status	2 2 Married filling perify seven if 3 Avried filling separately. En		The grant of the		teld but	mit your dependent
Check only one box.	and fall parts have. >	Reading a conversion			depen	dent child issee page
-	6a Veitratt i sonsoone ban	chem you as a department, d	e net steck box 6e]	Boxes checked on the and the
Exemptions	h Sponse		1 (h Dependents	Wind	1	No. of ohildren on 8c who:
1	Biritiane amantane	 (2) Depresentation topial tenuity nime 	relationship to	chiel for chi-	li be	 lived with you did not live with
S	TINOTHY FLINT	XXX I XX I XXX	CK 2011	Ø	A.111.	you due to desire and or separation
If more than four dependents, see		4 4				jane page 16
page 16.				0	-	Dependents on fic nut entered above
	d. Total number of exemptions a	1700.0	-		-	Add numbers on lines above *
2	7 Wagen saturies, tips, etc. Alta	4			T	26,450
Income	Sa. Tasuble interest. Atlanti Const				44	
attach Forms W-2G and 1099-R if tax was withheld.	b Quarter dividents the page 10 Taxatie measure codis, or of 11 Algrowy promote 12 Buildings Income or (loss), Att	terts of state and local incom sch Schedule C or C-EZ	• • • • • • •		10 11 12 12	
If you did not get a W-2.	13 Capital gain or (one). Attach 8 14 Other gains or (cases). Attach 15a IRA distributions	Form 4797			14 15b	
see page 19.	15a IRA distributions		Taxable amount (see) Taxable amount (see)		166	
Exclose, but do	17 Rental real estate, royalties, pa				17	
not attach, any payment. Also,	18 Farm income or (loss). Attach				18	4.018
please use	19 Unemployment compensation			1.1.1	19	4,215
Form 1040-V.	20a Social security benefits , 129 21 Other income, List type and a	mount there mane 24	Tasable amount (werp		21	
	22 Add the amounts in the far right				22	30,665
Adjusted	23 Educator expenses (see page	26)	23	-	1	
Gross	24 Certain basiness expenses of ree		24			
Income	fee-basis government officials. A 25 Health savings account deduct		25	-	1	
	26 Moving expenses. Attach For		26	1	1	
	27 One-half of self-employment ta		27	_		
	20 Self-employed SEP, SIMPLE,	and qualified plane	29	-		
	29 Sef-employed health insurance		29	-	1	
	30 Penalty on early withdrawal of 51a Alexandra Trib		21#	-	1	
	 21a Almony paid b Recipient's DSN 32 IRA doduction (see page X0) 		38			
	20 Student loan interest deductio		33			
	34 Tuition and fees deduction (se		34	-	-	
	36 Domestic production activities d 38 Add lines 23 through 31a and		36	_	38	-
		OF DEPENDENT OF			10	

Form 1040 (\$905)			C. 201103-00104		38	30,665
Tax and Credits	30 Amount from line 37 (adjusted gross incom 39a Check C Yes were born before Januar # Spouse was born before Jan	y 2, 1941,	Bird. Tatal bo			201002
Standard	b If your spouse iterizes on a separate return or you we					
Deduction for	40 Nemized deductions (vore Schedule A) or				40	5,000
· People who	41 Subtract line 40 from line 38	1.1			41	25,665
checked any	42 If line 38 is \$109,475 or less, multiply \$3,20			ns claimed on	4	9,600
25e or 30b or	Are 6d. If itse 30 is over \$109,475; see the 43 Taxable income. Subtract line 42 from inc	and the second second	A	and the second	43	16,065
who can be claimed as a	44 Tax isee page 33, Check / any factor harring				44	1,681
dependent, see page 31.	45 Alternative minimum tax her page 35. A				45	
• All others:	48 Add Ines 44 and 80;	17.84	h + y + 1000		46	1,681
Single or Married filling	47 Foreign tax oredit: Attach Form 1116 if req		47			
Hoardely.	48 Credit for child and depinition care expension	C - 188	the second se		1	
\$5,000 Married filing	49 Credit for the addedy or the deadlest. Athen 50 Education credits. Attach Form 8953.	D DOMOGLAG	50.			
jointly or	51 Relevanent anvings contributions chedit. Atu					
Gualitying widow(ar),	42 Charl tax credit (see page 37), Atlant Form		HIG 52	1,000		
\$10,000	53 Adoption credit. Attach Form \$800	: Pro-	53			
Head of household,	Gredits from: a Form \$366 b 55 Other credits. Check applicable boxies:	Form 8859	54			
\$7,000	b Form Well & Specify	A COMPANY	55	3.5		
	56 Add lives 47 through 55. These are your to	stal credits			56	1,000
	\$7 Submit lot be from kee 46. It the Nijam				57	681
Other	50 Self-exployment ten, Atlach Schodule SE				55	
Taxes	59 Social security and Medicare tax on to income 60 Additional tax on BAs, other qualified retir				59 60	
	 Advance earred income credit payments h 			ca a redinand	01	
	62 Household amployment lagers. Attach Sche	schule H			62	
	63 Add lines 57 through G20 This is your total	tax	11111		63	
Payments	64 Federal incident flox withheld from Forms W			982		
If you have a	65 HILE extended tax payments and arount appli 66a Earmed records credit (EKC)	ed from 2004 :	56a	966		
qualifying child, attach	b Sontampte contrat pay election > [000)	1.1.2.2			1	
Schedule EC.	EXcess social security and tier 1 RRTA tax with	hheid (see pag		-		
	66 Additional child tax credit. Attach Form 88					
	69 Amount paid with request for extension to 70 Payments from: a press 300 b from 41					
	71 Add lines 64, 65, 66a, and 67 through 70.				71	1,948
Refund	72 If line 71 is more than line 63, subtract line 6		and the state of the	you overpaid	72	1.267
Direct deposit?	73a Amount of line 72 you want refunded to y	the second se			73e	1,267
See page 54 and 10 in 73b.		Constanting of the local division of the loc	• e Type: D Checking	Salings		1
73c, and 73d.	d Account number X X X X X X Amount of line 72 you want applied to your 2009	XXXX	and the second se	ш,		
Amount	75 Amount you owe. Subtract line 71 from line			re page 55 🕨	78	
You Owe	76 Estimated tax penalty (see page 55)		76		and a	
Third Party	Do you want to allow another person to discuss	s this return w	th the IRS (see page		222701	e the following.
Designee	Designee's	Phone Phone	1	Personal identific number (PRI)	cation .	
Sign	Under possibles of perjary, I declare that I have exercised	this return and	amorphysing scholules	and statements, an	d to the be	est of my knowingge a
Here	belief, they are tow, correct, and complete. Declaration of	1.010		all information of w		
Joint return?	Tour signature	Date	Tour accupation	UPPD		e phore rumber
See page 17. Keep a copy for your	Spouse's signature. If a joint return, both must sign	Date	Spons's occupation		1 4 3 3	XXX-XXXX
records.	1. 2.1 TOPE A	-	SECRETARY		Dente	w's SSN or PTIN
Paid	Prepararia a signature			tack F		and of P 100
Preparer's	Firm's name (pr			DN	1	
Use Only	yours if self-employed, actives, and ZIP code			Phone rd.		



SEGMENT 3 RETURN PREPARATION BY COURSE

This segment includes 10 responses to questions related to an individual tax return prepared by you.

For questions 41 through 50, use the scenario associated with your training path as follows:

PROBLEM 1 for Basic

PROBLEM 2 for Intermediate

PROBLEM 3 for Advanced

PROBLEM 4 for Military

PROBLEM 5 for International

Please complete an Individual tax return including any necessary forms, worksheets, and/or schedules based on the information in the scenario. After completing the return, answer the questions relating to the problem and record your answers on the answer sheet located in the front of the test booklet.

1. VITA - BASIC Problem

Miguel is a single parent. He provides all the support for his children, Pedro and Tina, who live with him. Miguel has completed an Interview & Intake Sheet to help with the preparation of his return.

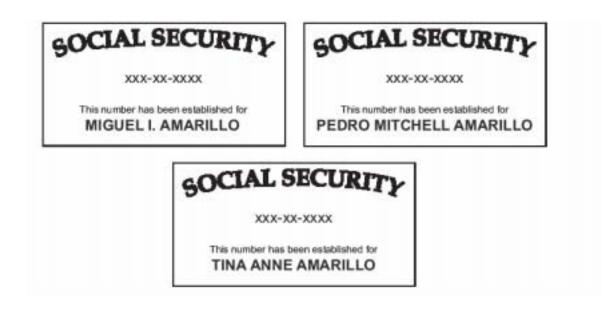
Miguel says he is a journalist. He indicates he would like any refund directly deposited in the bank and provides you a check. He gives you all the information documents he has received and says that he has no other income.

After looking at his documents, you ask him if his EIC was disallowed or reduced in the past two years and he tells you it was not. After being asked, he also states he did not receive any distributions from his retirement plan. Miguel tells you he does not want \$3 to go to the Presidential Election Campaign Fund.

During the interview, you determine Miguel does not qualify for any adjustments to his total income. You also review his expenses and determine it is not to his advantage to itemize deductions. Miguel states that the childcare receipts are for Pedro and Tina. He paid the same amount for each child. Miguel states he did not forfeit any of his dependent care benefit.

Form 13 (Rev. 15			INT	ERVIEV	AND	NTAKE	SHEE	т		- 1		
all inform	ation	This form will be use The partner or site page 2 must be in	may request	additional is	vformation	. The servic	e stater	ment and re	quest for			dete
You will	×	Valid Picture I.D.					Form	8332 or cop	y of diva	rce decre	e for nor	P
need:	×	Copies of ALL W-2						dial parent c				25
	ĸ	other income receil Tax Identification N any others shown i	lumber (TIN) f	or you, you	a, your spouse and Number of the financial institution for direct deposit into a savings or checking account							
	×	Provider's address Child/Dependent C	and Tax Ident		in Number for Copy of prior year's tax return, i							
Your Fire	t Nar	ne M3	GUEL	M.L	1	Last Nam			AMAR	ILLO		
Spouse's	First	Name		M.I		Spouse's	Last Na	me, if differ	ent			
Address		155 W FIRST	STREET	City	Ye	or City		tate Your		o Code	Tour	lip
	e Nu	mber: Daytime		Burber		Evening			-	Cel	1	
	1	Sirth (mm/dd/yyyy)	5 / 4			-	Date o	f Birth (mm)	(dd/ynny)		1 1	_
Critical			-							1	100 10	
Check if	U.S. (Citizen or resident a	ien all year:	Taxpay Spouse		Check if lived in U.S. for more than 6 months: X Taxpaye						
Check if	Legal	ly Blind: 🔲 Taxpi 🔲 Spou				Check if	Perman	ently Disabl		Такрауе Spouse	e :	
As of De	cemb	er 31st were you:	Single [Legally	Aurried	Separat	led []	Divorced				
# married	i, wer	w you living with you	r spouse at an	tytime durin	g the last	6 months o	the ye	ar? [] Y	a 🗆	No K	N/A	
la your sp	pouse	deceased?	fes 🗌 No	1	f yes, date	spouse die	rd (mm)	6dlyyyyy)	1	1		
Can your	pare	nts or someone else	claim you or	your spous	e as a dep	endent on I	heir tux	setum?] Yes	X No		
Did you p	provid	e more than half the	cost of keeping	ng up a hor	ne for the	year? 🕱	Yes	No No				-
Has the l	Earne	d Income Credit bee	n disallowed t	by IRS? [Yes	K No						
For exam	iple: 1	who lived in your ho Son, daughter, steps er. Do not include y	me and anyon shild, foster ch	e living out ld, brother.	side your l sister, ste		ou or ye	ur spouse s				
Find Name		Last Name Analytics	Date of livits (rem/M/yyy)1 4-6-2101	Relationship to you	Manths in hores, "See Special Roles bolow	US Citizen, Resident of US, Canada ar Mexico	Did person Report atur?	In child a full- tions stated permanently and totally disabled?	Dief child populate more than SDNs of Encir cores segment?	Did you provide more than SDN of Beir support? 325	Did flue person have Gress hazame of \$3200 or race? 10	person
ARIT		ANSAULTO ANSAULTO	3-17-1001	DADDITED	_	TES	50	140	NO NO	YES	110	NO NO
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for 6 r	nont one	les for Divorced, hs or less: or both parents pr illd in custody of o	ovide over h	alf of the o	hild's tot	al support?		Yes	No		home	

During the tax year did you, your	spouse, o	or anyone	e in your household:			
Receive any investment income (For example: interest or dividends)?	K Yes	No No	Pay student loan interest?		Yes	X No
Receive a distribution from an IRA or retirement plan?	Yes Yes	K No	Attend college or vocational school?		Yes Yes	K No
Receive Social Security payments?	Yes	K No	Own a home?		Yes	K No
Receive unemployment payments?	Ves Yes	K No	Pay for child/dependent care that allowed you to work?		K Yes	No No
Have income that was not reported on a W-2 or 10997 (For example: gambling winnings, jury duty, alimony or self employment income)	Yes	K No	Can someone other than you use your child to claim the EITC?	Yes	X No	N/A
Make contributions to an IRA or a retirement plan?	Yes Yes	K No	1			
Authorization						
Do you authorize the retention of Fe tax return? X Yes No	orm 13614	Interview	and Intake Sheet, to help with the	e process	ing of you	ur
Do you authorize the retention of yo X Yes No	our electron	nic tax retu	m information for subsequent reli	um prepa	ration?	
 Do you authorize the retention of yo product and/or services that may be 				lose of m	to prifie	
Note: Answer all three questions, each						
Service Statement: You will not be dar rotained will not be shared with any una purposes. This information will be prope	ied service uthorized p	e if you do persons an	not authorize any of these retenti d will not be sold, given away, or	used for	commerc	ial .
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Annual QUALITY Child Car 5540 Wilson Drive Your City, State ZIF		Amarillo Family EIN XX-XXXXXXX
Total Amount Received March 31 st June 30 th September 30 th December 31 st	\$4,000.00 \$1,000 \$1,000 \$1,000 \$1,000	Pedro & Tina Amarillo

Miguel I. Amarillo 155 W. First Street	1234
Your City, State ZIP (512) 444-5555	Date
Pay to the	
Order of	\$
	Dollars
Bank Of Asbury	
For: XXXXXXXXX: 0011111222334 1234	

a Control number 123455		OMB No. 15	45-0008	Safe, a FAST:	use	8+11i)	Visit the IRS at www.its.g	
b Employer identification number (XX – XXXXXXX	EIN)			1 Wa	gas, 16s, other co 21 ,	mpensation 084.66	2	Federal Iscome 1	.248.22
c Employer's name, address, and	ZP code			3 So	cial security way			Social security to	
Madison Magazine	÷					609.66	-		1340.00
200 E. Third Str	eet			5 M0	dicare wages at 21.	609.66	l°.	Medicare tax wit	313.00
Your City, State	ZIP			7 So	cial security tips		8	Allocated tips	313.00
d Employee's social security numb	xxx-xx-	XXXX		9 Ad	wance BC payer	ent 710.00		Dependent care	benefits , 000.00
 Employee's first name and initial 	Last name				equalified plans		12a 12a 12a	See instructions	
Miguel Amarillo 155 W. First Str	reet			13 Steph	~	Shind-party sitilities	12b		
Your City, State				14 Ot	har		120		
							120		
f Employee's address and ZIP co								///////////////////////////////////////	<u> </u>
15 State Employer's state ID num			17 State incom		18 Local wages	tps, etc. 1	19 Lo	cal income tax	20 Locality name
XX XX-XXXXXX		21,084.66	211	L.00					
Form W-2 Wage and Statemen			200]5	D	epartment of	the Tr	reasury—Internal I	Revenue Service

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

		CTED (if checked)		20	
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	1	
Bank of Asbury 1255 E 18th Stre Your City, State			20 05		rest Income
PAYER'S Federal Identification number XX – XXXXXXXX	RECIPIENT'S identification number XXX - XX - XXXX	1 Interest income not includer \$ 66	f in box 3		Copy B For Recipient
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Sav Bonds and Trees. of		This is important tax
Miguel Amarillo		s	s	- Andrews	information and is being furnished to the Internal Revenue
Street address (including apt. no.) 155 W. First Stre	eet	4 Federal income tax withheld S 0	5 investment expens	ws.	Service. If you are required to file a return, a negligence penalty or
City, state, and ZIP code Your City, State	ZIP	6 Foreign tax paid	7 Foreign country or possession	U.S.	other sanction may be imposed on you If this income is taxable and
Account number (see instructions) 1111112222334		s			the IRS determines that it has not been reported.
Form 1099-INT	(keep t	for your records)	Department of the T	heatury -	Internal Revenue Service

- 41. What is Miguel's Filing Status?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. What is the total amount of income on Miguel's return?

- a. \$21,151
- b. \$21,085
- c. \$26,051
- d. \$23,157
- e. \$24,353

43. What is Miguel's Adjusted Gross Income?

- a. \$23,088
- b. \$21,085
- c. \$22,786
- d. \$20,050
- e. \$21,151

44. What is Miguel's taxable income?

- a. \$4,088
- b. \$3,153
- c. \$4,701
- d. \$4,251
- e. \$3,388

45. What is the amount on Miguel's Form 2441 Line 3?

- a. \$1,500
- b. \$2,000
- c. \$3,000
- d. \$4,000
- e. \$5,000

46. What is the amount on Miguel's Form 2441 Line 8?

- a. 0.35
- b. 0.31
- c. 0.28
- d. 0.25
- e. 0.20

47. What is the total tax amount due on Miguel's return?

- a. 0
- b. \$470
- c. \$565
- d. \$660
- e. \$710

48. What is Miguel's Earned Income Tax Credit amount?

- a. \$2,967
- b. \$2,839
- c. \$2,808
- d. \$2,797
- e. \$2,987

49. What is the Additional Child Tax Credit amount?

- a. \$1,550
- b. \$1,513
- c. \$1,059
- d. \$1,530
- e. \$2,000

50. What is Miguel's refund or balance due?

- a. Refund of \$5,018
- b. Refund of \$4,885
- c. Balance due of \$5,055
- d. Balance due of \$125
- e. Refund of \$5,235

2. VITA/TCE – INTERMEDIATE PROBLEM

Alice and Jim Post are filing a joint return. Alice works as a Clerk in an appliance store and Jim is an Electrician. They each have a Form W-2. The Posts have completed an Interview & Intake Sheet to help with their return preparation. They do not want \$3 to go to the Presidential Election Campaign Fund.

Jim also explains that he has done some pick-up work as a handyman. He worked off and on during 2005 on a couple of home fix-up projects. He made a total of \$1300 and is unsure of how to handle the income. Jim has a list of expenses related to his handyman work.

The Posts have three children, Joe, Marie and Martha. Joe is a high school sophomore, Marie is in sixth grade and goes to after school care during the school year and Martha is in day care while Alice and Jim work. In addition to day care expenses, Alice and Jim give you a list of expenses and state they have itemized deductions in past years and ask if you can help them with this year.



Α	nnual Statement – 2005
Concord Child Care 4014 Hamilton Lane Your City, State ZIP	EIN XX-XXXXXX
	Jim & Alice Post 1010 North Franklin Your City, State Zip
Marie Post – After School Care Martha Post – Day Care	\$ 1,650 \$ 4,250

Expenses provided by the Taxpayer:

Unreimbursed Doctors bills \$460 **Unreimbursed Prescriptions \$275** Medical insurance premiums \$950 (Coverage on Alice's job) Life insurance premiums \$675 Stop smoking treatment plan \$475 Funeral costs for his Mother \$4,500 Home mortgage interest \$8,290 Property tax – personal residence \$2,400 Credit card interest \$345 Cash contributions to church \$850 Cash contributions to Senate re-election campaign \$250 Tax preparation fee for 2004 taxes \$125 Interest for personal car \$585 Clothing donated to charity (fair market value) \$175 Cash donated to Mary Green, a homeless person \$75 Additional State Income Tax (paid in 2005) \$975 Personal property tax portion of vehicle license fee \$385 Gambling losses of \$450

Jim's Handyman Work

Total Income - \$1300

Expenses Tools - \$173 Supplies - \$32 Mileage – 136 miles in and around town (Total of 13456 miles driven in 2005) The Posts bought Jim's truck in November 2002 and he has used it for some pick-up work each year. **Note: All of Jim's business related travel was before 9-1-2005.**

Form 1 (Rev. 11			INT	ERVIEW	AND	NTAKE	SHEE	т				
all inform	ation	This form will be u The partner or s n page 2 must be	ite may request	additional inf	ormation	. The servic	e stater	ment and re	quest for			dete
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need:	ĸ	Copies of ALL W						dial parent c				25
	ĸ		come received by you and your spouse Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account									
	×	any others show Provider's addres		and Tax Identification Number for Copy of prior year's tax return, if available								
		Child/Dependent Care Credit										
Your Firs	t Nar	ne	JIN.	M.I.	A	Last Nam			PO	67		
Spouse's	First	Name	ALICE	M.I.	c	Spouse's	Last Na	me, if differ	ent			
Address	2	1010 HORTH	FRANKLIN	City	Yo	ar City	5	tate Your	St. Z	ip Code	Tour	lip
Telephon	e Nu	mber: Daytime	Tour	Bunber		Evening				Cel		
Your Dat	e of B	širth (mm/dd/yyyy)	10 / 13	/ 1962		Spouse's	Date o	f Birth (mm)	dd/yyyy)	5	/ 18 /	1965
Critical	Data		1.1.0110.000	10201000						1	Service and	
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Check if	Legal		payer			Check if	Perman	ently Disabl	et:	Такрауе Spouse	r.	
As of De	cemb	er 31st were you:	Single 2	Legally M	arried	Separat	led []	Divorced				
# married	i. wer	w you living with y	our spouse at an	sytime during	the last	6 months o	the ye	ar? [] Y	n K	No 🗆	N/A	
			Yes K No	· · · ·		spouse die			,	1		-
Can your	pare	nta or someone el	ae claim you or t	your aboute	as a dec	endent on I	heir ture	setum?] Yes	K No		
		e more than half t						□ No		108 100		_
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For exam	iple: 1	who lived in your t Son, daughter, ste er. Do not includ	pome and anyon pohild, foster chi	e living outsi id, brother, s	de your l	home that y	ou or ye	ur spouse s				
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											1.	
"Specia		les for Divorce	d, Legally Sep	parated, or	Never	Married p	parents	s; if the ch	ild lived	in your	home	
		hs or less: or both parents	ners ide march	all of the et-	definition to the	d month	10	Yes 🔲	No			
for 6 r		OF DESIGN CARDINGS	UNITED OVER IN	OF CELERIC CON	HU 3 805	support?	. U.	Yes 🛄	10			
for 6 r		ild in custody of				half of the	e vear?	Ves Ves		0		

	ring the tax year did you, your	spouse,	or anyon	e in your nousenoid:			
	ceive any investment income rexample: interest or dividends)?	Vec Yes	K No	Pay student loan interest?		Yes	No No
	ceive a distribution from an IRA or rement plan?	Yes Yes	K No	Attend college or vocational school?		Yes Yes	K No
Red	ceive Social Security payments?	Yes Yes	K No	Own a home?		X Yes	No No
Rec	ceive unemployment payments?	Ves Yes	K No	Pay for child/dependent care that allowed you to work?		K Yes	No No
a V wint	ave income that was not reported on Yes KNo Can someone other than Y4 W-2 or 1099? (For example: gambling innings, jury duty, alimony or self mployment income) Yes KNo Can someone other than Y4 you use your child to claim the EJTC?					No No	N/A
	ike contributions to an IRA or a 🔲 Yes 🔣 No						
Aut	thorization						
•	Do you authorize the retention of Fo tax return? X Yes INo	orm 13614	Interview	and Intake Sheet, to help with the	e process	ang of yo	ur
•	Do you authorize the retention of yo	our electron	nic tax retu	m information for subsequent reti	um prepe	ration?	
•	Do you authorize the retention of yo product and/or services that may be				ose of m	aling of	
	Note: Answer all three questions, each	one stands	on its own :	merit.			
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a Control number 1222465		OMB No. 15	45-0008	Safe, a FAST!	use 🖅 🖓	D	Visit the IRS at www.hs.g		
b Employer identification number (EIN)					ges, tips, other compensation	5	Pederal Income t	ax withhold	
XX-XXXXXX		14,650.00			364.00				
e Employer's name, address, and	3 Social security wages			4 Social security tax withheid					
Casper Appliances					14,650.00				
201 West Third Street					dicare wages and tips	 Medicare tax withheid 			
Your City, State				14,650.00					
Tour crey, scace bir					cial security lips	8 Allocated tips			
d. Employee's social security number XXX - XX - XXXX					wance EIC payment	10 Dependent care benefits			
e Employee's first name and initial Last name					11 Nonqualified plans 12a Sea instructions to				
Alice Post 1010 North Franklin Your City, State ZIP					ny katrument hindi garafy pan exc pay Pan	125 126 12c 12c 12c 12d 5			
f Employee's address and ZIP code						in.			
15 State Employer's state ID num		ate wages, tips, etc.	17 State incom	ie tax	18 Local wages, fips, etc.	19 Lo	cal income tax	20 Locality name	
XX XX-XXXXXX		14,650.00	105	5.00					
Form W-2 Wage and Statemen	d Tax nt		200]5	Department of	the T	isasury—intornal i	Revenue Service	

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a Control number 113665		ONIB No. 15	45-0008	Safe, a FAST	courate, Use	~8~ 1	ĪÐ	Visit the IBI at www.isi		
b Employer Identification number (EIN) XX – XXXXXX						hercompensatio 8 , 250 , 0		Federal Income	tax withhaid 4248.00	
e Employer's name, address, and	3 Social security wages 49,250.00				4 Social security tax withheld 3053,50					
University Electronics 695 South 23rd Street Your City, State ZIP					6 Medicare wages and tips 6 Medicare tax withheld 49,250.00 714 7 Soctal secarity tips 8 Allocated tips					
d Employee's social security number XXX - XX - XXXX					vance EIC	payment	10	Dependent care	1000.00	
Employee's fint name and initial Last name					nqualified		10044	12a See instructions for box 12		
Jim Post 1010 North Frank	clin			13 Shint	1	ement Third-purty sick ply	1			
Your City, State ZIP				14 Other			12:	· 		
							120			
f Employee's address and ZIP co	de						14	/// //// .		
15 State Employer's state ID nur XX XX - XXXXXX		ate wages, tips, etc. 8,250,00	17 State incom 1805		18 Local y	wages, tips, etc.	19 La	cal income tax	20 Locality name	
Form W-2 Statement 2005 Department of the Treasury-Internal Bevenue Service										

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- 41. What is the Posts' Filing Status?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. What is the net profit, if any, from Jim's work as a handyman?

- a. \$1,300
- b. \$0
- c. \$1,040
- d. \$ 695
- e. \$1,240

43. What is the total amount of income on the Posts' return?

- a. \$63,929
- b. \$63,995
- c. \$59,786
- d. \$63,940
- e. \$64,353

44. What is the Posts' Adjusted Gross Income?

- a. \$63,866
- b. \$63,918
- c. \$62,900
- d. \$62,880
- e. \$64,353

45. What is the amount on the Posts' Schedule A, line 1?

- a. \$1,685
- b. \$2,160
- c. \$2,835
- d. \$3,209
- e. \$6,660

46. What is the amount on Posts' Schedule A, line 28?

- a. \$14,260
- b. \$15,829
- c. \$13,560
- d. \$19,985
- e. \$14,985
- 47. What is the Posts' taxable income?
- a. \$48,088
- b. \$43,153
- c. \$32,881
- d. \$34,353
- e. \$32,956

48. What is the amount of Posts' Child & Dependent Care Credit?

- a. \$980
- b. \$780
- c. \$1000
- d. \$5,900
- e. None of the above

49. What is Jim's Self-Employment tax, if any?

- a. \$154
- b. \$204
- c. \$0
- d. \$147
- e. \$162

50. What is the Posts' refund or balance due?

- a. Refund of \$4,244
- b. Refund of \$4,114
- c. Balance due of \$4,244
- d. Balance due of \$43
- e. Refund of \$4,124

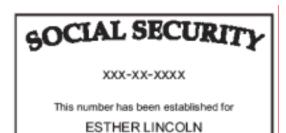
3. VITA/TCE - Advanced Problem

Esther Lincoln asks you to prepare her return. She is a retired school teacher, who was widowed in 1999 and has not remarried. She does not want \$3 to go to the Presidential Election Campaign Fund. Mrs. Lincoln has completed an Interview & Intake Sheet to assist with her return preparation. She made estimated tax payments of \$450 per quarter (a total of \$1,800) in 2005.

Mrs. Lincoln retired from the Salem Public School System on December 10, 2004 and received her first pension check on January 2, 2005 and has received monthly checks ever since. In addition to her pension and Social Security benefits, Mrs. Lincoln received \$400 in interest income in 2005 and sold some stock. She had purchased 100 shares of AEP stock on June 1, 2003 for \$8,456. She sold 30 shares of AEP on May 2, 2005 for \$4,522 and wants to know how to handle this on her return.

Mrs. Lincoln also informs you that on February 18th 2005 she sold a lake lot for \$6,500 cash to a friend of the family. It was a fair market transaction with no selling expenses. Mrs. Lincoln explains that she acquired the property through inheritance from her father. He had originally purchased the lot for \$1,000 in 1976. Mrs. Lincoln's father died on June 1st 1984. The fair market value of the property in 1984 when she received title from her father's estate was \$3,000. Mrs. Lincoln asks if there is anything she needs to report with this sale.

Mrs. Lincoln tells you that in the fall of 2005 she began a small business making specialty teddy bears. She grossed \$4200. She had some expenses including \$600 for supplies, shipping \$300, business phone and internet services \$120 and \$60 in bus tokens and taxi expenses for business related travel as she does not drive. If entitled to a refund, Mrs. Lincoln wants it deposited into her checking account.



Form 1 (Rev. 11			INT	ERVIEW	VIEW AND INTAKE SHEET							
all inform	ation	This form will be use The partner or site page 2 must be inc	may request	additional in	formation	. The servic	e stater	ment and re	quest for			dete
You will	×	Valid Picture I.D.			Form 8332 or copy of divorce decree for non-							1
need:	×	Copies of ALL W-2			and the amount of custodial parent claiming child spouse Proof of Account Number and Routing Transit Number of the fearning thilds for direct							
	ĸ	other income receil Tax Identification N any others shown of	umber (TIN) f	or you, you								
		Provider's address Child/Dependent C	and Tax Ident		on Number for Copy of prior year's tax return, if available							
Your Fire	t Nar	ne Ed	THER	M.L	A	Last Nam			LINC	OLN		
Spouse's	-			MI				me, if differ	ent			
Address	-	1809 N ALBAN	Y STREET	City	Ye	ar City		tate Your		p Code	Tour	lip
	ne Nu	mber: Daytime		Bunber		Evening				Cel		
2	100	linth (mm/dd/yyyy)		/ 1938		-	Date o	f Birth (mm)	(dd/ymp)		1 1	_
Critical	-		- 1 44	2 2330								-
	-	Citizen or resident al	ien all year:	Taxpay Spouse		Check #	lived in	U.S. for mo	re than 6	monthe:	No.	payer sube
Check If	Legal	ly Blind: Taxpa	P			Check if	Perman	ently Disabl		Такраую Spouse	e :	
As of De	cemb	er 31st were you:	Single [Legally N	Aarried	Separat	led []	Divorced				
# married	d, wer	w you living with you	r spouse at ar	tytime durin	g the last	6 months o	the ye	ar? V	na 🕱	No 🗆	N/A	_
la your se	pouse	decessed? 😿 Y	es 🗌 No	1	yes, date	spouse die	id (mm)	6dlyyyyy)	61	15/ 19	99	
Can your	pare	nts or someone else	claim you or	your spouse	as a dep	endent on t	heir tux	setum?	Yes	No No		
Did you p	provid	e more than half the	cost of keeping	ng up a hon	ne for the	year? K	Yes	No No				-
Has the l	Earne	d Income Credit bee	n disallowed t	by IRS?	Yes	K No						
For exam	nple: 1	who lived in your ho Son, daughter, steps er. Do not include y	me and anyon hild, foster ch	e living outs ild, brother,	ide your l sister, ste		ou or ye	ur spouse s				
Fint Name		Lant Harton	Date of Birth prem/Md/yyyg1	Relationation Bo you	Manths in home. "see Special Roles boloe	UB Cilizen, Resident of UB, Carvela er Mexico	Did person Reject atur?	In child a fall- tions studied permanently and totally disabled?	Dief child provide more than 50% of their own sepport?	Did you provide more than 50% of file# support3	Dit flue person have Drose brooms of \$2200 or race?	
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-												
					-	-	-	-			-	-
for 6 t	mont one	les for Divorced, hs or less: or both parents pr ild in custody of o	ovide over h	alf of the c	hild's tota	al support?		Yes 🔲			home	

Du	ring the tax year did you, your	spouse, i	or anyone	e in your household:				
	ceive any investment income example: interest or dividends)?	K Yes	No No	Pay student loan interest?		Ves Yes	图 :	¥ρ
	ceive a distribution from an IRA or rement plan?							No
Red	ceive Social Security payments?	K Yes	No No	Own a home?		X Yes	0	No
Red	ceive unemployment payments?	Yes Yes	K No	Pay for child/dependent care that allowed you to work?		Ves Yes	ĸ	Nic
a V wint	e income that was not reported on -2 or 10997 (For example: gambling rings, jury duty, alimony or self sloyment income)	Yes	No No	×	NA			
	ke contributions to an IRA or a rement plan?	Yes Yes	KI No	1				
Aut	horization							
•	Do you authorize the retention of Fe tax return? X Yes No	orm 13614	Interview	and intake Sheet, to help with the	process	sing of you	ur	
•	Do you authorize the retention of yo	our electron	nic tax retu	m information for subsequent retu	ım prepe	ration?		
•	Do you authorize the retention of yo product and/or services that may be				ose of m	aling of		
	Note: Answer all three questions, each	one stands	on its own i	merit.				
reta pur	vice Statement: You will not be der ined will not be shared with any una poses. This information will be prope due date of the return.	uthorized ;	persons an	d will not be sold, given away, or i	used for	commerc	iai	
reta put the	ined will not be shared with any una poses. This information will be prope	uthorized ;	persons an	d will not be sold, given away, or i	used for	commerc	iai	
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reta put the Sign Into	lined will not be shared with any una poses. This information will be prope due date of the return.	uthorized ; inly dispose te anythin	persons an ad of when	d will not be sold, given away, or i no longer needed and retained no Date	used for o longer	commerc than 3 ye	sial ars fr	

Esther Lincoln 1809 N. Albany Street	1234	
Your City, State ZIP	Date	
(555) 444-5555 Pay to the		
Order of	\$	
	Dollars	
National Bank		
For XXXXXXX:00011112222234 1234		

PAYER'S name, street address, dty, state, and ZIP code SALEM PUBLIC SCHOOLS 277 W. ALLEN STREET YOUR CITY, STATE ZIP		1 Gross distribution <u>\$ 28,792</u> 2a Taxable amount S	OMB No. 1545-0119 2005 Form 1099-R	Distributions From Pensions, Annuities Retirement o Profit-Sharim Plans, IRAs Insuranc Contracts, etc		
		2b Taxable amount not determined	Total distribution	Copy B		
PAYER'S Federal identification number XX - XXXXXXX XX XX - XXXXXX		 Capital gain (included in box 2a) 	A CONTRACTOR OF A CONTRACTOR OFTA CONTRACTOR O	income on you federal ta return. If th		
		s	\$2.597.00	form shows federal income		
RECIPIENT'S name ESTHER LINCOLN		5 Employee contribution or insurance premium \$ 25,288.00	 6 Net unrealized appreciation in employer's securities \$ 	tax withheld in box 4, attach this copy to your return.		
Street address including apt. 1809 N. ALBANY S		7 Distribution IRA/ code(s) SEP SMPL 7 □	8 Other E \$	This information is being furnished to the internal		
City, state, and ZIP code YOUR CITY, STATE ZIP Account number lise instructions)		9a Your percentage of tota distribution %				
		10 State tax withheld <u>\$ 353</u> S	11 State/Payer's state n XX - XXXXXX	 12 State distribution \$28,792 \$ 		
		13 Local tax withheid S	14 Name of locality	15 Local distribution		

2005 . SEE THE REVERSE FOR MORE P BOX 1. Name ESTHER A. LINCOLN	Box 2. Beneficiary's Social Security Number XXX-XX-XXXX				
Box 3. Benefits Paid in 2006 Box 4. Benefits Repaid to 6,768.00	SSA in 2005 Box 5. Not Benefits for 2006 (Box 3 minus Box 0,00 6,768.00				
DESCRIPTION OF AMOUNT IN BOX 3 Benefits paid by direct deposit \$6768.00 MEDICARE PREMIUMS DEDUCTED \$ 948.00 TOTAL \$7,716.00	DESCRIPTION OF AMOUNT IN BOX 4 NONE				
101AD \$7,710.00	Box 6. Voluntary Federal Income Tax Withholding 0.00				
	Box 7. Addess 1809 N ALBANY STREET YOUR CITY, STATE ZIP				
	Box 8. Claim Number (Use this number if you need to contact SS				

CORRE	CTED (if checked)	5	-			
state, 2P code, and telephone no. BANK ET ZIP	Payer's FITN (optional)	2005		rest Income		
RECIPIENT'S identification number XXX-XX-XXXX	1 Interest income extinctuder \$ 400	d in baix 5		Copy For Recipier		
0	2 Early withchanol penalty			This is important has		
Street address (robudieg apt. no.) 1809 N ALBANY STREET Gby, stats, and 2P code YOUR CITY STATE ZIP Account number (see instructions)		5 Investment expone S	N85	Service. If you are required to tile a return, a negligence penalty or		
		7 Foreign country or U.S. possession		other sanctice may be imposed on you if this income is taxable and		
				the IRS determines that # fats not been reported.		
	state, ZP code, and telephone ms. BANK ET ZIP RECIPIENTS elementation member XXX-XX-XXXX	EANK ET ZIP RECIPIENTS signification number XXX-XX-XXXX E Larly with traces for include S 2 Larly with traces for with 44 S REET E Freign tax paid	state, ZP code, and belightene me. Payer's RTN (optional) OMB No. 1545-0132 BANK 20005 ET 20005 ZIP Form 1099-INT RECIPIENT'S elementication mander 1 interest income sof included in box 3 XXX - XX - XXXX \$ 400 2 Early withchavel peoply 3 interest on U.S. Size Bonds and Trees. o REE'T \$ 5 REE'T 6 Foreign tax paid	state, ZP code, and telephone ms. Payer's RTN (aprices) OMB No. 1546-0112 EANK ET ZIP 2005 Inter Form 1099-INT RECIPIENTS startification number XXX - XX - XXXX 1 interest income sof included in box 3 \$ 400 2 Early with these location of U.S. Samps Bords and Trees. obligations \$ 5 REE'T 5 5 REE'T 6 5		

Proceeds From Broker and Barter Exchange Transactions	2005 Errn 1099-B	ta Dale d'aile or achange 05/02/2005 16 CUBP no.	PAYERS mane, steel address, cty, state, ZP code, and biophone no. WASHINGTON CAPITAL 1345 FREMONT STREET YOUR CITY, STATE ZIP				
constitutions and options premiume	Reported to PRS] Clean proceeds line of	2 Stocks, bonds, etc. \$ 4,522					
	4 Federal income tax withheit	3 Banoring	RECIPIENT'S identification number	W7EP'S Federal Identification number			
	\$	\$	XXX-XX-XXXX	xx-xxxxxx			
Copy B For Recipient This is important tas information and in	 Classes of stock eachanged 	5 No. of shares exchanged		RECPENTS SAME ESTHER LINCOLN			
being familated to the Internal Revenue Service. If you are required to file a return, a segligance penality or	ATED	7 Desception 30 SHARES AEP INCORPORT	REFT	Breat address (roboting apt. no.) 1809 N ALBANY ST			
other sanction may be imposed on you if this income is taxable and the IRS determines that	Unwellaad profit or local on open contracts—12/51/2004 \$	8 Profit or (cost) vanidated in 2005	C4g. states, and ZP code YOUR CITY, STATE ZIP				
it faan nuit been reported	11 Appropria profit or (kuo)	10 Unrealized profit or (loss) on open contracts-12/91/2009 \$	ss, oity, stata, and ZIP coda	CORPORATION'S earner, street addre			
1		12 If the box is shecked, the re- their tax return based on the	Account number des instructions)				

- 41. What is Mrs. Lincoln's Filing Status?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. What is the amount of Mrs. Lincoln's net capital gain or loss, if any?

- a. \$3,000
- b. \$3,500
- c. \$5,485
- d. \$4,522
- e. \$5,015

43. What is the amount of Mrs. Lincoln's taxable pension, if any?

- a. \$28,792
- b. \$25,288
- c. \$23,347
- d. \$25,316
- e. \$27,347

44. What is the net profit or loss from Mrs. Lincoln's business, if any?

- a. \$0
- b. \$3,820
- c. \$3,120
- d. \$4,200
- e. \$3,180

45. What is the total amount of income on Mrs. Lincoln's return?

- a. \$36,051
- b. \$43,550
- c. \$44,786
- d. \$41,265
- e. \$42,105

46. What is Mrs. Lincoln's Adjusted Gross Income?

- a. \$44,786
- b. \$41,765
- c. \$43,650
- d. \$41,884
- e. \$42,105

47. What is the Mrs. Lincoln's standard deduction?

- a. \$6,250
- b. \$5,000
- c. \$10,000
- d. \$6,050
- e. \$7,300

48. What is Mrs. Lincoln's taxable income?

- a. \$34,088
- b. \$33,153
- c. \$32,394
- d. \$34,353
- e. \$32,434
- 49. What is Mrs. Lincoln's total tax?
- a. \$4,656
- b. \$4,976
- c. \$4,731
- d. \$4,326
- e. \$4,663

50. What is Mrs. Lincoln's refund or balance due?

- a. Refund of \$259
- b. Refund of \$134
- c. Balance due of \$266
- d. Balance due of \$259
- e. Refund of \$119

4. VITA - Military Problem

Marjorie North comes in to the Base Tax Center for help with her 2005 tax return. Mrs. North is married to SFC Michael North. SFC North is an Army Reservist activated in May 2005 and deployed to Iraq in June 2005. The North's have been married for twelve years and have one daughter, Talynn, age 7. Mrs. North shows you not only her ID card but also a completed Power of Attorney to file the return on behalf of her husband. She has also completed the Tax Center's Intake Sheet to provide details for the return preparation.

In civilian life, Michael is a teacher at Furman High School. Marjorie is a software development programmer and has been able to continue to work with her company via remote access. Their W-2's are shown below. They do not need a state return prepared; they did not itemize deductions last year; and if they are due a refund, they want it mailed to their current address. The Norths do not want \$3 to go to the Presidential Election Campaign Fund.

Marjorie states that Michael did spend \$385 on school supplies for his classes at Furman. Additionally **prior to be activated**, Michael attended 5 monthly drills in 2005 at a site downstate 120 miles (240 miles roundtrip) from home. He would drive down after school on Friday one weekend a month staying at a local motel on Friday and Saturday nights (10 nights total) at a flat cost of \$45 per night. His meal expense record shows a total of \$237 spent during the time he was away for the drills. Michael's car was purchased originally June 16 2003. The total miles driven on the car for 2005 were 16540.

When the North's moved to their first post-of-duty, they chose to not sell their home. They listed the house for lease with a realty company. It was available for rent (placed in service) at \$700 per month and immediately rented on July 1, 2005.

Rent collected in 2005 - \$4,200

Real Estate company fees - \$375

July to December Yard Maintenance & Repairs \$465 Annual Real Estate Taxes - \$630 Annual Mortgage Interest - \$2472

The Realtor computed the 2005 depreciation to be \$1,782.

The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000], which is not depreciable. The Realtor used a 27.5-year recovery period, straight-line method.

SOCIAL SECURITY

XXX-XX-XXXX This number has been established for Michael L. North



XXX-XX-XXXX

This number has been established for Talynn C. North

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Marjorie E. North

A	Innual Statement – 2005
Quality Child Care 4014 Washington Street Your City, State ZIP	EIN XX-XXXXX
	Marjorie North 123 Main Street Your City, State Zip
Talynn – After School Care	\$ 1,650

Form 1 (Rev. 15			INT	ERVIEW	AND	INTAKE SHEET							
all inform	ation	This form will be u The partner or s n page 2 must be	ite may request	additional in	formation	. The servic	e stater	ment and re	quest for			dete	
You will	×	Valid Picture I.D.	2				Form	8332 or cop	y of divor	ice decre	e for nor	F.	
need: Copies of ALL W-2, 1098, 1099 Form other income received by you and yo								dial parent c				25	
	×	Tax Identification	Number (TIN) f	or you, your		e and Froof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account							
		any others show Provider's addre Child/Dependent	ss and Tax Ident		mber for			of prior yea		0.000			
Your Fire	t Nar	na B	TCHAEL	MI	L	Last Nam			110 P	TH		-	
Spouse's	-		MARJORIE	MI	E			me, if differ					
Address		123 HATH		City		ur City		tate Your		ip Code	Tour	lip	
	in Nu	mber: Daytime		Burber		Evening	- 1			Cel			
2	100	Sinth (mm/dd/yyyy)	0.0000.000000				Date o	f Birth (mm)	(dd/ynny)		/ 04 /	1969	
Critical			03 1 10	1 2700							1		
Check if	U.S. (Citizen or resident		Taxpay		Check #	lived in	U.S. for mo	re than 6	monthe:	K Tax	ipayer suse	
Check if	Legal		ipayer cuse			Check if	Perman	ently Disabl		Такрауе Spouse	r -		
As of De	cemb	er 31st were you:	🗌 Single 💈	Legally N	Aurried	Separat	led []	Divorced					
f married	i, wer	w you living with y	our spouse at an	tytime durin	g the last	6 months o	the ye	ar? [] Y	is 🕱	No 🗆	N/A		
la your s	pouse	deceased?	Yes 🕱 No	1	yes, date	spouse die	rd (mm)	6dlyyyyy)	1	1			
Can your	pare	nts or someone el	ise claim you or	your spouse	as a dep	endent on t	heir tist	setum?] Yes	No No			
Did you p	provid	e more than half t	he cost of keepin	ng up a hom	e for the	year? 🕱	Yes	No No				-	
Has the l	Earne	d income Credit b	een disallowed t	by IRS?	Yes	K No							
For exam	iple: 1	who lived in your t Son, daughter, ste er. Do not includ	pome and anyon pohild, foster chi	e living outs id, brother,	ide your l sister, ste		ou or ye	ur spouse s					
Fint Name TALY28		Last Harse MIRTS	Date of Birth (rem/Md/yyys) 04-02-1930	Relationation to you DALMENTER	Manths in hores, "see Special Roles bolow	US Calues, Resident of US, Canada ar Mexico TES	Did person Re part seturo?	Is child a full- tions studied and totally disation TES	Diel chief provide more than 50% of their own support?	Did you provide more than 50% of Bet happed? 312.5	Diff. the person have Grees have of \$2200 or mose?	In perso quality in child of another person 310	
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for 6 t	nont one	les for Divorce hs or less: or both parents ild in custody of	provide over h	alf of the c	hild's tota	al support?		Yes	N0		home		

burning the tax year and you, your	spouse,	or anyon	e in your household:		
Receive any investment Income (For example: interest or dividends)?	☐ Yes	K No	Pay student loan interest?	Yes	No No
Receive a distribution from an IRA or retirement plan?	Vec.	K No	Attend college or vocational school?	Yes Yes	K No
Receive Social Security payments?	Yes Yes	K No	Own a home?	X Yes	No No
Receive unemployment payments?	Ves Yes	K No	Pay for child/dependent care that allowed you to work?	K Yes	No No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	Yes	K No	Can someone other than you use your child to claim the EITC?	fes 🕱 No	N/A
Make contributions to an IRA or a retirement plan?	Yes Yes	K No			
Authorization					
Do you authorize the retention of For tax return? X Yes No	orm 13614	Interview	and Intake Sheet, to help with the pro-	cessing of yo	ur
Do you authorize the retention of yo Yes Xo	sur electror	nic tax retu	m information for subsequent return pr	eparation?	
 Do you authorize the retention of yo product and/or services that may be 				to gnifem h	
Note: Answer all three questions, each	one stands	on its own	mert.		
retained will not be shared with any una purposes. This information will be prope	uthorized (persons an		for commen	sial
retained will not be shared with any una purposes. This information will be prope the due date of the return.	uthorized (persons an	d will not be sold, given away, or used	for commen	sial
retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes: • (<u>Volunteer Use Only</u> : Be sure to no Coordinator and IRS Site Reviewer	uthorized ; rły disposi te anythio	persons an ad of when	Id will not be sold, given away, or used no longer needed and retained no lon Date	for commen ger than 3 ye	sial ears from
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a Control number	CMB No. 15	H5-0008	Sofe, o FASTI	oourata. 🗲	e+111	>	Visit the IR8 at www.kts.p	
b Employer identification sumber (EIN)			1 Wa	ges, figs, other co		2	Federal Iscore	
XX-XXXXXXX				15,	000.00		1.	960.00
e Employer's name, address, and ZIP code			3 800	sal security wa			Social security \$	
FURMAN COUNTY DISTRIC	C SCHOOLS	L		15,	000.00	-		930.00
789 HIGH SCHOOL	1 10 11 10 110		5 Ma	dicare wages a		L .	Medicare tox with	the
Your City, State ZIP		L		15,	000.00			217.50
Tour city, state hir		7 500	dal security tips		a	Allocated tips.		
d Employee's social security number	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		9 Advance EC payment 10 Dependent care b				bonefits	
777	XX-XXXX					_		
 Employee's first name and initial Last 	mama		11 No	iqualified plans		120	See instructions	for box 12
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MICHAEL L. NORTH			13 million		Invit-party arx pay	326		
123 Main Street		L		₹		1		
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Your City, State Zip						1		
						22d		
						1		
f Employee's address and ZP code						10	///////////////////////////////////////	<u>/////////////////////////////////////</u>
16 State Employer's state ID number	18 State wages tips, etc.			18 Local wages	NUS. 411.	19 Lo	sal income tax	29 Locality name
XX XX-XXXXXX	15,000,00	765	.00					
W-2 Wage and Tax		200		D	epartment of	the Tr	Netdury-Informal	Revenue Service
Form W-Z Statement		200	כו					

Form W-Z Statement Copy B—To Be Fied With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

a Control number	OMB No. 15	545-0008	Safe, a FAST!	use	2-11	D		sit the IRS www.its.g	
b Employer identification number (EIN)			1 Wat	pis, tips, other		2	Feder	al la corse	tax withheld
XX-XXXXXXX					0.00				0.00
 Employer's name, address, and ZIP code 			3 80	olal security v	-		Social		ax withhold
DFAS				19	,756.65	5		1	,224.91
P.O. BOX 8899			5 Mo	dicare wages			Medic	are tax wit	
INDIANAPOLIS, IN 46249-	2410			19	,756.65	5			286.47
INDIANAFOLIS, IN 46245-	7 80	cial security ti	p6	8	Alloca	6ed tips			
d Employee's social security number	9 Ac)	vance EIC pa	ment	10	Deper	ndent care	berefits		
						_			
 Employee's first name and initial Last name 	6		11 No	nqualified pla	16.	121	i See ir	structions.	for box 12
MICHAEL L. NORTH						1			
123 MAIN STREET			13 Statuto amploy		sick perio	121	'		
YOUR CITY, STATE ZIP			14 Off	107		120	:		
						1			
			0 61	9,756	65	120	۱		
			8 41	5,150		1			
f Employee's address and ZIP code								//////	
	State wages, tips, etc.	17 State incom	te tax	18 Local wag	es, tips, etc.	19 Lo	cal inco	me tax	20 Locality rame
XX XX-XXXXXXX		I							
Form W-2 Wage and Tax Statement		200]5		Department o	f the T	neesury	Internal	Revenue Service

Copy 8-To Be Filed With Employee's FEDERAL Tax Return. This information is being turnished to the Internal Revenue Service.

a Control number		ONB No. 15	45-0008	Safe, a FAST:	ocurate, Use	-9-	11k		fisit the IRS t www.its.g	
b Employer identification number XX – XXXXXXX				1 Wa		ther compens 1,563				103.00
 Employer's same, address, and 	ZIP code			3 80	olal securit	tywages 1,563	.26	4 Sock	al security to	x withhold 96.92
DFAS P.O. BOX 8899 INDIANAPOLIS, IN	1 46249-24	110				pes and tipe 1,563			care tax wit	hheid 22.67
					cial securit			8 Aloc		
d Employee's social security numbers	xxx-xx-	XXXX		9 Ad	vance EC	payment		10 Dapa	indent care	benefits
 Employee's first name and initial MICHAEL L. NORTH 					nqualified			9	instructions	for box 12
123 MAIN STREET YOUR CITY, STATE	7 7TD			13 Storts emptoy	- -	when him	90-13 85	12b		
TOOR CITT, DIRI	3 10 L L			14 OB	har.			12c		
								12d		
f Employee's address and ZIP co 15 State Employer's state ID num		ale wages, fips, etc.	17 State incom	ie tax	18 Local	wages, tips, (ko. 1	9 Local Inc	orma tax	20 Locality name
XX XX-XXXXXX										
W_O Wage and	d Tax		סחו	זר		Departm	iont of 1	he Treasur	y—internal 8	Revenue Service

Form W-Z Statement

CUUS

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

a Control number		OMB No. 15	145-0008	Sofe, a FAST:	Uze Carato,	llo		the IRS www.its.go	
b Employer identification number () XX – XXXXXXX	EIN)			1 Wa	ges, lips, other compensatio 28, 956. (Federal I		364.00
c Employer's name, address, and FLINT ENTERPRISE					cial security wages 30,956.	0.0		1,	x withheld 919,27
346 HARVARD STRE YOUR CITY, STATE	ET				dicare wages and tips 30,956.(00	Medican		thekd 448,86
TOOR CITT, STATE	11 F			7 80	cial security tips	-8	Allocated	d tipe	
d Employee's social security numb	er XXX - XX -	XXXX		9 Ad	Nance BC payment	10	Depende	int care l	cenefts
 Employee's first name and initial MARJORIE E. NORT 				11 No	nqualitied plans	12 12	a 800 instr 2	, 000	
123 MAIN STREET				13 Stripp	na Advantati Tritdort na pan excipe	12	b		
YOUR CITY, STATE	SIP			14 Of	hor	12	°		
						12	d I		
1 Employee's address and ZIP coo	ol					7/	111/1	/////	
15 State Employer's state ID num XX XX-XXXXXXX	ber 16.5	ixle wages, tips, elc.	17 State incom	vo tax	18 Local wages, tips, etc.	19 L	ocal income) tax	20 Locality rama
Form W-2 Wage and Statemen	Tax t		200]5	Departmen	t of the 1	Treasury—I	internal P	kevense Service

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

- 41. What is the Norths' Filing Status?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. What is the amount on the Norths' Schedule E, line 26?

- a. \$4,200
- b. \$27
- c. \$ 0
- d. -\$1,524
- e. -\$5724

43. What is the total amount of income on the Norths' return?

- a. \$46,051
- b. \$43,088
- c. \$44,786
- d. \$45,546
- e. \$44,353

44. What is the Norths' Adjusted Gross Income?

- a. \$44,241
- b. \$45,296
- c. \$43,991
- d. \$45,546
- e. \$46,200

45. What is the Norths' standard or itemized deduction?

- a. \$5,724
- b. \$7,300
- c. \$10,000
- d. \$8,435
- e. \$2,390
- 46. What is the Norths' taxable income?
- a. \$24,088
- b. \$24,641
- c. \$21,653
- d. \$24,353
- e. \$27,341

47. What is the amount of Norths' Child & Dependent Care Credit?

- a. \$ 330
- b. \$0
- c. \$495
- d. \$1,650
- e. None of the above

48. What is the total tax on the Norths' return?

- a. \$1,464
- b. \$1,112
- c. \$1,380
- d. \$1,760
- e. \$1,660

49. What are the total prepayments on the Norths' return?

- a. \$4,405
- b. \$4,500
- c. \$4,427
- d. \$4,320
- e. \$4,609

50. What is the Norths' refund or balance due?

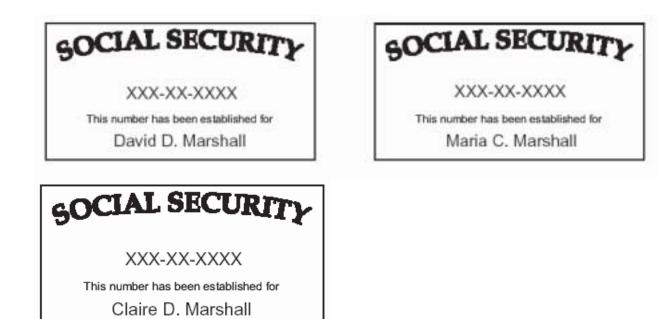
- a. Refund of \$2,963
- b. Refund of \$2,100
- c. Balance due of \$2,586
- d. Balance due of \$2,309
- e. Refund of \$2,701

5. VITA – VECTA – International Problem

David and Maria Marshall have lived in Germany since August, 2004. They come in to the VITA site for help in preparing their 2005 tax return. David is employed as a civilian contractor by the U.S. Army. In 2005, Maria worked at a local bakery (Guten Tag's, 520728 Grier Lane, Frankfurt, Germany) and earned the equivalent of \$12,000.

David and Maria do not consider themselves bona fide residents of Germany. During 2005, they resided in Germany for the full year, except for a three-day vacation in France. Their address in Germany is 49084 Brandt Strasse, Frankfurt, Germany. They have never claimed the foreign earned income exclusion before.

In January, 2005, the Marshalls had a baby, Claire. They filed all the appropriate paperwork with the U.S. Embassy in Berlin and have Claire's passport and Social Security Card available for review. In preparation for the baby, Maria's Aunt Martha Stein came to live with them at Christmas in 2004. Mrs. Stein, a German citizen, is widowed and lives on a very small pension. As Mrs. Stein has lived with the Marshalls all year, they wonder if she can be claimed on their return. She is after all a blood relative to Maria and they did pay for virtually all of her support during the whole year.



Form 1361 (Rev. 11-200					I	INTERV	IEW /	AND II	NTAKE	s	HEE	ΕT							
Instructions all informatio signature(s)	n. T	he part	ner or	r site r	naý requ	est additio	nal info	rmation.	The servi	ce s	state	ment	and r	eques					
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Your First Na	ime			DA	VID		M.L	С	Last Nan	1e				MJ	ARS	SHALI	Ŀ		
Spouse's Fin	st Na	ame		М	ARIA		M.I.	С	Spouse's	La	ast Na	ame,	if diffs	erent					
Address	4	9084	BRA	NDT	STRASS	SE	City	FRA	NKFURT		9	State	GEJ	MANY		Zip Co	ode	000	0999999
Telephone N	umb	er: Day	time		Yo	ur Numb	er		Evening								Cel	1	
Your Date of	Birth	h (mm/s	id/yyy	y)	10 /	13 / 19	79		Spouse'	s D	late (of Birt	h (mr	n/dd/y;	yyy)	9	/ 18	/ 1980
Critical Dat	a																		
Check if U.S.	Citi	zen or i	reside	nt alie	en all yea	and the second	xpayer ouse		Check if	live	ed in	U.S.	for m	ore the	an 6	6 mon	ths:	_	Taxpayer Spouse
Check if Leg:	ally E	Blindt		axpay pouse					Check if	Pe	ermar	nently	Disa	bled:		Tax; Spo		r	
As of Decem	ber 3	31st we	re yo	u: 🗖] Single	🗶 Leg	ally Ma	mied [Separa	tød	1 E	Div	orce	1					
If married, we	are y	ou livin	g with	your	spouse :	at anytime	during	the last (6 months o	of th	he ye	ar?	X	Yes		No		NA	
Is your spous	ie de	cease	1? [Y e	s 🗶	No	lf y	es, date	spouse di	ed ((mm)	/dd/yy	yy)		1	1			
Can your par	ents	or som	eone	else (claim you	u or your sp	ouse a	is a depe	indent on	thei	ir tax	c retur	n?	Ye	6	X	No		
Did you provi	ide rr	nore th	an hal	lf the c	cost of ke	eping up a	a horne	for the y	ear? 🕱	Ye	es		٩v						
Has the Eam	ed Ir	ncome	Credit	t been	disallow	red by IRS	?	Yes	X No										
List everyone For example:						iyone living	j outsid	e your h		ou	or ye	our sp							

mother or father. Do not include yourself or your spouse.

First Name	Last Narso	Date of Birth (mm/Sd/yyyy)	Relationship to you	Months In home, *see Special Rules below	US Citizen, Resident of US, Caxada or Mexico	Did person file joint returs?	is child a full- time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?		ls person qualitying child of another person?
CLAIRE	MARSHALL	1-7-2005	DAUGHTER	12	YES	BIO	NO	NO	YES	NO	NO
MARTHA	STEIN	11-4-1945	AUNT	12	NO	BIO.			YBS-	NO	

*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

Did one or both parents provide over half of the child's total support?
 Yes No

Is the child in custody of one or both parents for more than half of the year?
 Yes
 No

Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?
 Yes
 No

Form 13614 (Rev. 11-2005)

Department of the Treasury - Internal Revenue Service

During the tax year did you, your	spouse, o	or anyone	e in your household:		
Receive any investment Income (For example: interest or dividends)?	Yes	K No	Pay student loan interest?	Yes	🗶 No
Receive a distribution from an IRA or retirement plan?	Yes	🗶 No	Attend college or vocational school?	Yes	🗶 No
Receive Social Security payments?	Yes	🗶 No	Own a home?	Yes	🗶 No
Receive unemployment payments?	Yes	X No	Pay for child/dependent care that allowed you to work?	Yes	X No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	☐ Yes	X No	Can someone other than you use your child to claim the EITC?	🗌 Yes 🕅 No	□ N/A
Make contributions to an IRA or a retirement plan?	Yes	🗶 No			
Authorization					

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return?
 Yes
 No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation?
 Yes X No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of
 product and/or services that may be of value to you?
 Yes X No

Note: Answer all three questions, each one stands on its own merit.

Service Statement: You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature	Date

Interview Notes:

 (Volunteer Use Only) Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)

a Control number		OMB No. 15	45-0008	Safe, a FASTI	ccurate, Use	æ	11	0		sit the IRS I www.its.g	
b Employer identification number	(EIPA)			1 1/2		hercompen 6.309		2	Feder		ax withheld 854.00
XX-XXXXXXX								_	_		
e Employer's name, address, and	ZIP code			3 80	cial secarit				Social		sx withhold
AAFEES						9,305		-			,677.16
P.O. BOX 12000				5 Ma		ges and tip		6	Medio	ore tax wit	
WASHINGTON DC ZI	T D				5	9,309					859.98
MASHINGION DC 2.	F			7 So	cial securit	y tipa.		8	Alloca	ed tips.	
d Employee's social security num	har			9 A.+	vance EIC	repertant		10	Denar	ndent care	basafits
a cresspera socia secony min	XXX-XX-	XXXX		• n.	10100 010	bale on a		Ĩ	U.S.O	-controllero	
e Employee's first name and initia	Last name			11 No	ngualified (plans		120	See in	structions	for box 12
								D		3000	.00
DAVID A. MARSHA	LT.			13 Shifts	101 (81	101	all and a second s	12b			
49084 BRANDT ST					V			1			
				14 CE	her			120	· .		
FANKFURT, GERMAI	at vib							1			
								12d	· .		
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f Employee's address and ZIP co								1.1	////	<u>/////////////////////////////////////</u>	<u>(////////////////////////////////////</u>
15 State Employer's state ID num	16 8 ter	tate wages, tips, etc.	17 State incom	ie 124.	18 Local v	wages, fips,	etc. 1	19 Loc	cal inco	me tax	20 Locality name
W-2 Wage and			200	בר		Depart	ment of	the Tr	nasury	Internal	Revenue Service
Form VV-Z Statemer				L L							

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

- 41. What is the most advantageous Filing Status for the Marshalls?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. Can the Marshalls claim Mrs. Stein?

- a. Yes
- b. No

43. What is the total amount of income on the Marshalls' return?

- a. \$59,309
- b. \$71,309
- c. \$56,309
- d. \$55,056
- e. \$62,822

44. What is the Marshalls' Adjusted Gross Income?

- a. \$71,309
- b. \$59,309
- c. \$55,056
- d. \$56,309
- e. \$63,122

45. What is the Marshalls' standard or itemized deduction?

- a. \$5,724
- b. \$7,300
- c. \$10,000
- d. \$5,000
- e. \$12,390

46. What is the Marshalls' taxable income?

- a. \$36,709
- b. \$48,709
- c. \$35,056
- d. \$43,222
- e. \$39,709

47. What is the amount of the Marshalls Foreign Earned Income Exclusion, if any?

- a. \$0
- b. \$10,000
- c. \$12,000
- d. \$71,309
- e. \$56,309

48. What is the total tax on the Marshalls' return?

- a. \$2,300
- b. \$3,021
- c. \$4,800
- d. \$3,779
- e. \$1,660

49. What are the total payments on the Marshalls' return?

- a. \$4,854
- b. \$4,708
- c. \$4,800
- d. \$5,708
- e. \$3,660

50. What is the Marshalls' refund or balance due?

- a. Refund of \$1,075
- b. Refund of \$1069
- c. Balance due of \$1,075
- d. Balance due of \$368
- e. Refund of \$75

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Blank Forms For Your Test

The following blank forms can be used to complete the Universal Problem and the problem for your chosen training course.

The Tax Tables, EIC Tables, and Sales Tax Tables are available in Publication 678 W, the Comprehensive Problems and Exercises Workbook.

Please record your answers based on the questions asked on the Answer Sheet in the front of this Test booklet.

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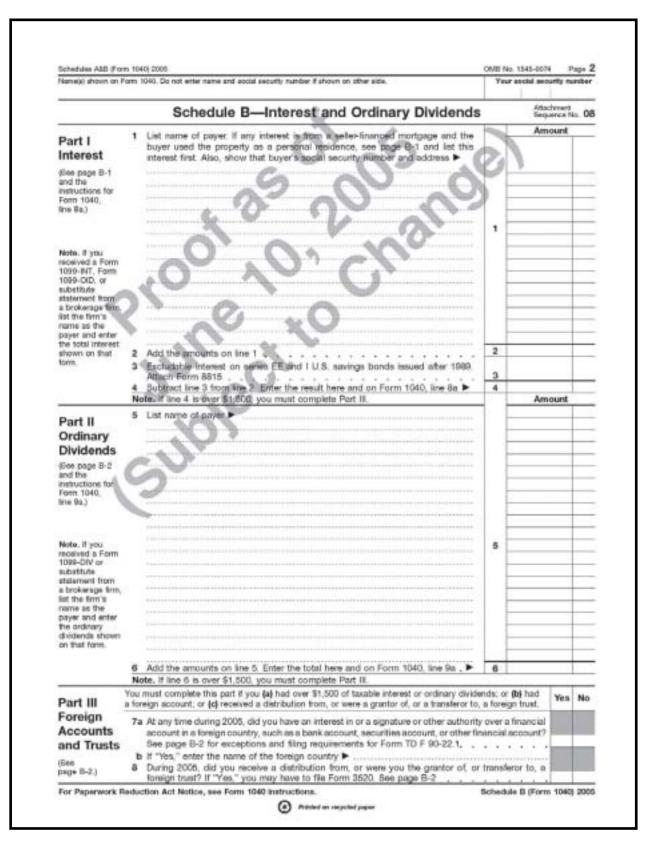
1040	For the year Jan. 1-Dec. 31, 2005, or other tax year be-	pring 2006, a	năng		20 N	OMB No. 1545-0074				
Label	Your first name and initial	Last name				Your a	social accurity muse	ber		
natuctions A	If a joint return, spouse's first name and initial	Last name				Spouse's accurity number				
on page 16) E					1		1 1			
label.	Home address (number and street). If you have	a P.O. box, see page 16,		Apt. n	× 1		ou must enter			
please print R or type. E	City, town or post office, state, and ZIP code. If	Long have a figuring address		a 16	- i	-	our/BSN(ii) above			
Presidential							ng n box below will your tax or reland			
Bection Campaig	Check here if you, or your spouse if film	pointin, want \$3 to go t	o This fur	d (m+ p	101		You Spou			
Filing Status	1 🔤 Single 👷 🖤	1 10 4					person). (See page			
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one box.	and full pame here. >	ANY DON ADDIN	and the second se			dipin	dent child (see pag	6 17)		
Exampliana	Ge Yourself I someone con claim y	ou at a dependent, do i	0,040	box 6a	+ +	· ·}	Bases checked on tie and th			
Exemptions	b Spoke	(2) Description	1 do De	pendent's	in line	+ +	No. of children on 6c who:			
1	differines mist see	the source maker		nivitip to	divid for one	M 10.	 lived with you . did not live with 			
							you due to divorce or separation			
If more than four dependents, see	·		-	_		_	(see page 18) Dependents on 6c	-		
page 16.		1 1	-		- #		not assessed above	_		
	d. Tota number of exemptions planed.					+ +	Add numbers on Snes above >	<u> </u>		
	7 Waget, selaries, tips, etd, Attach Form	n(t) W-2				7				
Income	Eq. Taxable Interest. Attest Collectus B (2 * *			84		-		
Attach Form(s) W-2 here, Also	b Tax-exempt interest. Od not include Re. Ordinary dyidende, Attach Schedule i		SD.			54				
V-2 G and 090-R if tax			80		1			-		
		a second second as a second as a second second second base a second second second second second second second s								
was withheid.						11		-		
	12 Subheas Income or (cos). Attach Sch 13 Giptal gain or (cos). Attach Schedule		inter al	ark here	ν 'n	13				
If you did not	14. Other pains or (osses). Attach Form 4		careca, cri	eck nere		14				
pet a W-2.	15a IRA distributions 15e		cable am	unt (see p	iage 22)	15b				
	18a Pensions and annuities 16a			aunt (see p		160		-		
Enclose, but do not attach, any	 Rental real estate, royalties, partnershi Farm income or (pas). Attach Schedu 		s, etc. At	tech Sch	edule E	18		-		
payment, Also, please use	19 Unemployment compensation			11		19				
Form 1040-V.	20s Social security benefits , 20s		cable service	unt (see p	age 24)	200				
	21 Other income. List type and amount () 22 Add the amounts in the far right column		the latence of	- Initial Ins		21		-		
			23	- or off off				-		
Adjusted	24 Certain business expenses of reservists, p	erforming artists, and								
Gross	fee-basis government officials. Attach Fo	rm 2106 or 2106-E2	24		-	1				
Income	25 Health savings account deduction. At		25		-	1				
	26 Moving expenses. Attach Form 3903 27 One-half of self-employment tax. Attac		27			1				
	28 Self-employed SEP, SIMPLE, and qua	aited plans	28							
	29 Self-employed health insurance dedu	more free buffe tool	29		-	-				
	30 Penalty on early withdrawsi of asvings		10		-	2				
	31a Almony paid b Reoplant's SSN ► 32 IFA deduction (see page XX)		32			10				
	33 Student loan Interest deduction (see p	age 200	33			1				
	34 Tuition and fees deduction (see page		14		-	-				
		Attach Form 8903	35		_	-				
	35 Domestic production activities deduction 36 Add lines 23 through 31s and 32 thro					36				

-	38 Amount from line 37 (adjusted gross income	4			30	
Tax and Credits	99e Check You were born before January If: Dispose was born before January	2, 1941, ayg, 1941,	Blind: Total bo	₽5 ► 35s		
Standard	b If your socure itemate on a reparate return or you very					
Deduction for-	40 Remized deductions from Schedule A) or	production of the second	and the second s		40	
· People who	41 Subtract line 40 from line 38				41	
checked any box on line	42 If line 38 is \$109,475 or less, multiply \$3,200				42	
33a or 35b or who can be	Ins 5d. # line 38 is over \$109,475 see the 1 42 Taxable income. Subtract line 42 from line				43	_
claimed as a	44 Tax inse page 33). Check if any taxis tame a				44	
dependent, see page 31.	45 Alternative minimum tax (see page 25). At				45	
· Al others:	46 Add lines 44 and 46:				48	1.5
Bingle or	47 Foreign tax credit. Attach Form 1116 if requ	red M	47			
Married filing separately.	48 Gredit for child and dependent care expenses.	Attach Form 2	441 (141)			
\$5.000	49 Gredit for the elderly or the disabled. Attach					
Married filing	50 Education gradital Attach Form \$203		50		21	
jointly or Qualifying	51 Represent styings contributions credit. Attac		and the second sec			
widow(er), \$10.000	62 Child tax credit (see page 37). Attach Form				-	
Head of	53 Adoption gradit. Attach Form 8839		50			
household.	54 Credits from: a Form (006 b F 55 Other gradits (Credit sport cable booleg)	om 8850 .	A CO. Management		10	
\$7,300	b Frem 1001 c Specity	a constanti de	65			
	66 Add lines 47 through 55. These are your tot	tal credits			55	
	57 Subtract line 56 from line 46 it line 50 is mi	ore than line	65, enter -0- ,		57	
Other	68 Self approyment tax. Attach Schedule SE				58	_
Taxes	59 Social security and Medicare tax on tip income	not reported to	a employer. Attach For	m 4137	59	_
Tune 3	00 Additional tax on SAs, other qualified retre	1 C		Deriupen 1: 0	00	-
	61 Advance earned income credit payments he	D.O. V. BOLLAND			61	
	 Household employment taxes. Attach Schel Add lines 57 through 52 This is your total to 				62	
Deservate	64 Federal income fox withheid from Forms W-	the statement of the statement				
Payments	65 2016 enterated tox payments and amount opple		State of the second sec			
If you have a	00a farmed income credit (FIC)					
qualitying chlid, attach	b Nortaesble contrat pay election > 96b					
Schedule EIC.	67 Excess social security and tier 1 RRTA tax with	held (see page				
	66 Additional child tax credit. Attach Form 681		the second se			
	69 Amount paid with request for extension to t				-	
	70 Payments from: a Fam 2438 b Forn 413 71 Add lines 64, 65, 65a, and 67 through 70. T					
	and the second sec		Contraction of the second second		71 72	
Refund	72 If line 71 is more than line 63, subtract line 6 73e Amount of line 72 you want refunded to yo				730	
Direct deposit? Gee page 54	b Routing number		c Type Checking		100	
and fill in 73b.	d Account number					
73c, and 73d.	74 Amount of line 72 you want applied to your 2006	estimated tax	► 74		11.000	
Amount	75 Amount you owe. Subtract line 71 from line	63. For deta	its on how to pay, se	e page 55 🕨	75	_
You Owe	76 Estimated tax penalty (see page 56)					
Third Party	Do you want to allow another person to discuss	The return with	In the IRS (see page	00)? 🗌 Yes.	Complete the fol	loving. 🗌 No
Designee		Phone	140	Personal identities number PPA	ation	TTT
Sign	Terms Under genalities of perium, i declare that i have examined	this return and i	economi/na schedules		d to the best of my	knowledge and
Here	belief, they are true, correct, and complete. Declaration of p					
Joint return?	Your signature	Date	Your ecoupation		Daytime phone	rumber
See page 17.					()	
Keep s copy for your records.	Gpouer's signature. It a joint return, both must sign.	Date	Spoule's occupation			
Paid	Preparer's signature			weik #	Properar's 85N	or PTPI
Preparer's	Fimix name for	-		EN	1	
Use Only	stores if and services. address, and 2P code			Phone no.	6 1	New York Com
				a second the second		

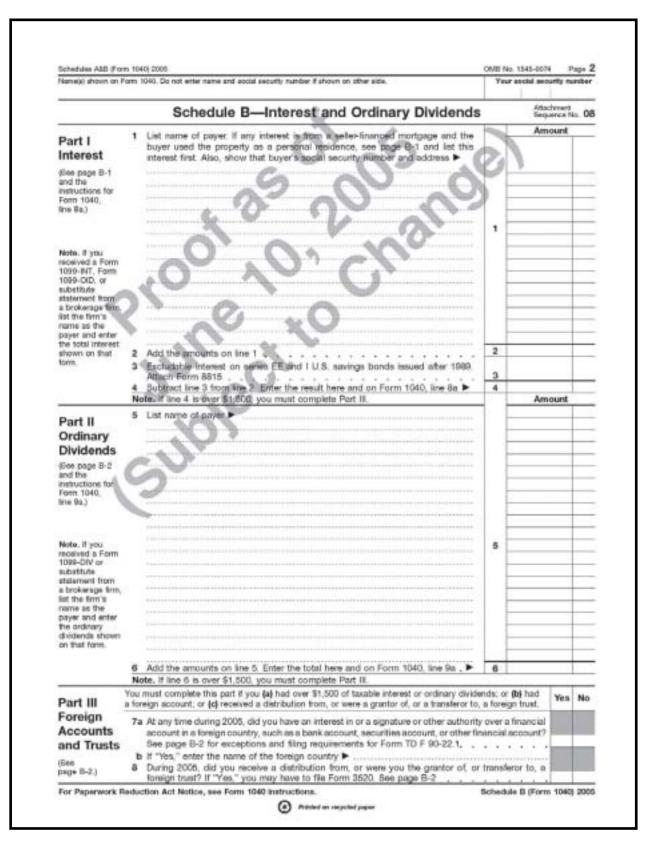
1040		
Label	For the year Jan 1-Dec 31, 2005, or other tax year beginning 2005, ending 28 Okd8 No. 1545-0074 Your first name and initial Last name Year second accounty name	_
See L ratuctions A		1997
natilictions on page 16.) E	E Contraction of the second	umber
label.	Home address (rumber and street). If you have a P.O. box, see page 16. Apt. to. Not emist enter	
please print R	C Your/BBNN above	
Presidential	g City, town or post office, date, and 20° code. If you have a foreign address, see page 16. Checking is box below not obside your tax or return	
	an 🕨 Check here if you, or your apoutes if filing jointly, want 53 to go to this fund (see mage 10) 🕨 🗌 You 🗌 Spou	
Filing Status	1 🔤 Single 🖉 V 4 🗆 Headlof tradeshold (with qualifying person), (See pag	
Check only	Married filing younty (even if only one had income) Married filing separately. Enter appuse's SSN above Married filing separately. Enter appuse's SSN above	E, ente
one box.	and his pame here 6 Gastrying widowist, with dependent child (see page	pi 17)
Exemptions	Ge Yoursett If someons can clean you as a dependent, do not check box 6s Boxes checked on 6e and 6b	_
Exemptions	b Sporter	
1	The first name wild source makes with you and the source of the source o	-
I more than four	you due to divorce or separation	6
dependents, see	Dependents on the	-
page 16,	not entered above	_
	d). Total number of exemptions similared	
Income	7 Waget: solaries, tips, etc. Attach Form(s) W-2	
	Eq. Tatable interest. Affects Cohedule B if required	+
uttach Form(s) V-2 here. Also Attach Forms V-2G and 090-R if tax	b Tax-exempt interior. On not include on line Ita	
	b Qualified dividence the page 201	
	10 Taxable refunds credits, or officets of state and local income taxes (see page 20) 10	-
was withheid.	11 Aimony received	+
	12 Summar Income or (cos) Attach Schedule C or C-EZ	-
f you did not	14 14	
pet a W-2. see page 19.	15a IRA distributions , , 15a b Tacable amount (see page 22) 15b	
	Hap, Pensions and annuities 16a b Taxable amount (see page 22) 16b	-
Enclose, but do not attach, any	17 Rental real estate, royalties, partnerships, 8 corporatione, trusts, etc. Attach Schedule E 17 18 Ferm income or (ces), Attach Schedule F	-
payment, Also,	19 Unemployment compensation 15	
Form 1040-V.	20a Social security benefits , 20a b Tanable amount (see page 24) 20b	
	21 Other income. List type and amount (see page 24) 21	-
-	22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 23 Educator extremets (see page 20) 23	-
Adjusted	23 Educator expenses (see page 20) , , , , , , , 23 24 Cortain business expenses of reservists, performing artists, and	
Gross	fee-basis government officials. Attach Form 2106 or 2105-EZ 24	
Income	25 Health savings account deduction. Attach Form 6009, . 25	
	26 Moving expenses. Attach Form 3903	
	27 One-half of self-employment tax. Attach Schedule SE	
	29 Self-enployed health insurance deduction (see page XX) 29	
	30 Penalty on early withdrawal of asvings	
	as ready an early manager of a ready of the second s	
	31a Almony paid & Receivert's SSN > 31a	
	31a Almony paid b Reoplant's SSN ▶ 31a 32 IPA deduction (see page 30)	
	31a Almony puid b Recipiant's SSN > 31a 32 IFAA deduction (see page X0) 32 33 Student loan Interest deduction (see page X0) 33	
	31a Almony paid b Receptant's S5N ▶ 31a 32 IFA deduction (see page X0) 32 33 Student loan Interest deduction (see page X0) 33	

rame 1040 (2005)						Page 2
Tax and Credits	38 Amount from line 37 (adjusted gross income) 398 Check ∫ □ You were torm before January 2, If: □ □ Spouse was torm before January	1941,	Blind Total bo	085	30	
Standard Deduction	 b Type space iterate on a seconds return or you verse a 40 Remized deductions from Schedule Ai or you 	and states and	n, wen page 31 and she	ichera 🕨 396 🗖	40	
for-	41 Subtract line 40 from line 38	CO. 100			41	
 People who checked any box on line 30a or 30b or 	42 If line 38 is \$109,475 or less, multiply \$3,200 by line 6d. If line 38 is over \$109,475; See the wo	y the total m	unities of examples page 33		4	
who can be	43 Taxable income. Subtract line 42 from line 41		The second se		43	
claimed as a dependent,	44 Tax (see page 33). Check if any basis both a 🗌 F	ADDRESS TON		978	44	
see page 31.	45 Alternative minimum tax (see page 25). Attac	10 IV	BF + + + + 1	6.0.0	45	
 Al others: 	46 Add lines 44 and 46:	·	14		40	
Bingle or Married filing	47 Foreign tax credit. Attach Form 1116 if require	C 10			-	
separately.	43 Gredit for child and dependent care expenses. Att				C1	
85,000	49 Gredt for the elderly or the dantsled. Attach Be				5	
Married filing jointly or	50 Educator credits. Attach Form SEG3 .					
Qualitying	 Repretment sovings contributions credit. Attach J Child tax credit (see page 37). Attach Form 99(
sridow(er), \$10,000	and the second second second		53			
Head of	53 Adoption credit. Attach Form 8539		54			
household, \$7,300	55 Other credits, Credit approxible boxiest		A Designed		10	
	b From Well c Specify		65		Long to the	
	56 Add lines 47 through 55. These are your total				56	
	57 Subtract line 56 from line 46. It line 50 is more	than line 4	6, enter -0- , .		57	
Other	68 Self amployment tax. Attach Schedule SE .				58	
Taxes	59 Social security and Medidare tax on tip income not	t reported to	employer. Attach Fo	m 4137	59	
The s	00 Additional tax on 1944, after qualified retireme				00	
	61 Advance earned inclaims credit payments from				61	
	 Household employment taxes. Attach Schedul Add lines 57 through 62 This is your total tax 		* * * * *		62	
	A Contract of the second of the second of the second of the				63	
Payments	64 Federal income fox withheid from Forms W-2 r					
At case to be a set	65 2005 estimated tax payments and amount applied to Obs. Eastern Indone credit EIC)		and the second s		- 1	
If you have a qualitying	b Nortanable contrat pay election b 96b				-	
child, attach Schedule EIC.	67. Excess social security and ser 1 FRTA tax withhel	d (see cace	54. 67			
aburdan pro-	66 Additional child tax credit. Attach Form 6612		1000			
	69 Amount paid with request for extension to file					
	TO Payments from: a Pam 2438 b Port 4138 e				200	
	71 Add lines 64, 65, 66a, and 67 through 70. The	se pre your	total payments	· · · · •	71	
Refund	72 If line 71 is more than line 63, subtract line 63 th	on ine 71.	This is the amount	you overpaid	72	
Direct deposit?	73a Amount of line 72 you want refunded to you				73a	
Bee page 54			c Type 🗌 Checking	Savings	1	
and fill in 73b. 13c. and 73d.	d Account number					
Long and Long	74 Amount of line 72 you want applied to your 2006 est				75	
Amount	75 Amount you owe. Subtract line 71 from line 63 78 Estimated tax penalty (see page 55)			e page 55 🕨	73	
You Owe	Do you want to allow another person to discuss this	or the second second second	and and a single first second	502 Vet (Complete the f	No.
Third Party			- the time face builds			and Then
Designee	Designee's Pho restre Pho			Personal identific number (PIN)		
Sign	Under penalities of perjury, I declare that I have examined this	ware and a	companying schedules	and statements, and	d to the best of m	w knowledge and
Here	belief, they are true, correct, and complete. Declaration of prep			at internation of w		
loint return?	Your signature I	Date	Your ecoupation		Daytime phon	e number
See page 17.					()	
Keep a copy or your scords.	Spoule's signature. If a joint return, both must sign.	Date	Spoule's occupation	n		
Paid	Preparer's signature		Cola	beck f	Properar's 85	NorPTN
Preparer's	Fimix name for		9	beyolgne the	1	
Use Only	address, and 2P code			EN	1 1	
	And the state of t			Phone no.		

SCHEDULES	S A&B	Schedule A—Itemized Ded	uctions	OVE No. 1545-0074
(Form 1040)		(Schedule B is on back)		2005
Capie trait of the Th Etherial Hermon Ber	watery	► Attach to Form 1040. ► See Instructions for Sched	dules & and B (Form 1040	Attachment Sequence No. 07
Name(s) shawn ar			<i></i>	Your social security runder
Medical		aution. Do not include expenses reimbursed or paid by others		
and Dental		edical and dental expenses (see page A/2) , , ,	10	
Expenses		ter amount from Form 1040, she se 1 * 1	a (1)	
		ubtract line 3 from line T if line 3 is more than line 1, end	er -0	4
Taxes You		ate and local (check only one box):		
Paid		Income thoses, or	5	
(6ee page A-2.)		General soles taxes (see page A-2) General soles page A-3)		
belle mail		enonal peoperty taxes	7	
		the taxes List type and amount		
			8	2853
		ad lines 5 through 8		9
Interest You Paid		sub monthale and the second reference on Energy and a second	10	
		ome montgage interest hot reported to you on Form 1996. It paid the person from whom you bought the home, see page A-4		
(See page A-3.)		d show that personis name, identifying no anal address >		
1999	0.00		1000	
Note.			11	
Personal interest is		onts not reported to you on Form 1098. See page A-4		
not	13	r special rules	12	
deduttible.			13	
		La linea 40 min. (40 m)		14
Gifts to	15 Gi	its by cash or check. If you made any gift of \$250 or		
Charity			15	
If you made a gift and got a		ther than by cash or check. If any gift of \$250 or more, page A-4. You must attach Form \$283 if over \$500	16	
benefit for it.		a fight it a log man attact attact at a second be	17	
	10 A.	80 lines 15 through 17		18
Casualty and Theft Losses	19 Ci	isualty or theft loss(es). Attach Form 4684. (See page A-	5)	19
Job Expenses		nreimbursed employee expenses-job travel, union		
and Most		ves, job education, etc. Attach Form 2106 or 2106-EZ		
Other Miscellaneous		required. (See page A-8.) ►		
Deductions			20	
	21 Tec	x preparation fees	21	
(Ees	22 Ot	ther expenses—investment, safe deposit box, etc. List		
page A-5.)	Typ	pe and amount ►	22	
	23 Ad		23	
	24 Ent	ter amount from Form 1040, line 38 24		
	25 M	ultiply line 24 by 2% (.02)	25	
	26 Su	ubtract line 25 from line 23. If line 25 is more than line 23,	enter -0-	26
Other Miscellaneous		ther-from list on page A-6. List type and amount 🕨		
Deductions	1999			27
Total	28 ls	Form 1040, line 38, over \$145,950 (over \$72,975 if marris	ed filing separately/?	
Itemized		No. Your deduction is not limited. Add the amounts in the	e far right column]	
Deductions		for lines 4 through 27. Also, enter this amount on For		28
		Yes. Your deduction may be limited. See page A-6 for the a our elect to itembe deductions even though they are less than your standard of		



SCHEDULES	S A&B	Schedule A—Itemized Ded	uctions	OVB No. 1545-0074
(Form 1040)	orm 1040) (Schedule B is on back)			2005
Capie trait of the Th Etherial Hermon Ber	watery	► Attach to Form 1040. ► See Instructions for Sched	tules A and B (Form 1040	8. Sequence No. 07
Name(s) shawn ar	the second second		<i>b</i>	Your social security runder
Medical		aution. Do not include expenses reimbursed or prid by others.		
and Dental		edical and dental expenses (see page A/2) , ,	10	
Expenses		ter amount from Form 1040, see 58 1 8 1	5	
		ubtract line 3 from line T if line 3 is more than line 1, enter	H -0	4
Taxes You		ate and local (check only one box):		
Paid		Income thoes, or	5	
(6ee page A-2.)		General sales taxes (see page A-2) and estate taxes (see page A-3)		
belle mail		enonal peoperty taxes	7	
		the taxes List type and amount		
			8	26.55
		ad lines 5 through 8		9
Interest You Paid		sub monthafte according to be an estimate of the second state	10	
		ome montgage interest hot reported to you on Form 1006. It paid the person from whom you bought the home, see page A-4		
(See page A-3.)		d show that personis name, identifying no anal address >		
1999	623			
Note.			11	
Personal interest is		onts not reported to you on Form 1098. See page A-4		
not	12 3	c special rules	12	
deduttible.			13	
		14 Keep 40 High 10140		14
Gifts to	15 Gi	its by cash or check. If you made any gift of \$250 or		
Charity			15	
If you made a gift and got a		ther than by cash or check. If any gift of \$250 or more, page A-4. You must attach Form \$283 if over \$500	16	
benefit for it.		a the second state of the second state and a second state and a second state and second state	17	
	10 Ad	10 lines 15 through 17		18
Casualty and Theft Losses	10 0	asualty or theft loss(es). Attach Form 4884. (See page A-5	51	19
			2 + + + + + + +	19
Job Expenses and Most		nreimbursed employee expenses—job travel, union ues, job education, etc. Attach Form 2106 or 2106-EZ		
Other		required. (See page A-6.) >		
Miscellaneous				
Deductions			20	
all and		. he	21	
(Dee A-5.)	22 Ot	ther expenses—investment, safe deposit box, etc. List pe and amount ►		
49-11-10-027			22	
		to inter an entering the state state state state state	23	
		ter amount from Form 1040, line 38 24	46	
	26 Mu 26 Su	ultiply line 24 by 2% (.02) ubtract line 25 from line 23. If line 25 is more than line 23.	25 enter -0-	26
Other		ther-from list on page A-6. List type and amount .		
Miscellaneous Deductions		and the providence of the second se		27
Total		Form 1040, line 38, over \$145,950 (over \$72,975 if marrie		
Itemized	- L	No. Your deduction is not limited. Add the amounts in the for lines 4 through 27. Also, enter this amount on For	28	
Deductions	E.	Yes. Your deduction may be limited. See page A-6 for the a	28	
		ou elect to iteraze deductions even though they are less than your standard of		



Department of the Tweatury	hard of scoscuriting. minimory at any sar, at loss harm your attributory	Had on employees during the ye Are not required to Sie Form 45 Depteduation and Amortization, tab Extension	NIC OBA (SSIN) (SSIN) 822, 107 11
Attacher Attach	arrane of \$5000 or hold of soccurring minimory at any sar, at loss harm your minimory at any sar, at loss harm your	Had on employees during the ye Are not required to Sie Form 45 Depleoration and Amoritanton, the TopEcoleton and Amoritanton, the Ecoleton and Amoritanton,	ear. 62, for ns d
You May Use Schedule C-EZ Instead of Schedule C Only If You: A Principal but nees or profession, induction	hard of scoscuriting. minimory at any sar, at loss harm your attributory	Are not regulated to the Form 45 Depresentation and Amortization of this business. See the instruction for Schedule C, are 13, on pape C-4 to find out if you must file. Do not deduct expenses for business use of your home. Do not have prior year unallowe possive activity losses from this business.	62, for ns d
You May Use Schedule C-EZ Instead of Schedule C Only If You: A Principal but nees or profession, induction	hard of scoscuriting. minimory at any sar, at loss harm your attributory	Are not regulated to the Form 45 Depresentation and Amortization of this business. See the instruction for Schedule C, are 13, on pape C-4 to find out if you must file. Do not deduct expenses for business use of your home. Do not have prior year unallowe possive activity losses from this business.	62, for ns d
You May Use Schedule C-EZ Instead of Schedule C Only If You: A Principal business or profession, induction	hard of scoscuriting. minimory at any sar, at loss harm your attributory	Are not regulated to the Form 45 Depresentation and Amortization of this business. See the instruction for Schedule C, are 13, on pape C-4 to find out if you must file. Do not deduct expenses for business use of your home. Do not have prior year unallowe possive activity losses from this business.	62, for ns d
A Principal business or protession, inducing	product or service		
			M C-7. 8. 8
C Business name. If no separate business na		► = 3 3	333
	me, leave blank	D Employer ID number 3 3 3 3 3 3	
E Busness address ordiading state or room r	no.) Address pot required if same as	and the second	101010
City, town or post office, state, and ZIP.com	<u> </u>		
Part II Figure Your Net Profit	e		
1 Gross receipts. Caution. If this income	a use excerted to you on Form W.	2 and the "Statution	
employee" box on that form was check Schedule C, line 1, on page C-3 and c	ked, see Statutory Employees in		_
2 Total expenses (see instructions). If m	nore than \$5,000, you must use	Schedule C 2	-
3 Net profit. Subtract line 2 from line 1 Form 1040, line 12, and also on Sohe	edule SE, line 2. (Statutory empli	oyees do not report this	
amount on Schedule SE, line 2. Estate			
Part III Information on Your Vehicle	a. Complete this part only if yo	ou are claiming car or truck expenses o	in line 2,
4 When did you place your vehicle in ser	rvice for business purposes? (m	onth, day, year) ►	
5 Of the total number of miles you drove	e your vehicle during 2005, enter	the number of miles you used your vehicl	e for
a Business	ammuting (see instructions)	c Other	
6 Do you (or your spouse) have another	vehicle available for personal us	e? Ye	• 🗆 No
7 Was your vehicle available for personal	al use during off-duty hours?	🗆 Ye	• 🗆 No
8a Do you have evidence to support your	r deduction?	🗆 Ye	• 🗆 No
b If "Yes," is the evidence written?		🗆 Yer	
For Paperwork Reduction Act Notice, see For	m 1040 instructions. Ce	No. 143740 Schedule C-EZ (Form	1040) 200

Schedule C-82 (Fam 1040) 2005

Instructions

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part L

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service

Line B

Enter the six-digit code that identities your principal business or professional activity. See pages C-7 through C-9 of the instructions for Schedule C for the list of codes.

Line D

You need an employer ident acation number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estuite, trust, or alcohol, tobarbo, and fire-time tax return. If you need an EIN, see the Instructions for Form SS-4. If you do not have an EIN, leave line D blank, Do not enter your SSN.

Line E

Enter your business address. Show a street address instead of a box number, include the suite or room number, if any.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services), income is constructively received whon it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

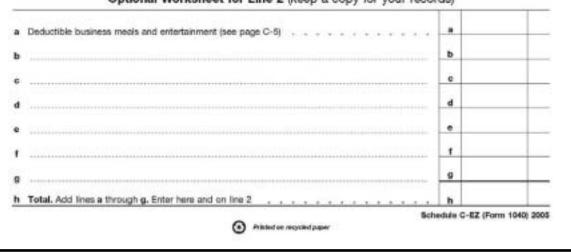
Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business means and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-3 through C-7. If you wish, you can use the optional worksheet below to record your expenses. Enter on lines **b** through **g** the type and amount of expenses not included on line **s**.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business.



Optional Worksheet for Line 2 (keep a copy for your records)

68

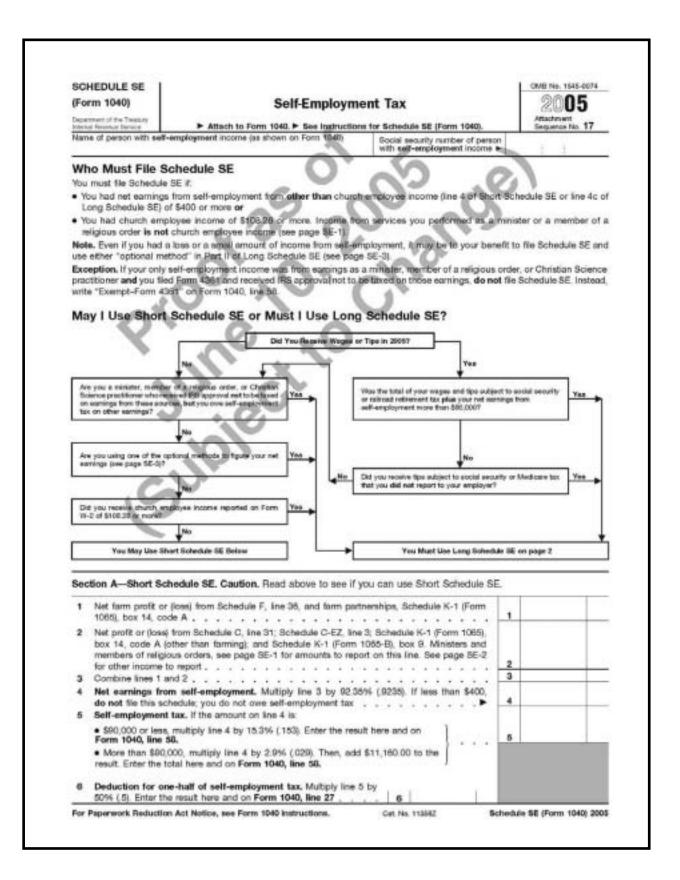
Page 2

(Form	Mitach to	100 C		s for Schedule D		Ì	200 Attachment Sequence No	5
	hoen on Form 1545	e scredule o-1 to his	adamonar mara	aschorie for anies 1	and of	Yes	a social security	
_			-	to.	5.0 5	-	1 1	
Part I				1 Y 1	ess	2.	1	
	(a) Description of property (Example: 100 ah. XYZ Co.)	Min. dev. (yr)	(d) Date sold (Mo., day, W)	(46 Soles price (see page D-6 of The instructions)	the purpose	di set	Gubbract (k) t	
1		0	0)		1
	6	0	95		100		-	1
		0	-V	-0	r	-		+
	O	. 0	4	10.	-		_	1
	.0	AU	0	1				1
	21	1						1
2 En	ter your short-term totals, it	and from Sched	de D-1				-	1
lin		Y	2					1
	tal short-term sales price am lumn (d)	ounts, Add lines 1	and 2 in 3	- E				
	ort-term gain from Form 6252 a					4		1
5 Ne	short-term gain or lloss) fr	om patherships, 3			rusts from			1
		APR STORE				5		1
80 6 Sh	hedule(s) K-1	. Enter the amount	, if any, from I	ine 8 of your Ca	pital Loss			1
80 6 Sh	Redule(s) K-1	. Enter the amount	, if any, from I	ine 8 of your Ca	pital Loss	6	(3
6 Sh Ca	hedule(s) K-1	Enter the amount	, if any, from I	ine B of your Ca	pital Loss		¢)
6 Sh Ca	hedule(s) K-1	Enter the amount 1-6 of the instruction loss). Combine line	s If any, from I na s 1 through 6 i	ine B of your Ca	pital Loss	6	¢	y
6 Sh Ca 7 Ne	hedule(s) K-1	Enter the amount 1-6 of the instruction loss). Combine line	s If any, from I na s 1 through 6 i	ine B of your Ca	pital Loss	6 7	(() Gain or Subtract (e) t	
6 Sh Ca 7 Ne	hedule(s) K-1 ont-term capital loss carryover arryover Worksheet on page 0 et short-term capital gain or (Long-Term Capital Gai (e) Decreter et property	Enter the amount 1-5 of the instruction loss), Combine line ins and Losses— (\$) Data (\$) Data (\$) Data	I ff any, from 1 mine	Ine B of your Ca n column (f) More Than On (d) Soles price (d) Soles price (d) Soles price	e Year	6 7	Di santi at i	
Sc 6 Sh Cu 7 Ne Part I	hedule(s) K-1 ont-term capital loss carryover arryover Worksheet on page 0 et short-term capital gain or (Long-Term Capital Gai (e) Decreter et property	Enter the amount 1-5 of the instruction loss), Combine line ins and Losses— (\$) Data (\$) Data (\$) Data	I ff any, from 1 mine	Ine B of your Ca n column (f) More Than On (d) Soles price (d) Soles price (d) Soles price	e Year	6 7	Di santi at i	
Sc 6 Sh Cu 7 Ne Part I	hedule(s) K-1 ont-term capital loss carryover arryover Worksheet on page 0 et short-term capital gain or (Long-Term Capital Gai (e) Decreter et property	Enter the amount 1-5 of the instruction loss), Combine line ins and Losses— (\$) Data (\$) Data (\$) Data	I ff any, from 1 mine	Ine B of your Ca n column (f) More Than On (d) Soles price (d) Soles price (d) Soles price	e Year	6 7	Di santi at i	
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6 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go 50 line 17 below . 7 Are lines 15 and 16 both gains? 9 Yes, Go to line 18. 10 No. Skip lines 18 through 21, and go to line 22. 8 Enter the amount, if any, from line 7 of the 20% Rate Cain Worksheet on page D-7 of the instructions	Par	t III Summary	
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ŝ	Insurance	9	100								1
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12	Mortgage interest paid to banks, etc. (see page E-4)	12	2					12			
13	Other interest	13							-		
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200	(see page E-4)	20						20			
	Total expenses. Add lines 19 and 20	21				_		-			
22	income or (loss) from rental real estate or royalty properties.										1
	Subtract line 21 from line 3 (rents)										1
	or line 4 (royalties). If the result is a (loss), see page E-4 to find out if										1
	you must file Form 6196	22				_					1
23	Deductible rental real estate loss.										1
	Caution. Your rental real estate loss on line 22 may be limited. See										1
	page E-4 to find out if you must										1
	file Form 8582. Real estate										1
	professionals must complete line 43 on page 2	23	(31		3 (>			1
24	Income. Add positive amounts sho	en on	line 22. Do r	not includ	e any losses			24	-		-
	Losses. Add royalty losses from line 2							25	(\rightarrow
26	Total rental real estate and royalty i										1
	If Parts II, III, IV, and line 40 on page line 17. Otherwise, include this amount					sunt on Fo	m 1040,	26			
-	Paperwork Reduction Act Notice, see	Number of Street	and the state in the state of the state		Cat. No.			-	e E (For		

Nernalsi shre	Form 1040) 2005	otar name and ancie	d security m	mber if shown on other a	ria.	Attachment	pequece		cial security	Page 2
									1 1	
	and the second se			sur tax return with an					- 0	
Part II				heak the box in column						
27 Areyo	oureporting any los	e not allowed in	a prior year	due to the at-risk or t	ANSIS MIL	tillions, a prio	year una	(ksued.)		
				rted on Folth 8582), o npleting this section		bursed partne	ship expe	65692	P Yes	No No
28		(a) Name	~~~	(b) Erde partweish for Sigorph	References of the second secon	foreign	idi Drus Gentila riseri	ption	any as	heck if nount is at risk
A			0	$-0^{>}$	1	Hall	100		-	
B C		- 76		. 6		00			-	
D		01		D	4.00	TLU"				0
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	Form 8582 if required	(g) Passive from Sofe		Bi Norpaulie to hom Schedule K.	100	() Bection I deduction the			1 Norpeshive from Sched	
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c	V		4	()						
D	Contraction of the local division of the loc		-				_			-
29a Totals b Totals		0	Total Cal	~	11					00000
	columns (g) and (g	of the 29a	. 100			1.101.00		30		
31 Add o	columns (f), (h), an	d () of line 29b						31		2
				or (loss). Combine	lines 30	and 31. Em	ter the			
Part III	Income or Le	oss From Est	the second s	and the second				32		_
		the second se								
		100						1	(b) Employee	
33		10	00 Ne					ide	(b) Employe diffection nu	
A	-	6)	00 Ne					ide		
	Chi	Sive Income a			r	Nonpar	sive Inc	-	ntificatión riu	
A B	Past auto deficitor o fac auto fare significan	a allowed	nd Loss			Nonpas ej Deduction or from Schedule I		ome an	ntificatión riu	nber han
A B	unio deduction of her	a allowed	nd Loss	ne Papalve income		e) Deduction or	loss	ome an	d Loss	nber han
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A B (o) Po (o) A B 34a Totals b Totals 35 Add (o)	and a deficition of fact mart forms slight if reg	a allowed used)	nd Loss	ne Papalve income		e) Deduction or	loss	ome an iti c	d Loss	nber han
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	1 1		Social security number of person with self-employment income >	hown on Form 1040)	if-employment income (as a	erson with solf-e	iome of
		_		6	Schedule SE	B-Long Sch	Section
			10	2	loyment Tax	Self-Employ	Part I
on line nployee	h 4b Enter -O- or not church emp	ough 4 br is ne	nployee income, skip lines 1 thr ar or a member of a religious orde	yment tax o church em performed as a minister	Income from services you	your only incom o to line 5a line See page SE-1.	4c and g
	rm 4361, but you	Form 4	cience practitioner and you field hock here and continue with Part	as order, or Christian Sci ons self-employment, de	ister, member of a religio	ou are a ministe	A Ify
		1	nerships, Schedule 6-1 (Form tional method (see page SE-4)	line 38, and farm partne	or (loss) from Schedule F	farm profit or i	1 Net
		2	Schedule K-1 (Form 1065), box box 9 Ministers and members line. See page SE-2 for other ral method (see page SE-4)	Schedule C-EZ, Ime 3: Sc uld K-1 (Form 1065-B), be ounts to report on this is) from Schedule C, line 31 r than farming) and Scher m, see page SE-1 for an	profit or (loss) fr oode A (other th eligious orders,	2 Net 14, of 1
-		3	· · · · · · · · · · ·		and 2	nbine lines 1 ar	3 Co
-		4a 4b	vise, enter amount from line S				
		40	eff-employment tax. Exception.	stop; you do not owe set	and 4b. It less than \$400	nbine lines 4a ar	e Co
			5a	R	th employee income from hurch employee income	definition of thu	for
		5b 6			by 92.35% (.9235). If lease om self-employment, Ad	10 M 10 10 10 10 10 10 10 10 10 10 10 10 10	
0 00		7	ings subject to social security as for 2005	d self-employment earnin		kimum amount	7 Ma
			n(n) pre, Ba	f boxes 3 and 7 on Form(Isation. If \$90,000 or mon	any wages and tips (lotal d retirement (Ler 1) compe- ough 10, and go to line 1	al social security 2) and railroad re 5 lines 8b throug	Ba Tot W-t ski
		0c		ax (from Form 4137, line i	subject to social security	A CONTRACTOR OF	b Un
-		9	line 10 and go to line 11 . F	, enter -0- here and on it	from line 7. If zero or les	10. 20000	
+		10			aller of line 6 or line 9 by		
		12	orm 1040. line 56		y 2.9% (.029)		
			by .	ent tax. Multiply line 12 b	one-half of self-employm the result here and on Fo	duction for one	13 De
) SE-3)	t Earnings (see page :	Methods To Figure Ne	Optional Me	Part II
			oss farm income' was not more		ur net farm profits ² were i	100 or (b) your	than \$2,
0 00	4 1,600	14	· · · · · · · · · · · · · ·		e for optional methods		
	5	15	es than zero) or \$1,600. Also	ses farm income (not sea	er of two-thirds (%) of gr ount on line 4b above ,	of the smaller of ude this amount	15 Ent ind
			r net nonfarm profits" were less e' and (b) you had net earnings	r gross nonfarm incomet		33 and also les	than \$1,
					e this method no more th		
t		16	less than zero) or the amount	as nonfarm income*(not k	er of: two-thirds (in) of gro	er the smaller o	17 Ent
bria	and the second second second second		Sch. C-EZ, line 3; Sch. K-1 (Form 106		nd Sch. K-1 (Farm 1065).	n. F. line 11, and	
nd Sch.	sox 14, code C; and	5). hox	ch. C-EZ. line 1: Sch. K-1 (Form 1065		nd Sch. K-1 (Farm 1065).	n. F. line 35, and	

	efore you begin:	1	See the instructions for your lax. If you do not have to you checked the box	file Sebecule	D and you page	**************************************	s worksheet to figure
L.	Enter the amount from	For	m 1040, line 43		0.	1.	0,
2.	Enter the amount from	For	m 1040, line.9b	E			
	No. Enter the amo	ller ut ck	of the 15 or 10 of o not enter less than -0 pum Form 1040, line 1			su.	/
	Add lines 2 and 3			19 1	110	<u> </u>	
	If you are claiming an 4952, enter the uncom Otherwise, enter .0-	far.	n line 4g of that form	5	Cr.		
6.	Subtract line 5 from li	se 4	If zent to less, enter -	0		6.	
7.	Subtract line 6 from li	ne t	If you ce fess, enter -	Arrivel.		7.	
к.	Enter the smaller of:		\sim	2			
		ŝ	arried filing separately by jointly or qualifying		}	8	
9.	Is the amount on line Yes. Skip lines 9 th No. Extended and	rou	tal to or more than the In 11, go to line 12 and pum line 7	I sheck the ""	No" box.		
i.	Subtract line 9 from li						
	Multiply line 10 by 5						
	Are the amounts on the	d'	and 10 the same?				
	Enter the uncord from	line	10 (if line 10 is blank	, enter -0-)		13.	
4.	Subtract line 15 from	ine.	12			14	
							15.
6.	Figure the tax on the a whichever applies	moș	nt on line 7. Use the T	ax Table or T	ax Computation	Worksheet,	16.
					**********		18
9,	Tax on all taxable in Form 1040, line 44	com	. Enter the smaller of	line 17 or lin	e 18. Also inclu	fe this amount o	n

		21
Simplified Method Worksheet—L	ines 16a and 16b	Keep for Your Records
	he beneficiary of a deceased employee (
	1996, include any doub benefit exclusion int entered on line 2 below.	on that you are entitled to (up to \$5,000)
Note. If you had more than one partially to	axable pension or annulty, figure the aut	able part of each separately. Enter the
total of the taxable parts on Form 1040, lin	te 16b. Enter the total pension to appuil	y payments received in 2005 on
Form 1040, line 16a.	Ca all'	
1. Enter the total pension or annuity paying	ante received in 2005. Also, enter this a	mount on Born 1040.
	A	
2. Enter your cost in the plan at the genuit		A P
3. linter the appropriate number from Tab		D-1
date was after 1997 and the providents beneficiary, enter the appropriate numb		
4. Divide line 2 by the name of line 3		
5. Multiply line 4 Insuffer mumber of month		
	before 1987, skip lines 6 and 7 and ent	er.
	line 6	
6. Enter the ompunt, if any, recovered fix		
7. Subtract line @ from line 2.		
8. Enter the smaller of line 5 or line 7		
9. Taxable amount, Subtract line 8 from	line 1. Hoter the result, but not less than	zero. Also, enter this
amount on Form 1940, him 166. If your	r Form 1099-R shows a larger amount, i 099-R	ase the amount on this
	1	
101	Table 1 for Line 3 Above	
IF the uge at annuity sharting	before November 19, 1996,	ty starting date was— after November 18, 1996.
date (see above) was	enter on line 3	enter on line 3
55 or under	300	360
56-60	260	310
61-63	240	260
66-20	170	210
71 or ofder	120	160
	Table 2 for Line 3 Above	
IF the combined ages at annuity		
starting date (see above) were	TH	EN enter on line 3
110 or under		410
111-120		360
121-130		310
		260
131-140		40.47

Form 1040 --- Lines 20a and 20b

	efore you begin:	 Figure any write-in adjuinstructions for line 36 If you are nurried filing enter "D" to the right of Be sure you hayageed to 		t the dotted line next if up ort from your spo line 20a. If so see if you dur up	to line 36 (see the use for all of 2005, a dra worksheet
1		. 0	2	03	
	Farms RRR,1000	from box 5 of all your Forr		<u></u>	- 77
2.	Enter one-half of line	0			2
3,	Enter the total of the through 19, and 21	mount from Feen 1040. In	a 7,8a, 9a, 10 mrninh	14, 15b, 16b, 17	3.
4.	Enter the amount, if	ny, from Ferm 1040, the 85			4.
5.	Add lines 2, 5, null 4				5,
6.	Enter thanaptal of the	mounts finant Form 1040, lin	es 25 through 32, plus a	ny write-in	
		st on the dotted line next (b)		***********	ő
7.		6 less than the amount on lin of your social security benef			
	Ves. Subtract line	6 from line 5			7.
8.	If you are: • Married filling jo	. 0.		4	
	 Single, head of I separately and y enter \$25,000 	nischold, enaltying widow(e n lived upart from your spor	ase for all of 2005,		8.
	in 2000 step his	stately and you lived with y a 1 through 15, multiply line t line 16. Then go to line 17			
9,	Is the amount on line	8 less than the amount on lin	ø 7?		
	separ line 2	of your social security benefit to on line 20a or 20b of Forr tely and you lived apart from b. Be sure you entered "D" 1	n 1040. But if you see n n your spouse for all of to the right of the word?	narried filing 2005, enter -0- on "benefits" on line 20%	
		8 from line 7			9,
10.		ied filing jointly; \$9,000 if si filing separately and you live			10,
		line 9. If zero ce less, enter -			
12.		ine 9 or line 10			
13,		12			
14.	Enter the smaller of	ine 2 or line 13			14
		% (.85). If line 11 is zero, et			
		F (.85)			
	Taxable social secur Enter the amount i	ty benefits, Enter the smalles om line 1 above on Form 10	r of line 16 or line 17 . 40, line 20a.		
	· Enter the amount i	om line 18 above on Form 1	040, line 20b.		
[If any of your bes	effits are taxable for 2005 and ible to reduce the taxable and	they include a hump-su ount. See Pub. 915 for a	m benefit payment the letails.	st was for an earlier

	thert of the Treasury			 Attach to Form 1 				Attachment
-	é Fenerue benice e(e) shewn on Por			 See separate instru 	CEONS.			Sequence No. 2 Your social security runder
_		10.201		- for	1		_	~
				the following terms. 8	ABL: 10		nge 1	of the instructions.
-	ependent C		and the second se	Qualifying Pr	· .	and an other statements of the	100	Qualified Expense
Pa				Provided the Care-Y bottom of page 2.)	u mus	complete in	5 08	L.
1	(a) Care provis	der's	Anna C	(b) Address		dep block day		Ter 04 Amount poid Gee instructional
_			- Aleren ale			0		(Per l'incluine)
			A	A	40	<u>`U'</u>		
		-	\mathbf{v}	6.9.9	1			
-					1.			
	10		you receive	No No		Complete only		
		origenoe	ent care benefits?	Yes	-	Complete Part	III on	the back next.
			and the second se	ou muy are employment	taxes. S	ee the instructi	ons fo	r Form 1040, line 62.
Pa			and Dependent		Acres and	Philippine and an other		the Tests of Look
*	intermation a	and the local sector of the sector of the	softeng person's name	. If you have more than		inying person's so		ini Qualified expenses you
	Fa	100 March 100	C (diant		ecurity number	-	incurred and paid in 2006 for t person lated in column (s)
		0	10	e		1		
-		-	NO		_		-	
_		- 4	10					
3				not enter more than \$3,				
	person or \$6 line 32	own said 000.	or more persons. It	f you completed Part III, e	inter the	amount from	3	
4		amed incor	me. See Instruction	5			4	
5		- 10 ·		earned income (if your s	pouse w	as a student	5	
				thers, enter the amount	from line	4	5	
67	Enter the sm		e 3, 4, or 5	1.01			0	
8				below that applies to the	amount	on line 7	2	
	If line	7 is:		If line 7 is:				
	Over	But not	Decimal amount is	Over over		ecimal mount in		
	-	-15.000	.25	\$29,000-31,000		27		
	15,000	-17,000	.34	31,000-33,00)	28		
		-10,000	.33	33.000-35.00		25	8	×.
		-21,000 23.000	32	35,000-37,000		24 23		
		-25,000	30	39.000-41.00		22		
		-27,000	.29	41,000-43,00		.21		
	27,000	-29,000	.28	43.000-No lin	it.	.20		
9	Multiply line	6 by the de	cimal amount on la	ne 8. If you paid 2004 e	xpenses	in 2005, see	annar	
	the instruction	ina		* * * * * * * *			9	
10			ALLER DAVIST ALLEVIES	minus any amount on Fi			10	
11	Credit for c here and on			penses. Enter the small	er of the	e or line 10	11	-
_				e 4 of the instructions.		Cet In 11		Form 2441 (2
Err	THE REPORT OF A DECK OF A DECK	equication A	or nouce, see pag	pe + of the instructions.		Cat. No. 111	54.54	Form 2991 (2

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Form	2441		Attach to Form 1			2005
Depart	track of the Teening of Ference between (DR)		► See separate instru	ctions.		Attachment Sequence No. 21
Narre	eja) shawn on Pores 1545		×			Your social security number
Bef	ore you begin: You ne	ed to understand ti	he following terms. S	ee Definition	s on page 1	of the instructions.
• D	ependent Care Benefi	ts	Ouslifying Pe	rson(s)		Qualified Expense
Pa		nizations Who Pr	ovided the Care-Y	u must com	plete this par	d.
1	(a) Care provider's		Bi Address		bland frang man	
-	name	Clouise Marco	apt. i.e., city, where, and $\mathbb{Z}P$ is	0	SUL CONTRACTOR	(ine instructions)
_		01	~	200		
	-	U	02	1.0		
	11	you receive	No -	- Compl	ete only Part I	l below.
		ent care benefits?	Yes.	+ Compl	ete Part III on	the back next.
Cau	tion. If the care was provid	sed in your hame, you	a more anaplasment	taxes. See the	instructions fo	r Form 1040, line 62.
	Credit for Child	and Dependent C	are Expenses			
2	Information about your a	tualitying person(s).	If you have more than			the instructions. (i) Qualified expenses you
_	Fait		LAN	(b) Gualifying pe security n		incurred and paid in 2006 for the person listed in column (s)
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4	Enter your carned incor	Cas instructions				
5	If married fling jointly, e		amed income (if your s	pouse was a s	tudent	
	or was disabled, see the			from line 4	· · · 5	
7	Enter the smallest of in Enter the amount from F					
8	Enter on line 8 the decin		elow that applies to the	amount on line	7	
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9	Multiply line 6 by the de the instructions	* * * * * * *	* * * * * * *		9	
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10	Credit for child and de here and on Form 1040,		nees, enter the small	e di ine e dr i	ne 10 11	
11			1 (1 (1)) (1) (1) (1) (1) (1) (1			Form 2441 (200
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Pa	t III Dependent Care Benefits		Page 2
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you	1 m	
	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 forfeited, if any (see the instructional	13	
14	Subtract line 13 from line 12	-14	
15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(a) 15		
	Enter the smaller of line 14 or 15		
17	Enter your earned income. See instructions 17	-	
18	Enter the amount shown below that apples		
	to you, • If married fling jointy, enter your spouse's earned income (if your spouse was a student of was disabled, see the instructions for line bit		
	If married filing separately, see the instructions for the amount to enter All others, enter the amount form [ine 17]	1	
19	Enter the smallest of line 16, 17, or 18	1	
20	Enter the amount from line 12 that you received from your sole proprietorship or portnership. If you did not receive any such amounts, enter -0-	20	
21	Subtract line 20 from line 14		
22	Enter \$5,000 (\$2,500 if manied thing separately and you were required to enter your spouse's earned moome on the tay	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the smaller of line 19 cr 22	1 million	
25	Enter the amount from line 23	0.0	
26	Excluded benefits. Bubtract line 25 from line 24. If zero or less, enter -0	26	
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DC8",,		
-	pre amount on right toru, the r, on the doced the held to the r, enter todo	27	
	To claim the child and dependent care credit, complete lines 28-32 below.		
28	Enter \$3,000 (\$8,000 if two or more qualifying persons)	26	
29	Add lines 23 and 28	29	
30	Subtract line 29 from line 28. If zero or less stop. You cannot take the credit.		
	Exception. If you paid 2004 expenses in 2006, see the instructions for line 9	30	
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on		
	line 29 above. Then, add the amounts in column (c) and enter the total here,	31	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this	10.0	
	form and complete lines 4-11	32	
	Printed on recycled paper		Ferm 2441 (2005)
	•		

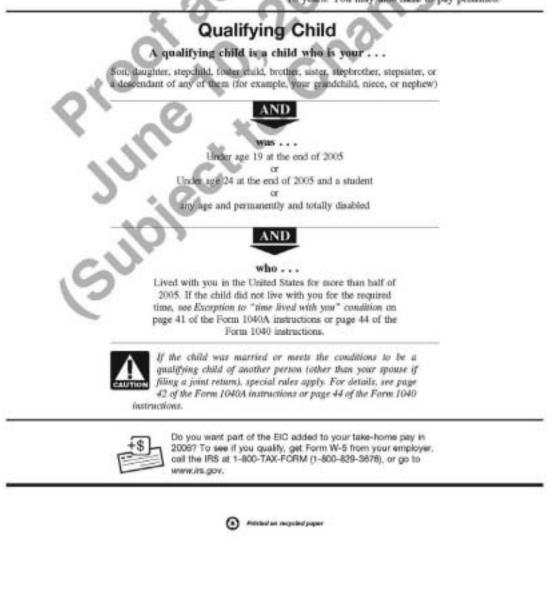
_	orm 1040A or 1040)	ng Child Information 1040A	2005
	arthront of the Treasury net Reserve Service	Complete and attach to Form 10404 or 1040 only if you have a qualifying child.	EIC Attachment Sequence No. 43
Ner	nejej ahovin on return	0 6	Your accial security number
B	efore you begin: See the instru- 66b, to make	actions for Form 1040A, Inex 41a and 41b, or sure that (a) you can take the EIC and (b) yo	r Form 1040, fixer (6a and ou have a quantying child.
CA	to 10 years. See back of so it will take us longer to pro- for each qualifying child. Be sure the child's name or social security card. Otherw	ess your return and issue your return to the 1 and social security number (SS) ree, at the time we process your return. the ontid's social security card is not o	f you do not fill in all lines that apply If on line 2 agree with the child's we may reduce or disallow your
Q	ualifying Child Information	Child 1	Child 2
1	Child's name If you have more than two qualifying children, only have to list two to get the state many ended		First name Last name
2	Child's SSN The child must have on SSN as defined on page of the Form 1640A institutions or page 44 of 0 Form 1049 instructions unless the child wor bot died in 2005. If your child was born and likel in and did not have an SSN, enter "Dief" on this and attach a copy of the child's born certificate.	a aut 2005	
3	Child's year of birth	Your If born after 1986, skip lines 4a and 4b; go to line 5.	Veer If born after 1986, skip lines 4a and 4b; go to line 5.
	If the child was born before 1967 Was the child under age 24 at the of 2005 and a student?		Yes. No. Go to line 5. Continue
b	Was the child permanently and tota disabled during any part of 2005?	slly Yes. No. Continue The child is not a qualifying child.	Yes. No. Continue The child is not a qualifying child.
5	Child's relationship to you (for example, son, danghter, grandchild, niece, nephew, foster child, etc.)		
6	Number of months child lived wi you in the United States during 200 • If the child lived with you for more than hall 2005 bet less than 7 months, enter "7." • If the child was been or died in 2005 and you horse was the child's home for the entire time or she was alive during 2005, enter "12."	of de months	Do not enter more than 12 months.
[additional child tax credit if your child (a) was a en. For more densits, see the instructions for line	

Schedule EIC (Ferm 1046A or 1040) 2006

Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit (EIC).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b. Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC you will not be allowed to take the credit for 10 years. You may also have to pay penalties.



3efore you begin:	V Be sum you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are song Schedule SE sections, you were a member of the clergy or you had church employee income, or you iso filing Schedule C or C-EZ as a statutory employee. Interact, use Worksheer II that begins on page 50
All Filers Using	Enter your earrent croater from Step 5 ungage 47. Lock up the amount on line 1 above in the EIC Table on pages 33-37 tothal the credit. Be stage you use the correct column for your filling catale and the number of children you have. Erice the endfit tare. The 2 is zero, The cannot take the credit.
61	Put "No" on the defined line next to line det A Enser the subcast from Form 1040, the cit. A mathe smooth on lines 3 and 4 the same? Ven. Skip line to enser the smooth from line 2 on line 6. No. Go to line 5
Part 2 Filers Who Answered "No" on Line 4	 5. If you must be an even on line 3 less than \$6,550 (\$8,550 (Immarised filing jointly)? • For more qualifying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)? • Yes. Leave line 5 blank; enser the amount from line 2 on line 6. • No. Look up the amount on line 3 in the EIC Table on pages \$25-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enser the coeffit here. Look at the amounts on line 5 and 2. Then, enter the smaller amount on line 6.
Port 3 Your Earned Income Credit	 This is your earned income credit. Reminder— ✓ If you have a qualifying child, complete and attack Schedule EIC.
	If your EIC for a year after 1966 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

the clergy or you have the clergy or you have the put the put	f you were self-employed, or you are filing Schedule SE because yo d church employee income, or you are filing Schedule C or C-EZ as a below (Parts 1 through 3) that apry to you. Then, continue in Part 4. I filing a joint return, include your a cone's amounts, it any, with yours to figure rough 3.	a statutory employee.
Part 1	 Emer the amount from Schedule SE, Section A, line 3, or Section B, line 1, subjectiver applies 	14
Self-Employed,	b. Enter my ancest from Schedule SE Section B, line 45, and have da	+ 1h
Members of the Clergy, and	a Colline files to and the	+ 1c
People With Church Employee	d) Prints the amount from Schedule SE, Section A, line 6, or Section B, line 1.5, whichever applies.	~ 1d
Income Filing Schedule SE	s. Subtract lige 1d from 1c.	= 1e
	2. During indust on these lines for maintery employee income or any amount	Lil
Part 2 Self-Employed	2. Deterministic of these first of standard endoyse fibering of any allocation of the filling and approval of Form 4029 of the filling approval of Form 4029 of	
NOT Required	a. Error any set farm profit or (loss) from Schedole F, line 36, and from farm partnerships, Schedole K-1 (Form 1005), box 14, code A*.	210
To File Schedule SE	b. Emer any net-produced loss) from Schedule C, line 31; Schedule C-EZ, line 2; Schedule K-T (Form 1065), box 14, code A (other than familing);	
Par example, your net carriage from	and State and Kel (Form 1065-B), box 9*.	+ 25
ware law than \$400.	e, Commer may 2a and 2a	= 2c
Part 3	*Reduce any Schedule K-1 amounts by any partnership section 179 expense intreimbursed partnership expenses clauned, and depletion claimed on oll a have any Schedule K-1 amounts, complete the appropriate line(s) of Schedu name and social security number on Schedule SE and attach it to your retain	al gas properties. If you de SE, Section A. Put you
Statutory Employees Filing Schedule C or C-EZ	3. Enser the amount from Schedole C, line 1, or Schedole C-EZ, line 1, that you are filing as a statutory employee.	3
Part 4	4a. Enter your earned income from Step 5 on page 47.	44
All Filers Using Worksheet B	h. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b
Note, if the 4b includes income on which you should have puid self- employment tax but did not, we may reduce your cardia by the unsount of self-employment tax not paid.	If line 4b is zero or less, You cannot take the credit. Put "No" on the 5. If you have: • 2 or more qualifying children, is line 4b less than \$35,263 (\$37,263 if n • 1 qualifying children, is line 4b less than \$31,030 (\$333,030 if married filing • No qualifying children, is line 4b less than \$11,750 (\$13,750 if married • Yes. If you want the IRS to figure your credit, see page 48. If you want figure the coeffit yourself, enter the amount from line 4b on line 6 (page 5	uaried filing jointly)? (jointly)? filing jointly)? to
	No. The You cannot take the credit. Put "No" on the dotted line next	t to line 66a.

Part 6 All Filers Using Worksheet B	 Continued from page 50 Enter your total earned income from Part 4, line 45, on page 50. Look up the amount on File 6 above in the EK Table to find the credit Be saw you use the context column summers and the tumber of children you have Enter the same you use the context Enter the same you use the context Enter the same you have be the same you have Enter the same you have be the same you have a find the same you have be the same you have be above in the same you have be above be above in the same you have be above be ab	n for your filing
24	If line 7 is zero. To connect the the credit. Fit "No" on the dotted line next to line 66s.	3
Port 6 Filers Who Answered "No" on Line 9	 B you have: No qualifying children, is the amount on line 8 le (\$3,550 ff married filing jointly)? For more qualifying children, is the amount on b (\$16,400 of married filing jointly)? Yes. Leave line 10 blank; enter the amount from No. Look up the amount on line 8 in the EIC T pages 52-57 to find the credit. Be save you column for your filing status and the marks you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11. 	ine il less thin \$14,400 n line 7 on line 11. Cablic on sue the correct er of children 19
Part 7 Your Earned Income Credit	 This is your earned income credit. Reminder— ✓ If you have a qualitying child, complete and attach 5 	Schedole EIC
	By your EIC for a year after 1996 was page 48 to find out if you must file F 2005.	
	- 51 -	Need more information or forms? See pag

3efore you begin:	V Be sum you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are song Schedule SE sections, you were a member of the clergy or you had church employee income, or you iso filing Schedule C or C-EZ as a statutory employee. Interact, use Worksheer II that begins on page 50
All Filers Using	Enter your earrent croater from Step 5 ungage 47. Lock up the amount on line 1 above in the EIC Table on pages 33-37 tothal the credit. Be stage you use the correct column for your filling catale and the number of children you have. Erice the endfit tare. The 2 is zero, The cannot take the credit.
61	Put "No" on the defined line next to line det A Enser the subcast from Form 1040, the cit. A mathe smooth on lines 3 and 4 the same? Ven. Skip line to enser the smooth from line 2 on line 6. No. Go to line 5
Part 2 Filers Who Answered "No" on Line 4	 5. If you must be an even on line 3 less than \$6,550 (\$8,550 (Immarised filing jointly)? • For more qualifying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)? • Yes. Leave line 5 blank; enser the amount from line 2 on line 6. • No. Look up the amount on line 3 in the EIC Table on pages \$25-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enser the coeffit here. Look at the amounts on line 5 and 2. Then, enter the smaller amount on line 6.
Port 3 Your Earned Income Credit	 This is your earned income credit. Reminder— ✓ If you have a qualifying child, complete and attack Schedule EIC.
	If your EIC for a year after 1966 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

he clergy or you has √ Complete the put	f you were self-employed, or you are filing Schedule SE because yo d church employee income, or you are filing Schedule C or C-EZ as a below (Parts 1 through 3) that apry to you. Then, continue in Part 4. I filing a joint return, include your a cone's amounts, it any, with yours to figure rough 3.	a statutory employee.
Part 1	Ia. Enter the amount form Schedule SE, Section 4, line 3, or Section B, line 3, whichever applies	14
Self-Employed,	b. Enter my ancest from Schedule SE, Section B, line 45, and have da	+ 1h
Members of the Clergy, and	e Author the Is and the	= 1c
People With Church Employee	the Prints the amount from Schedule SE, Section A, line 6, or Section B, line 1.5, whichever applies	- 1d
Income Filing Schedule SE	s. Subtract line 1d from 1c.	= 1e
	2. Domin indust on these lines my maintage employee income or any amoun	Link Instantion
Part 2 Self-Employed	eff-employment tax as the result of the filing and approval of Form 4029 of	r Form 4361.
NOT Required	a. Enverying set farm profit or (loss) from Schedole F, line 36, and from from partnerships, Schedolo K-1 (Form 1003), box 14, code A*.	28
To File Schedule SE	b. Enter any net-produced loss) from Schedule C, line 31; Schedule C-EZ, line 2; Schedule K-T (Form 1065), box 14, code A (other than farming);	+ 25
Par example, your net carriegs from self-amployment	and Sahe and Kar (Form 1065-B), box 9*.	
ware lars than \$400.	e Contrare June 2a and 2b. Kentore any Schedule K-1 amounts by any partnership section 179 expense	= 24
Part 3	intreinforced partnership expenses clauned, and depletion claimed on oil a have any Schedule K-1 amounts, complete the appropriate line(s) of Schedu usine and social security number on Schedule SE and attach it to your reha	al gas properties. If you de SE, Section A. Put you
Statutory Employees	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that	R
Filing Schedule C or C-EZ	you are filing as a statutory employee.	8
Part 4	4a. Enter your earned income from Step 5 on page 47.	44
All Filers Using		45
Worksheet B	h. Comhine lines 1e, 2c, 3, and 4n. This is your total earned income.	
trichides income on which you should	If line 4b is zero or less, "You cannot take the credit. Put "No" on the \$. If you have:	doued time next to time 60
have paid self- employment tax hot did not, we may reduce your could by	 a point more qualifying children, is line 4b less than \$35,260 (\$37,260 if n qualifying child, is line 4b less than \$31,030 (\$33,030 if married filing No qualifying children, is line 4b less than \$11,750 (\$13,750 if married 	(jointly)?
the amount of self-employatent tax not paid.	Yes. If you want the IRS to figure your credit, see page 48. If you want figure the credit yourself, enter the amount from line 4b on line 6 (page 5)	
	No. The You cannot take the credit. Put "No" on the dotted line next	t to line 66a.

Part 6 All Filers Using Worksheet B	 Continued from page 50 Enter your total earned income from Part 4, line 45, on page 50. Look up the amount on File 6 above in the EK Table to find the credit Be saw you use the context column summers and the tumber of children you have Enter the same you use the context Enter the same you use the context Enter the same you have be the same you have Enter the same you have be the same you have a find the same you have be the same you have be above to be above and the same you have be above to be above above to be above above the same you have be above to be above above to be above above to be above to be above above to be above to be above to be above abov	in for your filling
24	If line 7 is zero. To connect the the credit. Fit "No" on the dotted line next to line 66s.	3
Port 6 Filers Who Answered "No" on Line 9	 B you have: No qualifying children, is the amount on line 8 le (\$3,550 ff married filing jointly)? For more qualifying children, is the amount on b (\$16,400 of married filing jointly)? Yes. Leave line 10 blank; enter the amount from No. Look up the amount on line 8 in the EIC T pages 52-57 to find the credit. Be save you column for your filing status and the marks you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11. 	ine il less thin \$14,400 n line 7 on line 11. Cablic on sue the correct er of children 19
Part 7 Your Earned Income Credit	 This is your earned income credit. Reminder— ✓ If you have a qualitying child, complete and attach 5 	Schedole EIC
	By your EIC for a year after 1996 was page 48 to find out if you must file F 2005.	
	- 51 -	Need more information or forms? See pag

Child Tax Credit Wo	rksheet—Line 52	I
of 2005 and m	ong child for the child art execut, the child must be under age 17 at the crit eet the other requirements listed on page 41. Is worksheet if you are wered "Yed" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.	
L	Number of gravitying children: × \$1,000 1 Enter the result I	j
84	Add the amounts from Form 1042 Line 47 Line 48	
2	Line 50 Enter the total.	
5	Ves. (200) Yes. (200) 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. 4 4	I
5	Is the amount on line 1 more than the amount on line 4? Ves. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TSP below. No. Enter the amount from line 1.]
	You may be able to take the additional child tax credit on Form 1040, line 68, if you answered "Yes" on line 4 or line 5 above.	
	 First, complete your Form 1040 through line 67. Then, use Form 8812 to figure any additional child tax credit. 	

Child Tax Credit Wo	rksheet—Line 52	I
of 2005 and m	ong child for the child art execut, the child must be under age 17 at the crid eet the other requirements listed on page 41. Is worksheet if you are wered "Yed" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.	
L	Number of gravitying children: × \$1,000 1 Enter the result I	j
84	Add the amounts from Form 1042 Line 47 Line 48	
2	Line 50 Enter the total.	
5	Ves. (200) Yes. (200) 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. 4 4	I
5	Is the amount on line 1 more than the amount on line 4? Ves. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TSP below. No. Enter the amount from line 1.]
	You may be able to take the additional child tax credit on Form 1040, line 68, if you answered "Yes" on line 4 or line 5 above.	
	 First, complete your Form 1040 through line 67. Then, use Form 8812 to figure any additional child tax credit. 	

	al Revenue Service	1945	Complete and affect I	to Form 1040 ar Fo	RTT 1040A. 8812		equance No. 47
Nam	(a) shown on ratu	-	-	1		Your social se	curity number
Pa	AI FI	lors	0	N		D.N	-
1	in page 37 of		hild Tax Craffi Worksheet on atoms II yes mind Pab. 972.			5.	
2	Enter the annu	ant from Form 1040, In	e 52, or Form 1040A, Inc 3	1	· · · · ·	2	
3	Subtract line 2	Item line 1. II sere st	op; you cannot like this ared			3	
		e (see animen m in he		Ch			
	12. with code (entral pays from Form(s) 5 Q. II married filling jointly	. include				
5		amounts with yours. on line 4a more than \$1	46				
	No. 1mg	e les 5 black and arts	dal fan fan 6. 👷 🦭				
6			mount on line 4a. Ethin the a	ead , L < 1			
	Next. Do you	hate these or shore goal	itying children				
		ne it is removed you her of the 3 or line 6 o	contil take this credit. Of	arwise, skip Part	li and other that		
	Ves. If its		a min line 3, skip Part II an	d enter the amount	t from law 3 on		
		4 450	Three or More Qualif	in a Children			
	du cera	an rates who rate	e nice or more duan	ying children		-	
7	6.1f married B	ting jointly, include you	taxes from Form(x) W-2, box r sponse's amounts with your out back	i. IT you			
8	1949 (1949)	27 real 59, plus any	amounts from Form 1040, lie uncollected social security a TA taxes included on line 63.	et [] .			
2	1040A filers:			, ,			
10	1040 filers:	Enter the total of the i	encouts from Perm 1040, lis				
	1949 A. Gierre	66a and 67. Unter the total of the r	amount from Form 1040A, It				
	Contraction of the second	41a, plas any excess s	ocial security and tier 1 RRT	A 10			
		toxes withheld that yo (see instructions on ba	6 entered to the left of line - ok).	**			
ΪÎ.	Subtract line 1	10 from line 9, 1f zero o	r less, enter -0		10.000	11	_
12	linter the larve	er of line 6 or line 11			121111111		
		smaller of line 3 or lin					
121	Addit	tional Child Tax Cr	ean				
	-	additional child tax	credit			13	
is .	I DIES IN MODIF						

	8863	(Hope an	Education d Lifetime	Learnin	- · · · · · ·	edit	s)	1	200 Affactored	5
rbet	ul Feverue Senice (90)	► A	ttack to Ferm 10	40 or Form	1040A.	-		_	Sequence No.	_
Nam	epit shown on raitum		X					Your	social security	natio
	ition: You cannot take both a 159 for the same student in th		of and the task	on and feet	dedu	tian (Form 104	10, knie 3	e or Form	1040
Pa	Hope Credit, Cautio	n: You cannot a	take the Hope of	create for m	ore th	n 2 h	и уевяц	for the s	ame studer	ut.
'	First name al	(b) Student's social security number (as fown on page 1 your tax return)	(c) Qualified expenses (s) instructional not online ma than \$2,000 t each studen	De colu	Enter 1 lier of 1 nount is inn (c) 11,000	the d		udd (e) and m (d)	(f) Enter o of the am column	ount.
	******	3110	0.4	1.20		2				
		1.1.1	01	6	0.					
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		Lei		-		·		_		
2	Tentative Hope credit. Add learning credit for another						e Hetim			
Pa	till Lifetime Learning C	And in case of the local division of the loc	Partili, Others	nse, go to	Part II	-		2	-	+
-	Caution: You cannot take the	a) Student's I	fame (as shown your tax return) Last ram			1010	ident's soc er (as show of your tax	n on page	(c) Qua expense instruct	s (see
	the Metime learning		-	-			1	and 1		
	student in the	1. 1.1							-	
	same year.					_	1 1	1.4	-	+
4 5	Add the amounts on line 3 Enter the smaller of line 4		nd enter the to	ntal + +	+ +		+ + +	4		+
6	Tentative idetime learning	credit. Multiply	line 5 by 20%	(20) and	go to	Part I	1111	- 6		+
Pa	rt III Allowable Educatio		-955 C 1960 S 10	Noo kuu tae	0.000					
	Tentative education credit					1.00	-	7	-	_
8	Enter: \$107,000 if married household, or qualifying w	filing jointly; \$	53,000 if singl	e, head of	8		- 1			
9					-	-				
10		. If zero or less	s, stop; you ci	annot take						
11		filing jointly; \$1	10,000 if single	e, head of	11	-				
12	go to line 14. If line 10 is I	ess than line 11	1, divide line 1	0 by line 1	1. Enti	or the	result a			
13	a decimal younded to at a Multiply line 7 by line 12	east three place			• •		1 1	12	A.4	
	Enter the amount from Fo	m 1040, line 4	5, or Form 104	40A, line 21	8					
15	Enter the total, if any, of	your credits fro	im Form 1040	, lines 47	throug	ph 49,	or Forr	n		
16	condita	e 14. If zero o	r less, stop; y	ou cannol	take	any e	ducatio	16		
17	Education credits. Enter		t line 13 or lin	e 16 here						1
	Ine 50, or Form 1040A, In 1 You are filing Form 2555, 255								arround to en	tet.
_			entra successive							_
	Paperwork Reduction Act Notic	e, see page 3.		0	let. No. 3	537944			Form 88	03 (1)
Par										

	8880	Credit	► Atta	ch to Form 1040 or P See instructions or		tributions		5
aires	ill shown on return			2	1-	April	accial security runs	loor
Λ	The amou \$50,000 if r The perse	unt on Form namled filling on(ii) who m	ade the qualified con	m 1040A, line 62, o	ties. more than \$25,000 (deferral (a) was borr (c) was a student (or	alter January	1, 1968, (b) is	
-			100	· V	In Int	You	(b) Your spe	ouse
1	Traditional and R	oth FA con	but ons for 2005, D	anot include rollow	and the second sec			T
	contributions .	· m	Sec. 1 Sec.	3.3	10	_		+
2			or other qualified ent					
	employee contra (see instructions		1501(c)(16)(D) plan o	uninducions ton 200	2		2	
з	Add lines 1 and				3			
4			ed after 2002 and					
			ur 2005 tax return both spouses' attax					
			ption	and in more courses	4			
5			zero or less, enter	S	5		8	
	In much sub-	1	Jan Color					
۰	in each coumry	enter the s	maller of any 5 or 5	2,000				-
			Y					
7		N	H 2010, stop; you of 1040, line 35°, or F			+ - 7		1
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2005 Form 1040-V

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on line 75 of your 2005 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN), If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

 Make your check or money order payable to the "United States Treasury." Do not send cash

Make sure your name and address appear on your check or money order.

 Enter "2005 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.

 To help process your payment, enter the amount on the right side of your pheck like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX--" or "\$ XXX=").

How To Send In Your 2005 Tax Return, Payment, and Form 1040-V

Department of the Treasury Internal Revenue Service

· Detach Edmit 1040-V along the dotted line.

 Do not stable or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.

 Mail your 2005 tax return, payment, and Form 1040-V in the envelope that came with your 2005 Form 1040 instruction booklet.

Note, if you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the Internal Revenue Service at the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a tom or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue Iaw. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and mail Form 1040-V will vary depending on individual circumstances. The estimated average time is 12 minutes. If you have comments about the accuracy of this time estimate or suggestions for making Form 1040-V simpler, we would be happy to hear from you. See the Instructiona for Form 1040.

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Understanding Taxes: Just a Point and Click Away!

Students can learn about taxes online @



http://www.irs.gov/app/understandingTaxes/index.jsp

Learn about.....

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- How to prepare the basic tax return

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E-learning for Volunteer Return Preparation

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www.irs.gov

Enter keyword: "volunteer training" or "link and learn"

The benefits.....

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- Access it anytime, anywhere-24/7...it's on the Internet
- Complete your volunteer certification online

Share your opinion.....

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