2005 Retest



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)

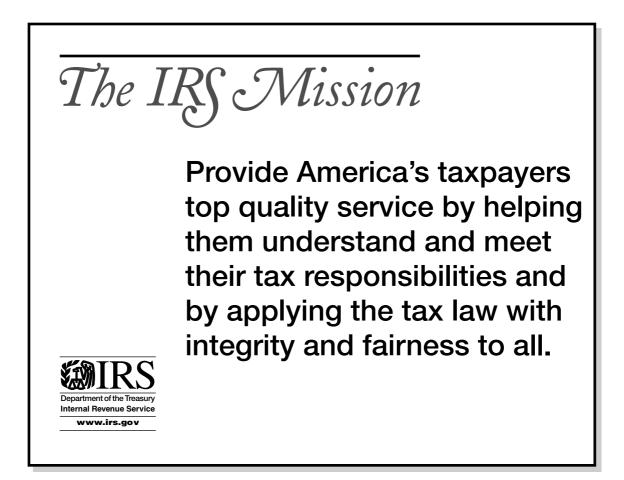
For the most up-to-date tax products and information visit **www.irs.gov.**





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 Retest

USE 2005 VALUES for Deductions, Exemptions, Tax or Credits for all answers on the Retest.

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 the test or retest will accomplish the certification for each course.

Please complete this retest on your own. Taking the retest 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 retest. Please remember to round to dollars.

The Retest 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 with an overall 70% proficiency to complete VRPP certification.

Segment 1 (1 Point for each Question) Total Possible – 30

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

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

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) Total Possible - 35

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 retest:

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

Do not send your entire retest booklet unless otherwise directed.

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

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

If you are not successful with the retest, your Instructor or Site/Training Coordinator will discuss other ways for you to contribute to this important community service.

Using Software to Take the Retest

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

Volunteers using tax preparation software to complete the retest 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.

Retest 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, if not already provided.

Name:

Address:

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

A cumulative score covering all three seaments of 70 points or more out of 100 is needed for 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	Department of Vo lards of Condu	olunteer	Agreen	nent			Cal. No. 38847H		
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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 Retest Answer Sheet located in the front of the retest 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 retest booklet.

a. True

b. False

1. James and Irene are married but file separately. James itemizes on his Form 1040. Irene also wants a return prepared. Although she wants to take the standard deduction, she must itemize.

2. George marries on December 31, 2005. He has a choice of filing either single, married filing jointly, or married filing separately.

3. William and Mary have a child born at 11:59 pm on December 31, 2005. The child only lived with the parents for 1 minute during 2005. They can claim the child as a dependent.

4. 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.

5. A taxpayer asks you how long he or she should keep a tax return. Your answer should be, 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later.

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

7. A taxpayer who has received a Form 1099-MISC for self-employment may be subject to self-employment taxes.

8. Shirley receives child support from her former husband, Paul. Child support payments are taxable income to Shirley.

9. If the taxpayer does not provide an account and routing number for a direct deposit, the IRS will automatically mail a check if a refund is due.

10. Quality review procedures should be established at each site in order to find errors prior to completing return preparation.

11. Gordon's wife passed away in May 2004 and he has not remarried. Gordon's 19year old daughter, Jennifer, graduated from high school in June 2004. Jennifer moved into her own apartment and took a full time job in March 2005. Gordon's filing status in 2005 is single.

12. A taxpayer using the Married Filing Separately filing status is not eligible for the Education Credit.

13. Lottery winnings of any amount are taxable income and should be included on the taxpayer's return.

14. 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.

15. Adjusted gross income is the total income minus adjustments to income.

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 retest booklet.

16. Which of the following is an acceptable substitute for the original Social Security Card?

- a. A letter completed by the day care provider listing the children's SSNs
- b. An original Form W-2 or Form 1099-Misc
- c. A typed list showing names and social security numbers
- d. A letter showing the information from the Social Security Administration
- e. None of the above

17. Which one of the following groupings contains only income that is considered taxable?

- a. Gambling winnings, farm income, child support, rents received
- b. Dividends, gambling winnings, workers' compensation
- c. Unemployment compensation, tips and gratuities
- d. Back pay, commissions, workers' compensation, notary fees.
- e. None of the above
- 18. Which one of the following statements is true?
- a. Earned Income Credit (EIC) is the only refundable credit.
- b. The Credit for Child and Dependent Care Expenses is the only refundable credit.
- c. Child Tax Credit is the only refundable credit.
- d. Additional Child Tax Credit is the only refundable credit.
- e. EIC and Additional Child Tax Credit are the only refundable credits.

19. Marvin and Kara are married but have lived apart since early 2004. They file separate returns. Kara paid more than half the cost of keeping up her home for 2005. Maya and Elizabeth, their two children, lived with Kara for the entire year. Kara claims both children as dependents on her federal income tax return. What is Kara's most advantageous filing status?

a. Married Filing Separately

- b. Head of Household
- c. Single
- d. Married Filing Jointly
- e. None of the above

20. 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

21. Which of the following is considered earned income for the Earned Income Credit?

- a. Alimony
- b. Unemployment compensation
- c. Workfare payments
- d. Taxable scholarship not on a Form W-2
- e. Disability paid by an employer prior to minimum retirement age

22. Richard and Ellen are Donald's parents and cannot claim him as a dependent on their joint return. Donald's Aunt June made the payment for his tuition and fees to a qualified college. Donald is a full-time student in his senior year and received no scholarship or grant. Who is eligible to claim the education credit?

- a. Donald
- b. Richard and Ellen
- c. June
- d. Richard, Ellen, and Donald
- e. Donald and June

23. Janice and Tom are divorced. Their son, Peter, is 10 and has lived with Tom for 2 years. Janice and Tom's divorce decree gives Janice the right to claim Peter as a dependent. Who can claim Peter for Earned Income Credit?

- a. Janice
- b. Tom
- c. Both Janice and Tom
- d. Neither Janice nor Tom
- e. Peter

24. Beth and her two children, both under 19 years of age, lived with her boyfriend, Marty for all of 2005. The children are not Marty's children, but he provides support for them. Beth did not earn any income in 2005, but Marty earned \$23,000 at his job. Can Marty claim the children for EIC?

a. Yes

b. No

25. Jackie is 66 years old and has a two-year-old grandchild who lives with her. They lived together in their Minneapolis apartment for all of 2005. Jackie made \$13,000 at her job and had no other income besides her Social Security. Does she qualify for the EIC? a. Yes

b. No

26. Carlos has three children, ages 12, 14, and 16. Carlos and the children all lived with his mother, Marissa during 2005. Marissa and Carlos both have earned income less than \$19,000. Who can claim the children for the EIC?

a. Carlos

- b. Marissa
- c. Marissa and Carlos may agree to each claim different children
- d. Any of the above
- e. Neither Marissa nor Carlos

27. Which is not an eligibility requirement for claiming the EIC with a qualifying child?

- a. Age of the child
- b. Claiming the child as a dependent
- c. Taxpayer having earned income
- d. Child must live with taxpayer in United States
- e. Relationship to the child

28. Gerald and Tanisha are married. Their two daughters, 3-year-old Tamara and 15-year-old Alisa live with them. Which of the following is a qualifying expense for the Child and Dependent Care Credit?

- a. Sending Tamara to a private elementary school.
- b. Sending Tamara to an overnight summer camp.
- c. Paying for after school care at the Sunrise Day Care for Tamara
- d. Paying Alisa to care for Tamara
- e. Paying for after school care at the Sunrise Day Care for Alisa

29. Which of the following is a **benefit** of the Advanced Earned Income Credit (AEIC)? a. The taxpayer will get some of the credit in their payroll check from their employer during the tax year with the balance paid as a refund and/or will reduce the total tax when the return is filed

b. With advanced payment of the Earned Income Credit, the taxpayer will never get the full amount of his EIC

c. If the taxpayer has received AEIC, they must file a return even if their income is below their filing requirement

d. The advanced payments do not have to be reported on the tax return

e. The taxpayer will receive 100% of their credit as advanced payments

- 30. Which one of the following is **not taxable** income?
- a. gambling winnings
- b. jury duty pay
- c. employee achievement award
- d. money inherited from your grandmother
- e. unemployment payments

SEGMENT 2 – ALL VOLUNTEERS

This segment includes two activities:

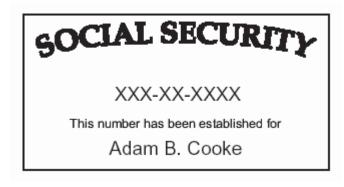
Activity A - Return Preparation & Activity B - Quality Review

ACTIVITY A - VRPP UNIVERSAL RETURN PREPARATION

For questions 31 through 35, use the Adam Cooke 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 retest booklet.

Adam B. Cooke needs your help in completing his tax return. Adam worked most of the year as a machinist, but was unemployed during the early part of the year and received unemployment compensation. Adam cannot find the form he received from the State U/E Fund but says he received \$1200 total in January and February 2005. He did not have anything withheld from his Unemployment. Adam does have his W-2 form and completed an Interview & Intake Sheet to help in preparing his return. Adams wants to designate \$3 to the Presidential Election Campaign Fund as long as it doesn't cost anything. If he gets a refund, he wants it mailed to his home address.

In addition to his W-2, Adam gives you a Form 1098-T he received from Brown College. He is taking classes for a degree in business. He asks the best way to treat the tuition paid on his tax return.



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Street address (including act. no.) 221 YALE AVENUE City, state, and ZP code YOUR CITY STATE	ZIP	6 The amount in box 1 or 2 includes amounts for an academic period beginning January- March 2006 (f checked)	 Reimbursements or refus of qualified fuition and reliated expenses from a insurance contract S 	and is being
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- 31. What is Adam'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 Adam's return?

- a. \$10,356
- b. \$11,256
- c. \$10,056
- d. \$ 5,056
- e. \$ 1,856

33. What is Adam's taxable income?

- a. \$10,356
- b. \$ 1,856
- c. \$ 3,056
- d. \$ 8,056
- e. \$ 6,856

34. What is the amount of tentative education credits (Form 8863, line 8)?

- a. \$0
- b. \$120
- c. \$300
- d. \$30
- e. \$60

35. What is Adam's refund or balance due?

- a. Refund of \$125
- b. Refund of \$152
- c. Balance due of \$248
- d. Balance due of \$117
- e. Refund of \$36

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 Peter & Marlene Davidson. The return has at least two critical errors.

What is a Critical Error?

Critical errors are those, which incorrectly report income, adjustments, any tax or credit on the taxpayer's return; significantly slows the processing of the return; or negatively impacts 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 Peter and Marlene Davidson, determine whether each of the following statements is correct, 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 exemption information entered correctly?
- 38. Is the total income amount entered correctly?
- 39. Are all of the credits, if any correctly entered on the return?
- 40. Is the Total Tax amount correct?

	3614		INT	ERVIEW	AND	NTAKE	SHEE	т				
all inform	ation	This form will be us The partner or site page 2 must be in	may request	additional inf	ormation	. The servic	e stater	ment and re	quest for			;lete
You will	×	Valid Picture I.D.						8332 or cop			e for nor	Pr.
need:	×	Copies of ALL W-3						dial parent o				
		other income recei				_		of Account er of the fin				uit.
	×	Tax Identification I any others shown			spouse a			sit into a sav				
		Provider's address Child/Dependent C		fication Num	ber for		Сору	of prior year	's tax ret	um, if ava	ailable	
Your First	t Nan	ne P	ETER	M.I.	А	Last Nam			DAVI	NDSON		
Spouse's	First	Name 8	IABLEHE	M.I.	c	Spouse's	Last Na	me, if differ	ent			
Address		124 STATE	STREET	City	Yo	or City	5	tate Your	St. Z	ip Code	Tour	lip
Telephon	e Nu	mber: Daytime	Tour	Burber		Evening				Cel		
Your Dak	e of B	linth (mm/dd/yyyy)	10 / 13	/ 1952		Spouse's	Date o	f Birth (mm)	dd/yyyy)	5	/ 13 /	1960
Critical	Data		1.000.000	10.000		8			100.000		Seren Sta	
Check if I	U.S. (Citizen or resident a		Taxpaye Spouse	ř.	Check #	lived in	U.S. for mo	re than 6	monthe:	Bull I	anger anger
Check if I	Legal	ly Blind: Taxp				Check if	Perman	ently Disabl	ed:	Такрауе Spouse	r.	
As of Des	oemb	er 31st were you:	Single 🗿	Legally Ma	arried	Separat	ed D	Divorced				
f married	I, wer	w you living with you	ar spouse at an	stime during	the last	6 months o	the ye	ar? K Y	a 🗆	No 🗆	N/A	_
is your sp	ouse	deceased?	fes 🕱 No	1	yes, date	spouse die	id (mm)	ddyyny)	1	1		
Can your	pare	nta or someone els	e claim you or	your spouse	as a dep	endent on t	heir tax	setum?] Yes	No No		
ai/ 2	mavid								-			
Uld you p		e more than half the	a cost of keeping	ng up a home	for the	year? 😿	Yes	No No				
		e more than haif th d income Credit be					Yes	No No				_
Has the E List every For exam	Came one v		en disallowed I F me and anyon child, foster ch	amily and in a state of the second se	Yes Depend de your h	No No North Information	nation ou or ye	ur spouse s				
Has the E List every For exam	fame gine s gile : 1 r fath	d Income Credit be who lived in your ho Son, daughter, step	en disallowed I F me and anyon child, foster ch	amily and in a state of the second se	Yes Depend de your h	No No North Information	nation ou or ye	ur spouse s				In person qualitying shild of another
Has the I List every For exam mother or First Name	fame ple: 1 c fath	d Income Credit be who lived in your ho Son, daughter, step er. Do not include Last Hams	Date of lists Date of lists (monoder of lists (monoder) 12-13-1931	Retationality Belling outsin Id, brother, s ur spouse. Retationality to you STM	Yes Depend de your f ister, ste in hone, 'see Spacial Roles babe	US Cares, Readert of US Cares, Readert of US, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Car	Del person be just sturo?	tur spouse s r, or a desce see duiter firm duiter generative dualer generative dualer	Did chief possile more than 50% of Bair own support?	Did you provide more than SPS of Reir happent? 3125	Dif flue person have Cross hoome of \$2200 or race? 10	In periods speaklying shidd of another periods? NO
Has the E List every For exam mother of	fame ple: 1 c fath	d Income Credit be who lived in your ho Son, daughter, step er. Do mot include Last Hame	en disallowed I F me and anyon child, foster ch yourself or yo Date of livits (mm/ddyyy)	Py IRS? amily and a living outsit d, brother, s ur spouse. Relationship to you	Yes Depend de your H ister, ste Mudte In home. "see Special Roles bebe	US Cares, Readers and US Cares, Readers and US Cares, Readers and US Cares, Readers and US Cares, Readers and US Cares, Readers and Sciences, Readers and Sciences, Readers Re	Did participal Did participal par	lar spouse s r, or a desce bitted a full. Sime datard g permanently and traffy disabled?	Did chief provide more than 50% of their own suggest?	Did you provide more than 50% of Beir teoport?	Dit flu person have Gross hexere of \$2200 or race?	Is person qualifying shiel of another person1
Has the I List every For exam mother or First Name	fame ple: 1 c fath	d Income Credit be who lived in your ho Son, daughter, step er. Do not include Last Hams	Date of lists Date of lists (monoder of lists (monoder) 12-13-1931	Retationality Belling outsin Id, brother, s ur spouse. Retationality to you STM	Yes Depend de your f ister, ste in hone, 'see Spacial Roles babe	US Cares, Readert of US Cares, Readert of US, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Car	Del person be just sturo?	tur spouse s r, or a desce see duiter firm duiter generative dualer generative dualer	Did chief possile more than 50% of Bair own support?	Did you provide more than SPS of Reir happent? 3125	Dif flue person have Cross hoome of \$2200 or race? 10	In periods speaklying shidd of another periods? NO
Has the I List every For exam mother or First Name	fame ple: 1 c fath	d Income Credit be who lived in your ho Son, daughter, step er. Do not include Last Hams	Date of lists Date of lists (monoder of lists (monoder) 12-13-1931	Retationality Belling outsin Id, brother, s ur spouse. Retationality to you STM	Yes Depend de your f ister, ste in hone, 'see Spacial Roles babe	US Cares, Readert of US Cares, Readert of US, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Cares, Car	Del person be just sturo?	tur spouse s r, or a desce see duiter firm duiter generative dualer generative dualer	Did chief possile more than 50% of Bair own support?	Did you provide more than SPS of Reir happent? 3125	Dif flue person have Cross hoome of \$2200 or race? 10	In period qualifying shid of another period 1 100
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Pas the I List every For examination Part Name Part Name	fame spine t spine t t fath t fath	d Income Credit be who lived in your ho Son, daughter, step er. Do not include Last Hams	the disallowed in Firms and anyon child, foster child, foster child, foster child, foster child (foster child)	Retationarity Betationarity Betationarity Boyou SCH DADENTED	Ves Depend de your H ister, ste Secter Secter Secter 12 12 12 12	US Cares, Bent Inform orme that y pbrother, of US Cares, Bascen of US, Cares, Bascen of US, Cares, Basceno of US, Cares, Bascen of US,	Diel person bergen bergen start Sto	Is that a full second second s	Der chief positie sons these S05, af Exer cess S05, af S05 S05 S05 S05 S05 S05 S05 S05 S05 S05	Did you provide stress bins SDS of Beet NUS YZS	Diff the person have of \$2200 or races? NO NO	In period quality in child of another period NO 100

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 Yes	图 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?		Yes Yes	K No
Receive unemployment payments?	K Yes	No No	Pay for child/dependent care that allowed you to work?		Yes 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)	r 10997 (For example: gambling you use your child to claim jury duty, alimony or self the EITC?		Yes	No No	N/A	
Make contributions to an IRA or a retirement plan?	Yes	K No]			
Authorization						
Do you authorize the retention of Fe tax return? X Yes No	orm 13614	Interview	and Intake Sheet, to help with th	e proces	sing of yo	ur
Do you authorize the retention of yo Yes Xe No	our electron	tic tax retu	m information for subsequent rel	um prepe	aration?	
 Do you authorize the retention of yo product and/or services that may be 				pose of m	to gnife	
Note: Answer all three questions, each						
retained will not be shared with any una purposes. This information will be prope	uthorized p	ersons an	d will not be sold, given away, or	used for	commerc	ial
retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes:	uthorized (rhy dispose	ersons an d of when	id will not be sold, given away, or no longer needed and retained i Date	r used for no longer	commerc than 3 ye	sial ars from
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes: • (<u>Volanteer Use Only:</u> Be sure to no Coordinator and IRS Site Reviewer	uthorized (inly dispose te anythin	persons an of of when	Id will not be sold, given away, or no longer needed and retained i Date	r used for no longer	commerc than 3 ye	sial ars from

a Control number	OMB No. 15		accerate, Use Cortil	Visit the IRS website at www.iis.goviatile.
b Employer identification number (EIN) XX – XXXXXXX		1 7	lages, tips, other compensation 28,450,00	2 Federal Income tax withheld 950 - 00
e Employer's name, address, and ZIP code	Cofety	3 8	ccial security wages 28,450.00	4 Social security tax withheid 1763.90
City of Wilson Public 331 1st AVENUE YOUR CITY, STATE ZIP	Salety		edicare wages and tips 28,450.00 ocial security tips	6 Medicare tax withheld 412.53 8 Allocated tips
d Employee's social security number XXX-	XX-XXXX	9 A	dwince BIC payment	10 Dependent care benefits
	name VIDSON		ionqualified plans	12a See instructions for box 12
124 State Street YOUR CITY, STATE ZIP		13 200		125
TOOR CITI, STATE STP		14 C	ther	12:
				120
f Employee's address and ZIP code	-			
15 Bate Employer's state ID number XX XX - XXXXXXX	16 State wages, tips, elt. 28,450,00	17 State income tax 217.00		19 Local income tax 29 Locality rans
Form W-2 Wage and Tax Statement		2005	Department of	the Treasury—Internal Revenue Service

Form **W-2** Statement 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, ac FAST! (* e +11	D		R5 website s.gos/ef/le.
b Employer identification number (EIN) XX – XXXXXXX			1 100	a, Kos, othero 10,	companiation 000.00	2	Federal incom	354.00
e Employer's name, address, and ZIP code			3 Soci	al security w			Social security	
Furman School 1605 MAIN STREET YOUR CITY, STATE ZIP				10,	000.00	6	Medicare tax	145.00
			7 Soci	al security tip	15	8	Allocated tips	
di Employee's social security number XXX - XX	- XXXX		9 Advi	ince BC pay	ment	10	Dependent ca	re benefits
 Employee's first name and initial Last name Marlene C.Davidson 	0		11 Non	authed plan	5	12a 0	See intractio	ns for box 12
124 State Street YOUR CITY, STATE ZIP			to stating ingeneration t4 Othe		tion party tion pay	12b Urma 120		
f Employee's address and ZIP code						32d		
15 State Employer's state ID number 16 XX XX-XXXXXXX	State wages, fips, etc. 10,000.00	17 State incom 8.3	a tax .00	18 Local wage	is, 11ps, e4o.	19 Los	ai income tax	20 Locality nama
Form W-2 Wage and Tax Statement		200]5	1	Department of	the Tr	nasury⊸intern	al Revenue Senice

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

	CORRE	CTED (if checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	1		
National Bank 105 Dillard Stre Your City State			20 05	00000	rest Income	
PAYER'S Federal identification number XX - XXXXXXX	RECIPIENT'S identification number XXX - XX - XXXX	1 Interest income not include \$ 325	And in case of the local division in the loc		Copy B For Recipient	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Sav Bonds and Treas. o		This is important tax	
Peter & Marlene	Davidson	s	Sones and meas o	Ligators.	being furnished to the Internal Revenue	
Street address (including apt. no.) 124 State Street		4 Federal income tax withheld \$	5 Investment expenses			
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) XXX - 1234567		\$			the IRS determines that it has not been reported	
Form 1099-INT	(keep	for your records)	Department of the T	heasury -	Internal Revenue Service	

Certain Government Payments	2006	Unemployment compensation \$ 4,000.00 2 State or local income tax refunds, credits, or offsets \$	NT FUND	AYER'S name, street address, city. STATE UNEMPLOYME P.O. BOX 111 YOUR CITY, STATE
CODY D	Federal income tax withheld O.00	3 Box 2 amount is for tax year	RECIPENT'S identification number XXX - XX - XXXX	AYER'S Federal identification number XX – XXXXXXX
This is important tax information and is being furnished to the Internal Revenue	6 Taxable grants. \$	s ATAA payments	SON	ECIPIENT'S name MARLENE C. DAVII
Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	Box 2 is finde or basiness include >	S Addieu filiwe (Daymants	18	itreet addrees (including apt. no.) 124 STATE STREET 3ty, state, and ZIP code YOUR CITY, STATE Account number (see instructions)

1040	U.S. Individual Income Tax R For the year Jan. 1-Out. 31, 2005, or other tax year ba	or other states and the state of the state o		20	-	steple in this space. MB No. 1545-0074		
Label	Your first name and initial	Last rame				scial security number		
iSee L	PETER A.	DAVIDSON		1	XX	XXXX XXX XX		
on manh 161 B	If a joint return, spouse's first name and initial	Last neme		- 13		s social security nur		
Use the IRS	MARLENE C.	MARLENE C. DAVIDSON						
label. Otherwise,		Home address (number and street). If you have a P.O. box, see page 10. Apt. no. 1.2.4 STATE STREET						
or type.	City, town or post office, state, and ZP code.	If you have a foreign address.	see page 16.	12	harkin	g a box below will n		
Presidential	YOUR CITY	, STATE ZIP				your lax or refund.		
	Check here if you, or your spouse if file	g jointly, want \$3 to go to	this fund take p	Algo 168 🕨	Ø	You Z Spouse		
Filing Status Check only one box.	1 ☐ Single 2 Ø Married filling jointly (even if only or 3 ☐ Married filling separately. Enter apo and full name here. ►	use's SSN above	the quinfect p this diversiman Qualifying wid	erson is a ch re here. ► ow(er) with o	id but	person). (See page 1 not your dependent, e tont child (see page Boxes checked		
	6a 🖌 Yourself. If someone can claim :	you as a dependent, do n	check box 6a		- }	on de and 6b		
Exemptions	b 🖌 Spouse	· · ·	(3) Dependent's	14/1 (14)		No. of children on tic who:		
	e Dependents:	(2) Dependents top(a) security number	relationship to	child for child	tai .	· lived with you		
	PHILLIP C. DAVIDDON	XXX XX XXXXX	SOIL	Lond ton page	140	 did not live with you due to divorce 		
If more than tour	MICHELLE M. DAVIDSON	XXX:XX:XX:XXXX	DAUGHTER	N N	-	or separation (see page 10)		
dependents, see page 18.	TRACTORIZATION TO MATADOVIN	1 1	COLUMN THE REAL		-	Dependents on 6c		
page to.		1 1	-		-	not entered above		
	d. Total number of exemptions plaimed	line and a second	lana mari			Add numbers on lines above >		
	7 Wages, salaries, tips, etd. Attach For	min) W-2			7	38,450		
Income	6a. Taxable interest. Attach Scheitule B				8a	325		
Attach Formisi	b Tax-exempt interest. Do not include	on line δa , , , 🛤	6		1			
W-2 here. Also	9a Ordinary dividends, Attach Schedule	Bill required , , ,			9a			
attach Forms W-2G and	b Qualified dividends (see page 20)	9	6					
1099-R if tax	10 Taxable relation credits, or offsets of	f state and local income ta	xes (see page 2	9	10			
was withheld.					11			
	12 Business Income or (loss). Attach Sc			. ·	12			
A	13 Capital gain or (loss). Attach Schedu				13			
If you did not get a W-2,	14 Offer gains or (losses). Altach Form 15a IBA distributions 15a				15b			
see page 19.	15a IRA distributions , 15a 16a, Pensions and annuities 16a		able amount (see) able amount (see)	122002	165			
Enclose, but do	17 Rental real estate, royalties, partnersh				17			
not attach, any	18 Farm income or iloss), Altach Sched		, the Parateri den		18	100 C 100 C		
payment. Also,	19 Unemployment compensation .				19	4,000		
please use Form 1040-V.	20a Social security benefits . 20a		able amount (see)	page 24	205			
101211011111	21 Other income. List type and amount				21	1		
	22 Add the amounts in the far right colum			eome 🕨	22	42,450		
8 disectord	23 Educator expenses (see page 26)	2	3		1000			
Adjusted	24 Certain business expenses of reservists.)							
Gross	fee-basis government officials. Attach F		S.1		1			
Income	25 Health savings account deduction. At	interior in a second of the second seco	5		9			
	26 Moving expenses. Attach Form 3903		6		2			
	27 One-half of self-employment tax. Atta		C 1	-	1			
	28 Self-employed SEP, SIMPLE, and qu							
	29 Self-employed health insurance dedk				3			
	30 Penalty on early withdrawal of saving				3			
	31a Almony paid b Recipient's SSN ▶							
	32 IRA deduction (see page XX) , ,				1			
	 33 Student loan interest deduction (see 34 Tuition and fees deduction (see page 	buffer could a set a set	4		12			
	THEORY AND THEY CARE LEDGE 2014 DATE				8			
		o Attack From Block 1 3	5					
	35 Domestic production activities deductio 36 Ackl lines 23 through 31a and 32 thro			1.00	36			

And the second second	NE Assessed from the OT indicated serves because	38	42,450
Tax and	38 Amount from line 37 (adjusted gross income)	1	161.182
Credits	39a Check [You were born before January 2, 1941, Blind.] Total boxes		
3.8.2.3	If:] Spouse was born before January 2, 1941, ☐ Blind, ∫ checked ► 39a		
Standard	b If your spouse iterrities on a separate return or you were a dual-status aller, see page 31 and check here > 395	and the second	12121-121212-0
Deduction	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40.	10,000
tor-	41 Subtract line 40 from line 38	41	32,450
· People who	42 If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on	1000	
checked any box on line		42	12,300
39a or 39b or	line 5d. If line 38 is over \$109,475, see the worksheet on page 33 ,	43	20,150
who can be claimed as a	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		
dependent,	44 Tax (see page 33). Check if any fax is faith a 🗌 Form(s) 6814 b 🗌 Form 4972	44	2,296
eee page 31.	45 Alternative minimum tax (see page 35). Attach Form 6251	45	
Al others:	46 Add lines 44 and 450	46	2,296
Single or	47 Foreign tax credit: Attach Form 1116 if required	1000	
Married filing	45 Credit for child and dependent care expenses. Attach Form 2441 46 1,000	1.2	
separately. \$5.000	49 Credit for the elderly or the disabled, Attach Schedule R	100	
Contraction and the	An entropy (of the strength of	1200	
Married filing jointly or	Contract Hinder Form Decos	1	
Qualifying	or marchine commentation and a solution of the	12	
widowier).	52 Ghild tax credit (see page 37). Attach Form 8901 if required 52	1	
\$10,000	53 Adoption credit. Attach Farm 8839 , , , , , 53	100	
Head of	64 Credits from: a Form 8306 b Form 8859, , , 54	100	
household, \$7,300	55 Other credits, Check applicable box(es) a Form 3800		
	b From MAU & Specify 55		
	56 Add lines 47 through 55. These are your total credits	58	1.000
	57 Subtract line 56 from line 46. It line 56 is more than line 46, enter -0	57	1,296
America		58	
Other	56 Self-employment tax. Attach Schedule SE		
Taxes	59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
TURIOU	60 Additional tax on FiAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61 Advance earned income credit payments from Form(s) W-2	61	
	62 Household employment taxes. Attach Schedule H	62	
	63 Add lines 57 through 62. This is your total tax	63	1,296
Daumonte	64 Federal income tax withheld from Forms W-2 and 1099 64 1,304		
Payments	65 2005 estimated tax payments and amount applied from 2004 return 65	100	
	66a Earned Income credit (EIC)	10	
If you have a qualifying		12	
child, attach	b Norsandris combat pay election b 00b		
Schedule EIC.	Excess social security and tier 1 FRTA tax withheld (see page 54) 67	-	
	65 Additional child tax credit. Attach Form 8812 68		
	89 Amount paid with request for extension to file (see page 54) 69	12	
	70 Payments from: a Form 2439 b Form 4136 c Form 6885 , 70	100	0.053252
	71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	1,304
Defined	72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	8
Refund		73a	8
Direct deposit?	73a Amount of line 72 you want refunded to you	1.040	
See page 54	b Routing number b Routing number b Routing number b Savings		
and fill in 73b, 1 Tilc, and 73d.	d Account number		
	74 Amount of line 72 you want applied to your 2006 estimated tax F 74	and the second second	
Amount	75 Amount you owe. Subtract line 71 from line 83. For details on how to pay, see page 55 ►	75	
You Owe	76 Estimated tax penalty (see page 55)	Sec. 2	A REAL PROPERTY AND
1900 CO. 6 200	Do you want to allow another person to discuss this return with the IRS (see page 56)?	Complet	e the following.
Third Party		200700	
Designee	Designee's Phone Personal identifi name no. 1 mutber (PIN)	Lands -	
Clan	Under penalties of perjury, I deciare that I have examined this return and accompanying schedules and statements, an	of to the b	est of my knowledge an
Sign	belief, they are true, correct, and complete. Declaration of preparer inther than taxpayer) is based on all information of v		
Here	Your signature Date Your occupation	I Devin	e phone number
Joint return?			
See page 17.	POLICE OFFICER	1,3003	XXX-XXXX
Keep a copy for your	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.	SECRETARY		
	Dire	Prepar	nir's SSN or PTIN
Paid	Signature Check if ast-smployed	10000	
The second se	and the second s	1	
Preparer's			
Preparer's Use Only	First's name (or EN yours it self-employed), EN address, and ZIP code Phone no.		

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 course 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 retest booklet.

1. VITA - BASIC Problem

Carolyn Jackson is a single parent. She provides all the support for her children, Marcus and Tina, who live with her. Carolyn works for National Bank as a secretary. She gives you all the information documents she has received and says she has no other income. Carolyn has completed an Interview & Intake Sheet to help with the preparation of her return. She indicates she would like any refund directly deposited into her account at the bank and provides you a check.

After looking at her documents, you ask Carolyn if she has received any notice of her Earned Income Tax Credit being disallowed or reduced in the past two years and she tells you no. Carolyn tells you she does not want to designate any contribution to the Presidential Election Campaign Fund.

During the interview, you determine she does not qualify for any adjustments to her total income. You also review her expenses and determine it is not to her advantage to itemize deductions. Carolyn states she did not forfeit any of her dependent care benefit. She also explains that the payments made to Quality Child Care were for after school care for Marcus and Tina. She paid the same amount for each child.

Form 12 (Rev. 11	3614		INT	ERVIEW	AND	NTAKE	SHEE	т					
all inform	vation	This form will be us The partner or sits n page 2 must be in	e may request i	additional inf	ormation	. The servic	e stater	ment and re	quest for			dete	
You will	×	Valid Picture I.D.					Form	8332 or cop	y of divor	rce decre	e for nor	P	
need:	×		spies of ALL W-2, 1098, 1099 Forms and the amount of custodial parent claiming child her income received by you and your spouse You for Account Number and Routing Transk										
			ix Identification Number (TIN) for you, your spouse and Number of the financial institution for direct										
	_	any others shown	on the tax retur	m				of prior year					
	×	Provider's address Child/Dependent C		fication Num	iber for		-cep)	er pine Jea					
Your Fire	t Nar	ne CA	BOLYN	M.I.	L	Last Nam			JACK	SON			
Spouse's	First	Name		M.I.		Spouse's	Last No	me, if differ	ent				
Address		321 HAIN	STREET	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	Sinth (mm/dd/yyyy)	3 / 16	/ 1974		Spouse's	Date o	f Birth (mm)	dd/yyyy)		1 1		
Critical	Data			a (. 2003)		12			1727723		1022 - 102		
Check if I	U.S. (Citizen or resident a	ť.	Check #	lived in	U.S. for mo	re than 6	monthe	No.	apayer ouse			
Check if I	Legal	ly Blind: Taxp Spou				Check if Permanently Disabled: Taxpayer							
As of Des	cemb	er 31st were you:	Single [Legally M	arried	Separat	ad R	Divorced	-				
f married	i, wer	w you living with you	ur spouse at an	tytime during	the last	6 months o	the ye	ar? [] Ye	a 🗆	No K	N/A	-	
la your sp	pouse	deceased?	Yes 🗌 No	1	yes, date	spouse die	id (mm)	ddiyyyyy)	1	1			
Can your	pare	nts or someone else	e claim you or y	your spouse	as a dep	endent on t	heir tux	setum?] Yes	X No			
Did you p	pravid	e more than half the	e cost of keepin	g up a home	e for the	year? 🕱	Yes	No No					
Has the E	fame	d Income Credit be	en disallowed b	y IRS?	Yes	K No							
For exam	nple: 1	who lived in your ha Son, daughter, step er. Do not include	me and anyon child, foster chi	ld, brother, s	de your l	nome that y	ou or ye	ur spouse s					
-		Last Name	Date of Birth (remitted/yyys)	Relationship to you	Manths in horns, "taxe Special Rules taxtre	US Calizes, Resident of US, Canada at Maxico	Did person Report attan?	In child a full. Sine iduated and totally deatteel?	Det child provide more than 50% of Endr over seggent?	Did you provide more than SDN of Beir tuppert?	Diff flar person have Dress become of \$3200 or race?		
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and the second se			6-12-1998 1-31-1998	TWOSHTER	13.	100				_			
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MARCIE		2AC83-08	-	DADDITES.	13								
MARCIE		2AC83-08	-	DAUGHTER	13								
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*Specia for 6 r • Did • Is #	al Ru mont one he ch	ZACRENN ZACRENN	t-sti-tipe	parated, or alf of the ch	Never Id's tota	Married ; a support?	year?	Yes D		0			

During the tax year did you, your	spouse, d	or anyone	e in your household:			
Receive any investment Income (For example: interest or dividends)?	K Yes	No No	Pay student loan interest?		Yes Yes	图 No
Receive a distribution from an IRA or retirement plan?	Yes.	K No	Attend college or vocational school?		Yes Yes	K No
Receive Social Security payments?	Yes Yes	K No	Own a home?		Yes Yes	K No
Receive unemployment payments?	Yes 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)	K No	Can someone other than you use your child to claim the EITC?	Yes Yes	X No	N/A	
Make contributions to an IRA or a retirement plan?	K Yes	No No	1			
Authorization						
Do you authorize the retention of Fo tax roturn? X Yes No	orm 13614,	Interview	and Intake Sheet, to help with th	e process	sing of yo	ur
Do you authorize the retention of yo Yes Xe No	our electron	tic tax retu	m information for subsequent ret	um prepe	ration?	
 Do you authorize the retention of yo product and/or services that may be 				oose of m	to gnilia	
Note: Answer all three questions, each						
retained will not be shared with any una purposes. This information will be prope	ied service uthorized p	e if you do cersons an	not authorize any of these retent d will not be sold, given away, or	used for	commerc	sial
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Form W-2 Wage and Statement			200]5	Dep	etmant of	the Tra	asury—Internal	Revense Service
XX XX-XXXXXXX		29,309.00	70.	3.00					
15 Statu Employer's state ID numb	5er 16.8t	ate wages, tips, etc.	17 State incom	ie tax	18 Local wages, fip	s, etc. 1	19 Loca	i income tax	20 Locality rame
f Employee's address and ZIP code	la						1		///////
				14 00			124		
321 MAIN STREET YOUR CITY, STATE	ZIP			14 Of	~	era liti	120		
CAROLYN L. JACKS	ON			13 (10.0)	ny Advanant	hiti-pety	125	000.	00
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				1200.00					
d Employee's social security number	or			9 Ad	vance EIC payment	1	10 0	Dependent care	benefits
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1605 MAIN STREET YOUR CITY, STATE					29,90	9.00			433.68
NATIONAL BANK				5 Ma	dicare wapes and		6 1	Medicare tax w	
e Employer's name, address, and 2	čP code			-3 So	cial security wages 29,90		4 1	Social security	1854.36
XX-XXXXXX					29,30				1896.00
b Employer identification number (E	BN)			1 Wa	ges, tips, other comp		2 7	ederal income	
a Control number		OMB No. 15	45-0008	Safe, a FAST!	courate, Use	-11)	Visit the IR8 at rewreats.	

	CORRE	CTED (if checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	1		
National Bank 1805 Main Street Your City State			20 05	10000	rest Income	
PAYER'S Factoral identification number XX - XXXXXXX	RECIPIENT'S identification number XXX - XX - XXXX	1 interest income not include \$ 72			Copy B For Recipient	
RECIPIENT'S name CAROLYN L. JACKS	ON	2 Early withdrawal penalty S	3 Interest on U.S. Sae Bonds and Treas. o	This is important tao information and is being furnished to the internal Revenue		
Street address (including apt. no.) 321 MAIN STREET		4 Federal income tax withheld \$	5 investment expenses. S		Service. If you are required to file a return a negligence penalty of	
City, state, and ZP code YOUR CITY STATE	ZIP	6 Foneign tax paid	7 Fonsign country or possession	without provide the later		
Account number (see instructions) XXX - 1234567		s			the IRS determines that It has not been reported.	
Form 1099-INT	(keep t	for your records)	Department of the T	reasury -	Internal Revenue Service	

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for

Carolyn L. Jackson

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Marcus A. Jackson SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Tina R. Jackson

Annua Quality Child Care 5540 Wilson Drive Your City, State ZIF	al Statement – 2005	Jackson Family EIN XX-XXXXXXX
Total Amount Received	\$3,200.00	
March 31 st	\$ 800	
June 30 th	\$ 800	
September 30 th	\$ 800	
December 31 st	\$ 800	

Carolyn L. Jackson 321 Main Street Your City, State ZIP (555) 444-5555	1234 Date
Pay to the Order of	\$
	Dollars
National Bank For XXXXXXXX:2121234 1234	

- 41. What is Carolyn'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 Carolyn's return?

- a. \$29,381
- b. \$31,681
- c. \$10,056
- d. \$ 5,056
- e. \$ 1,856

43. What is Carolyn's Adjusted Gross Income?

- a. \$28,056
- b. \$31,856
- c. \$29,381
- d. \$31,256
- e. \$26,681

44. What is Carolyn's taxable income?

- a. \$11,356
- b. \$12,856
- c. \$15,056
- d. \$10,056
- e. \$12,481

45. What is the amount on Carolyn's Form 2441 Line 8?

- a. 0.35
- b. 0.31
- c. 0.27
- d. 0.25
- e. 0.20

46. What is Carolyn's Retirement Savings Credit?

- a.\$0
- b. \$ 60
- c. \$ 100
- d. \$ 35
- e. \$ 24

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

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

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

- a. \$1,339
- b. \$1,240
- c. \$ 808
- d. \$1,097
- e. \$1,187

49. What is the Additional Child Tax Credit amount?

- a. \$0
- b. \$1,034
- c. \$1,059
- d. \$1,251
- e. \$1,000

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

- a. Refund of \$3,128
- b. Refund of \$4,387
- c. Balance due of \$180
- d. Balance due of \$117
- e. Refund of \$1,896

2. VITA/TCE – INTERMEDIATE PROBLEM

Jerry and Becky Yale are filing a joint return. At the request of the receptionist, the Yales completed an Interview & Intake Sheet to help with their return preparation. Jerry is a mechanic and Becky teaches at a local elementary school. They each have a Form W-2 from work. During the interview Jerry tells you he won \$2,350 on the slot machines at a local casino, but can't find the form they gave him. Becky says she earned \$234 in interest income from her Teachers Credit Union account but has misplaced the form as well. They hope you can still help with their return.

In addition to the income discussed above, Becky informs you that she started a side business in 2005 as a math and science tutor. She earned a total of \$2,600. She worked out of her home so her expenses were minimal but included \$50 for advertising (flyers), \$210 for supplies and workbooks for her students and \$45 for teaching software.

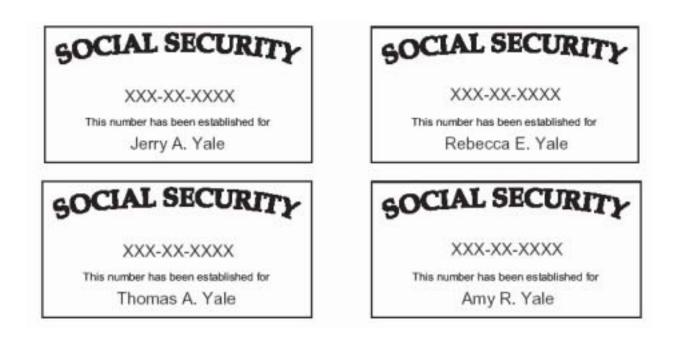
The Yales usually itemize deductions and have provided a list of expenses and want you to go over them to see what is deductible. They are split on the Presidential Election Campaign Fund. Jerry thinks it's a good idea and wants to designate but Becky says no. If they have a refund, they ask to have it mailed to the house as they are currently changing banks.

The Yales have receipts and information for: Health club dues (doctor's advice) \$ 360 Real estate taxes \$1,042 Additional State Income Taxes from 2004 paid in 2005 \$679 Union dues \$180 Mortgage interest from Form 1098 \$5,132 Cash contribution to their church \$450 Prescription medicine (not reimbursed) \$458 Value of furniture donated to Charitable Organization, Inc. \$50 Health insurance premiums \$1,300 Personal property tax on the value of their cars \$250 Unreimbursed orthodontist bills (for Amy) \$2,800 Interest on credit cards \$380

You inquire as to any Educator Expenses and Becky explains that her school has a very active Parent-Teacher Association (PTA) and all the teachers are reimbursed up to \$500 for classroom expenses. She spent \$330 for the year but received reimbursement from the PTA.

Form 13 (Rev. 15			INT	ERVIEW	AND	NTAKE	SHEE	т					
all inform	ation	This form will be us The partner or site page 2 must be in	may request	additional infi	ormation	The servic	e state	ment and re	quest for			dete	
You will	×	Valid Picture I.D.						8332 or cop			e for nor	r.	
need:	×	Copies of ALL W-2				t af		dial parent c					
			r income received by you and your spouse Proof of Account Number and Routing Transit Identification Number (TIN) for you, your spouse and deposit into a savings or checking account										
	x	any others shown			spouse a	na	depoe	it into a sav	ings or ch	ecking a	scount		
		Provider's address Child/Dependent C		Ification Num	ber for		Сору	of prior year	's tax reb	am, if ava	ailable		
Your Fire	t Nar	ne J	ERRY	M.I.	А	Last Nam			YA	8.			
Spouse's	First	Name P	EBECCA	M.I.	Б	Spouse's	Last No	me, if differ	ent				
Address	-	1911 HAGNOL	TA LANE	City	Yo	ar City	5	tate Your	St. Z	p Code	Tour	lip	
Telephon	e Nu	mber: Daytime	Tour	Bunber		Evening				Cel			
Your Dat	e of E	inth (mm/dd/yyyy)	03 / 16			Spouse's	Date o	f Birth (mm)	(dd/yyyy)	06	1041	1965	
Critical	Data			10.2014.00		1			100.000		1000		
Check if	U.S. (Citizen or resident a		Taxpaye Spouse	ř.	Check #	lived in	U.S. for mo	re than 6	monthe:	Bull .	ipayer ouse	
Check if	Legal	ly Blind: Taxp Spou				Check if Permanently Disabled: Taxpayer							
As of De	cemb	er 31st were you:] Single [Legally M	arried	Separat	ied []	Divorced	5				
f married	i, wer	w you living with you	r spouse at ar	tytime during	the last	6 months o	the ye	17 K Y	a 🗆	No 🗆	N/A	-	
is your sp	ouse	deceased?	fes 🕱 No	1	yes, date	spouse die	nd (mm)	6diyyyyy)	1	1			
Can your	pare	nta or someone else	claim you or	your spouse	as a dep	endent on t	heir tux	setum?] Yes	K No		-	
Did you p	wavid	e more than half the	cost of keeping	ng up a home	for the	year? 🕱	Yes	No No					
Has the l	Earne	d Income Credit be	in disallowed t	by IRS?	Yes	K No							
For exam	ple: 1	who lived in your ho Son, daughter, step er. Do not include	me and anyon shild, foster ch	ild, brother, s	de your l	nome that y	ou or ye	ur spouse s					
		Lant Harns	Date of Birth (mm/dd/yyys)	Relationship to you	Manths in horms, "see Special Rules Solary	US Clines, Resident of US, Canada ar Maxico	Did person Report siturt?	In child a full- time student and totally dealthet?	Diel chief provide more than S0% of Endr own segport?	Did you provide more than SDS of Bair happort?	Det the person have Gross hecome of \$3200 or more?		
First Name		YALE	4-13-1990	308	12	123	50	TER	50	38.8	90	NO	
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the state of the s			-	-	-	-	-	-			-	-	
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*Specia for 6 r • Did • Is t	nont one he ch	les for Divorced, his or less: or both parents p ild in custody of o custodial parent si	avide over h	alf of the ch arents for m	ild's tota ore than	al support?	o year?	Yes D					

builting the tax year and you, your	spouse, i	or anyor	ne in your household:				
Receive any investment Income (For example: interest or dividends)?	y investment Income KI Yes No Pay student loan interest?						No
Receive a distribution from an IRA or retirement plan?	Yes.	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
Receive unemployment payments?	Ves Yes	K No	Pay for child/dependent care that allowed you to work?		Yes Yes	×	No
Have income that was not reported on a W-2 or 10997 (For example: gambling winnings, jury duty, alimony or self employment income)	K Yes				X No		N/A
Make contributions to an IRA or a retirement plan?	Yes	K No					
Authorization							
Do you authorize the retention of Fo tax return? X Yes No	orm 13614	, Intervie	w and Intake Sheet, to help with th	ne proces	sing of yo	ur	
Do you authorize the retention of yo Yes Xe No	our electron	nic tax ref	um information for subsequent re	tum prepa	aration?		
 Do you authorize the retention of yo product and/or services that may be 				pose of m	to prife		
Note: Answer all three questions, each	one stands	on its own					
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b Employer identification number (EIN) XX – XXXXXXX						s, tips, other compensation 2 Federal Income tax with 26,510,00 1670			sx withhold 676,00	
c Employer's same, address, and COUNTRY WELDING	ZIP code			3 80	cial security 2.6	wages 5,510.00				x withheld L643.62
346 RARITAN STRE YOUR CITY, STATE						5,510.00)	Medicar		384.40
-					7 Social security tips			8 Allocated tips		
d Employee's social security number XXX - XX - XXXX					dvance EIC payment 10 Dependent care ben					
 Employee's first name and initial JERRY A. YALE 	Last name				equalified pi		do the		ructions	for box 12
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				14 08	10f		120			
							120			
f Employee's address and ZIP co. 15 State Employer's state ID num		tale wages, tips, elc.	17 State incom	in the second	19 Local er	ices, tics, etc.	10.10	call incom		20 Locality name
XX XX-XXXXXX		ане мадеа, пра, ес. 26,510.00	954		10 Local W	iĝes, spr. esc.	19 10	cal mooth		20 COURY NETS
Form W-2 Wage and Tax 200					Department of the Treasury-Internal Revenue Se					levanue 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		OMB No. 15	45-0008	Safe, a FAST!	Use	110	Visit the IR8 at www./rs.g		
b Employer identification number (EIN)				1 Wages, tips, other compensation			2 Federal income tax withheld		
XX-XXXXXXX					29,309.	1854.00			
e Employer's name, address, and		3 So	cial security wages		4 Social security tax withheld				
LOYOLA SCHOOLS					30,509.	00		1891.56	
1605 MAIN STREET				5 Medicare wages and tips			6 Medicare tax withheid		
					30,509.	00		442.38	
YOUR CITY, STATE	5 61 F			7 Social security tips			8 Allocated tips		
d Employee's social security number				9 Advance EIC payment			90 Dependent care benefits		
XXX-XX-XXXX									
e Employee's first name and initial Last name				11 Nonqualified plans			12a See instructions for box 12		
REBECCA E. YALE							D 1200.00		
1911 MAGNOLIA LANE				13 Statute MILEON		すない	2b		
			✓	1					
YOUR CITY, STATE		14 Other			2e				
						1			
						18	12d		
						1			
f Employee's address and ZIP code									
15 State Employer's state ID num	ber 16.8	tate wages, tips, etc.	17 State incom	ie tax	18 Local wages, tips, etc	. 19 L	Local income tax	20 Locality rame	
XX XX-XXXXXXX		29,309.00	110	.00					
					[- T			
W o Wage and	i Tax			דר	Departma	nt of the	Treasury-internal	Revenue Service	
Form W-Z Statemen			200	72			-		
Copy B-To Be Filed With Emp	lovee's FEDER	AL Tax Beturn.							

- 41. What is the Yales' 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 the Yales' return?

- a. \$60,356
- b. \$61,256
- c. \$60,698
- d. \$55,056
- e. \$61,856

43. What is the Yales' Adjusted Gross Income?

- a. \$60,536
- b. \$61,856
- c. \$55,056
- d. \$61,256
- e. \$62,356

This information is being furnished to the Internal Revenue Service.

44. What is the amount on the Yales' Schedule A, line 1?

- a. \$4,676
- b. \$4,854
- c. \$3,530
- d. \$4,558
- e. \$3,660

45. What is the amount on Yales' Schedule A, line 28?

- a. \$9,678
- b. \$7,829
- c. \$8,560
- d. \$8,635
- e. \$9,490

46. What is the Yales' taxable income?

- a. \$36,356
- b. \$40,856
- c. \$35,056
- d. \$37,736
- e. \$41,256

47. What is the amount on the Yales' Child Tax Credit?

- a. \$1,000
- b. \$3,200
- c. \$2,000
- d. \$ 0
- e. \$500

48. What is the amount of Yales' 2005 Federal Income Tax Withheld?

- a. \$3,530
- b. \$3,676
- c. \$3,200
- d. \$2,854
- e. \$2,057
- 49. What is the total tax on the Yales' return?
- a. \$3,253
- b. \$3,000
- c. \$2,826
- d. \$3,760
- e. \$2,660
- 50. What is the Yales' refund or balance due?
- a. Refund of \$328
- b. Refund of \$269
- c. Balance due of \$180
- d. Balance due of \$117
- e. Refund of \$277

3. VITA/TCE - Advanced Problem

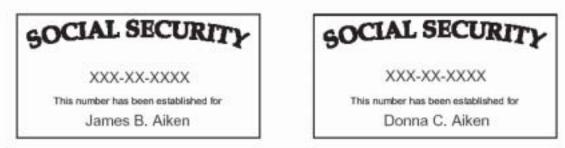
Donna Aiken comes to the site to request your help in filing her return. Mrs. Aiken lost her husband on April 5th, 2005 and is unsure of how to file. Mrs. Aiken completed an Interview and Intake Sheet to help with preparing her return. Mrs. Aiken does not wish to designate anything to the Campaign Fund. She retired on December 10, 2004 at age 65. She completed the necessary forms for her pension at that time and received her first pension check January 2, 2005. She did not make a provision for any beneficiary.

Generally the Aikens have not itemized in the past but this was an unusual year and Mrs. Aiken isn't sure. The Aiken's had unreimbursed medical expenses last year including \$1150 in prescription drug costs, \$1,367 in eyeglass and dental expenses, and hospital costs of \$3,483. In May 2005, Mrs. Aiken paid \$5,700 for the funeral and sent a \$3,500 contribution to their church in honor of her husband. In addition to these expenses in 2005, Mrs. Aiken paid \$1,825 in real estate taxes on her home and \$435 in personal property tax for their cars. NOTE: For Sales Tax comparison assume Alabama.

The Aikens received pension income, interest, dividends and Social Security benefits. Mrs. Aiken tells you that she sold 854 shares of Slippery Rock Energy. Mr. Aiken had purchased the stock while working over the years. According to Mrs. Aiken, her husband had calculated his overall cost for the shares at his retirement in 2003 to be \$8,529. According to their broker, the stocks had a fair market value on the date of Mr. Aiken's death of \$9,875. Mrs. Aiken sold all of the shares and received a 1099-B from the company. (**NOTE**: Treat the basis calculation for Mr. Aiken's shares as if they were acquired in a non-community property state.)

In 2005, Mrs. Aiken started a small business providing walking tours of the historic district of her town. She earned \$2,800. She had a few expenses: Advertising \$60 Business phone (Long Distance) \$45 Supplies \$25 Printing Expense \$30 Business License \$25

The Aikens' 2004 federal tax refund of \$570 was credited toward their 2005 estimated tax payments. In addition, Mrs. Aiken made four estimated tax payments of \$150 each applied to the 2005 return. Mrs. Aiken asks that any overpayment be applied to her 2006 estimated tax.



Form 13 (Rev. 15			INT	ERVIEW	AND	NTAKE	SHEE	т				
all inform	ation	This form will be us The partner or site page 2 must be in	may request	additional inf	ormation	. The servic	e stater	ment and re	quest for			lete
You will	×	Valid Picture I.D.					Form	8332 or cop	y of divor	ce decre	e for nor	F
need:	×	Copies of ALL W-2				tat		dial parent d				
	×	other income receil Tax Identification N		1.200		nd 🗙	Numb	of Account i er of the fin	ancial ins	titution fo	r direct	at.
	_	any others shown						of prior year		C		
		Provider's address Child/Dependent C		Ification Num	iber for							
Your Fire	t Nan	ne D	CERNA	M.I.	с	Last Nam			AIN	EN		
Spouse's	First	Name	JANES	M.I.	8	Spouse's	Last No	me, if differ	ent			
Address		2221 HUD508	STREET	City	Yo	ar City	5	tate Your	St. Z	p Code	Tour	lip
Telephon	e Nu	mber: Daytime	Tour	Bunber		Evening				Cel		
Your Dat	e of B	linth (mm/dd/yyyy)	12 / 1	/ 1937		Spouse's	Date o	f Birth (mm)	dd/yyyy)	11	1 26 /	1939
Critical	Data		120000000	102000		8			1000000		0.40.50	
Check if	U.S. (Citizen or resident a		Spouse	ť.	Check #	lived in	U.S. for mo	re than 6	monthe:	Street Contraction of	payer use
Check if	Legal	ly Blind: Taxp Spou				Check if	Perman	ently Disabl	et:	Такраую Spouse	r	
As of De	cemb	er 31st were you:	Single [Legally M	arried	Separat	ied []	Divorced	÷			
f married	I, wer	w you living with you	r spouse at ar	tytime during	the last	6 months o	the ye	ar? [] Ye	a 🕱	No 🗆	N/A	
la your sp	ouse	decessed? 😿	fes 🗌 No	1	yes, date	spouse die	rd (mm)	6dlyyyyy)	41	5 / 20	05	
Can your	pare	nta or someone else	claim you or	your spouse	as a dep	endent on t	heir tist	setum?] Yes	No X		
Did you p	wavid	e more than half the	cost of keeping	ng up a home	for the	year? 🕱	Yes	No No				
Has the l	Earrie	d Income Credit be	n disallowed	by IRS?	Yes	K No						
For exam	ple: 1	who lived in your ho Son, daughter, step er. Do not include	me and anyon shild, foster ch	ild, brother, s	de your l	nome that yo	ou or ye	ur spouse s				
			Date of lists	Relationship	Manths in horms, "taxe Special Rules	US Calmes, Resident of US, Canada	Did person Reject	In child a fall- Sine student an permanently and totally	Diel child provide more than 50% of Endr own	Did you provide more than SDN of Eer	Diff the person have Gross hexes become of \$3200	Is person qualifying shiel of another
Part	_	Last Name	(mm/dd/ygyyr)	go Aon	tobe	er Mexico	intero?	dealdout?	sagport?	support?	or races?	personil
First Name											_	-
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FinitName												
*Specia		les for Divorced	Legally Se	parated, or	Never	Married p	arent	s; if the ch	ild lived	in your	home	
*Special for 6 r • Did • Is ti	nont one he ch		avide over h	alf of the ch arents for m	ild's tota ore than	al support?	year?	Yes D		0		

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 Yes	图 No	
Receive a distribution from an IRA or retirement plan?	K Yes	No No	Attend college or vocational school?		Ves Yes	K No	
Receive Social Security payments?	K Yes	No No	Own a home?		X Yes	No No	
Receive unemployment payments?	Yes Yes	K No	Pay for child/dependent care that allowed you to work?		Yes 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)	099? (For example: gambling you use your child to claim y duty, alimony or self the EITC?		No No	X NA			
Make contributions to an IRA or a retirement plan?	Yes	K No	1				
Authorization							
Do you authorize the retention of For tax return? X Yes No.	orm 13614	Interview	and Intake Sheet, to help with th	e proces	sing of yo	ur	
Do you authorize the retention of yo Yes Xe No	ur electror	tic tax retu	m information for subsequent ret	um prepe	aration?		
 Do you authorize the retention of yo product and/or services that may be 				pose of m	to gnilia		
Note: Answer all three questions, each	one stands	on its own i					
retained will not be shared with any una purposes. This information will be prope	uthorized p	e if you do cersons an	not authorize any of these retent d will not be sold, given away, or	used for	commerc	lai	
retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes:	uthorized (rty dispose	e If you do sersons an ad of when	not authorize any of these retard d will not be sold, given away, or no longer needed and retained r Date	rused for no longer	commerc than 3 ye	sial ars from	
Service Statement: You will not be den 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 p rty dispose te anythin	e If you do persons an ad of when	not authorize any of these retart d will not be sold, given away, or no longer needed and retained r Date	rused for no longer	commerc than 3 ye	sial ars from	

PAYER'S name, street address, city,	the second s	CTED (if checked) Payer's RTN (optional)	OMB No. 1545-0112	1		
Morris National 1 105 Dillard Stree Your City State 1	et		20 05 Form 1099-INT		rest Income	
PAYER'S Federal identification number XX - XXXXXXX	RECIPIENT'S identification number XXX - XX - XXXX	1 Interest income not include \$ 1,602	d in box 3		Copy B For Recipient	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Sav Bonds and Treas. of		This is important tax	
Donna Aiken		s	S S S S S S S S S S S S S S S S S S S	cegations	information and is being furnished to the Internal Revenue	
Street address (including apt. no.) 2221 Hudson Street	et	4 Federal income tax withheld S	5 Investment expens \$	195.	Service. If you are required to file a return, a negligence penalty or	
City, state, and ZP code YOUR CITY STATE ZIP Account number (see instructions)		6 Foreign tax paid	7 Foreign country or possession	athen several or reserve		
		s			the IRS determines that it has not been reported.	
XXX-1234567 Form 1099-INT	(keep f	\$ for your records)	Department of the T	ineasury -		

	CORRE	CTED (if checked)				
PAYER'S name, street address, city, state, ZP code, and telephone no. Wilbon & Company 220 N.W. 18th Street Your City, State ZIP		ta Total ordinary dividends \$ 450 1b Qualified dividends \$ 125	CMB No. 1545-0110	Dividends and Distributions		
		2a Total capital gain distr. \$	2b Unrecep. Sec. 1250 gain \$	Copy B For Recipient		
PAYER'S Federal identification number	RECIPIENT'S identification number		12.			
XX-XXXXXXX	XXX-XX-XXXX					
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain	This is importan		
JAMES AIKEN		Nondividend distributions \$	Federal income tax withheld S	tax information and is being furnished to the		
Street address (including apt. no.) 2221 HUDSON STRE	IET		5 Investment expenses	Internal Revenue Service. If you are required to file a return, a		
City, state, and ZIP code YOUR CITY, STATI	3 ZIP	6 Foreign tax paid S	7 Foreign country or U.S. possession	negligence penalty or other sanction may be		
Account number (see instructions)		8 Cash liquidation distributions	9 Noncash kquidation distributions	imposed on you if this income is taxable and the IRS determines		
				that it has not been reported.		

PAYER'S name, street address, city		ECTED (if checked) to Date of sale or exchange	OME No. 1545-0715					
WASHINGTON CAPIT		sa Lete or sale or akcrange	OWB NO. 1545-0715	Proceeds From Broker and				
		07/16/2005	000 E	Barter Exchange				
1345 FREMONT STR		1b CUSIP no.	2005 "	Transactions				
YOUR CITY, STATE	3 ZIP							
		Form 1099-B						
		2 Stocks, bonch, etc. \$ 11,312	Reported } Gross proceeds to IPS } Gross proceeds less o	omnimises and option promises				
PAYER'S Federal dentification number	RECIPIENT'S Identification number	3 Batering	4 Federal income tax withheld					
XX-XXXXXXX	XXX-XX-XXXX		¢	1				
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock	Copy B				
DONNA C. AIKEN,	BENEFICIARY		exchanged	For Recipient This is important tax information and is				
Street address (including apt. no.)		7 Description		being fursished to the Internal Revenue				
2221 HUDSON STRE	ET	854 SHARES SLIPPERY ROC	Service. If you are required to file a return,					
City, state, and ZIP code		# Profit or (loss) resized in 2005	9 Unresited profit or East on open contracts-12/31/2004	is negligence penalty or other sanction may be				
YOUR CITY, STATE	ZIP	2005	open contracts-12/3 0/2004	imposed on you if this income is taxable and				
000000100000		5 10 Unrealized profit or Jossi on	\$	the IRS determines that it has not been				
CORPORATION'S name, street addr	ress, city, state, and ZIP code	open conitacts-12/91/2005	11 Aggregate pront or (loss)	reported.				
		\$	\$					
Account number (see instructions)		12 If the box is checked, the re- their tax return based on the	1					
Form 1099-B	(keep for your record	de)	Department of the Treasury -	- Internal Revenue Service				

	CORF	RECTED (if check	(bei			
PAYER'S name, street address, city, state, and ZIP code JONES & LINCOLN 277 W. ALLEN STREET YOUR CITY, STATE ZIP		1 Gross distribution OMB No. 1945-0119 \$ 23,792 2005 2a Taxable amount Ferm 1099-R				Distributions From nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b Taxable amo not determin		Total distribution		Copy B Report this
PAYER'S Federal identification number	RECIPIENT'S identification number	 Capital gain in box 2a) 		4 Federal income withheld	tax	income on your federal tax return. If this form shows
RECIPIENT'S name	ANA AA AAAA	5 Employee cor or insurance p	sremiums	 Net unrealized appreciation in employer's secu 	federal income tax withheld in box 4, attach this copy to your return.	
Street address (including apt. n 2221 HUDSON STRE	233	7 Distribution code(s) 7	IRA/ SEP/ SIMPLE	8 Other \$		This information is being furnished to the Internal
City, state, and ZIP code YOUR CITY, STATE	ZIP	9a Your percenta; distribution	\$ Total employee contributions \$ 25,288.00		Revenue Service.	
Account number (see instructions)		10 State tax with 5 3	held 53	11 State/Payer's st XX - XXXXXXX	ate no.	12 State distribution \$.23.792
		13 Local tax with \$ \$	heid	14 Name of locality		15 Local distribution S

Form 1099-R

Department of the Treasury - Internal Revenue Service

	CORF	RECTE) (if checke	ed)						
PAYER'S name, street address, city, state, and ZIP code WASHINGTON CAPITAL 1345 FREMONT STREET YOUR CITY, STATE ZIP		\$	1 Gross distribution OMB No. 1545-0119 \$ 6,792 2005 2a Taxable amount Form 1099-R			Pe	Distributions From ensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
			Taxable amou not determine	_	Total distribut		Copy B Report this			
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Capital gain (i n box 2a)	ncluded	4 Federal inco withheld	ne tax	income on your federal tax return. If this form shows federal income			
PECIPIENT'S name JAMES B AIKEN			Employee cont or insurance pl		And in case of the second section in the local division of	tax withheld in box 4, attach this copy to your return.				
Street address (including apt. r 2221 HUDSON STRE			Distribution code(s) 7	IRA/ SEP/ SIMPLE	8 Other	36	This information is being furnished to the Internal			
City, state, and ZIP code YOUR CITY, STATE						Your percentage tistribution	age of total 9b Total employee cont 96 \$			Revenue Service.
Account number (see instructions)		10 : \$ \$	State tax with 14	veld 15	11 State/Payer's ST-XX-XX	state no. XXXXX	12 State distribution \$.6.792 \$			
		13	Local tax with	heid	14 Name of loca	slity	15 Local distribution			

Form 1099-R

Department of the Treasury - Internal Revenue Service

2005 : PART OF SEE THE	POUR SOCIAL SECURITY E REVERSE FOR MORE INFO	BENEFITS S RMATION.	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name JAMES B. AIKEN		Вох 2. Ве	neficiary's Social Security Number XXX - XX - XXXX
Box 3. Benefits Paid in 2005 2,654.00	Box 4. Benefits Repaid to SS	4 in 2005 0.00	Box 5. Net Benefits for 2004 (Box 3 minus Box 4) 2,654.00
DESCRIPTION OF A	AMOUNT IN BOX 3	NONE	DESCRIPTION OF AMOUNT IN BOX 4
Benefits paid h deposit in \$2,6			
Medicare premiu \$ 31	ms deducted .3.00		
Total \$2,9	67.00	Box 6. Vo	luntary Federal Income Tax Withholding
			0.00
		Box 7. Ad	
			HUDSON STREET CITY, STATE ZIP
		Box 8. Cla	aim Number (Use this number if you need to contact SSA.)
Form SSA-1009-SM (1-2006)	DO NOT RETURN THE	F3BM S	Subject to Change

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

41

FORM SSA-1099 – SOCIAL SE	CURITY	BENEFIT STATEMENT
2005 PART OF YOUR SOCIAL SECURITY B	ENEFITS S	HOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name DONNA C. AIKEN	Box 2. Be	neficiary's Social Security Number XXX - XX - XXXX
Box 3. Benefits Paid in 2005 Box 4. Benefits Repaid to SSA 6,654.00	in 2005	Box 5. Net Benefits for 2004 (Box 3 minus Box 4) 6 , 654 . 00
DESCRIPTION OF AMOUNT IN BOX 3 Benefits paid by direct deposit in \$6,654.00 Medicare premiums deducted \$ 938.00 Total \$7,592.00	Box 7. Ad	DESCRIPTION OF AMOUNT IN BOX 4 luntary Federal Income Tax Withholding 0.00 dress HUDSON STREET CITY, STATE ZIP
	Box 8. Cla	aim Number (Use this number if you need to contact SSA.)
Form SSA-1009-SM (12006) DO NOT PETURN THE	jf3₽Mg	Stible for Change

EODM SSA 1000 SOCIAL SECUDITY DENEELT STATEMENT

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

42. What is the amount of Mrs. Aiken's taxable pension, if any?

- a. \$22,528
- b. \$23,288
- c. \$21,548
- d. \$22,625
- e. \$24,316

43. What is the capital gain, if any, on the Aiken return?

- a. \$3,433
- b. \$1,256
- c. \$1,056
- d. \$1,437
- e. \$2,856

44. What is the total amount of income on the Aiken return?

- a. \$39,331
- b. \$38,256
- c. \$40,056
- d. \$35,056
- e. \$39,516

45. What is the Adjusted Gross Income?

- a. \$40,056
- b. \$39,331
- c. \$35,056
- d. \$41,256
- e. \$38,356

46. What is the correct standard or itemized deduction on the return?

- a. \$ 5,948
- b. \$ 8,548
- c. \$10,000
- d. \$12,000
- e. \$15,316

47. What is the taxable income on the Aiken return?

- a. \$20,356
- b. \$21,856
- c. \$18,056
- d. \$20,931
- e. \$21,256

48. What is the total tax on the Aiken return?

- a. \$2,624
- b. \$2,254
- c. \$1,800
- d. \$2,260
- e. \$2,601

49. What are the total payments on the Aiken return?

- a. \$3,094
- b. \$ 560
- c. \$4,600
- d. \$4,264
- e. \$3,660

50. What is the Aiken refund or balance due?

- a. Refund of \$470
- b. Refund of \$1640
- c. Balance due of \$180
- d. Balance due of \$117
- e. Refund of \$1,663

4. VITA - Military Problem

Major David West and his wife come in to the Tax Center to file their 2005 tax return. The Wests usually file jointly. They have one child, a daughter, Jennifer. Major West hands you their Intake Sheet and information documents. The Wests will designate \$3 to the Presidential Election Campaign Fund.

After reviewing the information, you ask Mrs. West what she does with the school system. She states she teaches 5th grade. The Wests list their home of record as Texas and do not need a state return prepared. Major West tells you they have itemized in the past but are not sure if they have enough this year. He gives you a list of expenses, which he believes are deductible on their return.

Health club dues (doctor's advice) \$ 360 National Education Assn dues \$180 Mortgage Interest (current residence) \$5,132 Real Estate Taxes (current residence) \$856 Cash contribution to their church \$2450 Unreimbursed orthodontist bills (for Amy) \$3,800 School supplies for Suzanne's teaching \$512

Mrs. West attended the State College in town and paid \$300 to take a class titled "Advanced Science Teaching Techniques for the Elementary School Environment." She asks if the tuition is deductible.

The West's have a rental house. They converted their residence at their last post of duty. The address is: 2300 Madison Street, Your City, State Zip. They use a real estate agency to manage the property. The following expenses relate to the rental property:

Rent collected in 2005 - \$8,220

Realty company fees - \$820

Yard Maintenance & Repairs \$1465 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.

Lastly, Major West tells you due to the rental income they were advised by the Tax Center last year to increase withholding or make estimated payments. They decided to make estimated payments of \$500 each quarter in 2005. They made their last payment in January, 2006 for a total of \$2,000 applied to 2005.

(Rev. 15	3614		INT	ERVIEW	AND	NTAKE	SHEE	т				
all inform	ation	This form will be us The partner or site page 2 must be in	may request	additional info	ormation	. The servic	e stater	ment and re	quest for			dete
You will	-	Valid Picture I.D.						8332 or cop		ce decre	e for nor	P
need:	ĸ	Copies of ALL W-2						dial parent d				
		other income recei				~		of Account i er of the fin				uit.
	×	Tax Identification M any others shown			spouse a	-		it into a sav				
		Provider's address Child/Dependent C		fication Num	ber for		Сору	of prior year	's tax reb	um, if ava	ailable	
Your Fire	t Nan	ne D	AVID	M.I.	Ai	Last Nam			WE	ST		
Spouse's	First	Name S	UZANNE	M.I.	8.	Spouse's	Last Na	me, if differ	ent			
Address	-	123 HATH	STREET	City	Yo	ar City	5	tate Your	St. Z	p Code	Tour	lip
Telephon	e Nu	mber: Daytime	Tour	Bunber		Evening				Cel		
Your Dat	e of B	lirth (mm/dd/yyyy)	03 / 16	/ 1971		Spouse's	Date o	f Birth (mm)	(think	0.6	1041	1974
Critical			2020	1-23-14C		12			1000000			
Check if I	U.S. (Citizen or resident a		Spouse	ţ.	Check #	lived in	U.S. for mo	re than 6	monthe:	and a	upayer ouse
Check if I	Legal	ly Blind: Taxp Spou				Check #	Perman	ently Disabl	ed:	Такраую Spouse	e	
As of Des	cemb	er 31st were you	Single 🕽	Legally Ma	arried	Separat	ied []	Divorced	÷			
f married	i, wer	w you living with you	ir spouse at ar	tytime during	the last	6 months o	the ye	ar? 🕅 Ya	a 🗌	No 🗆	N/A	
is your sp	pouse	deceased?	fes 🕱 No	11	yes, date	spouse die	nd (mm)	6dlyyyyy)	1	1		
Can your	pare	nts or someone else	e claim you or	your spouse :	as a dep	endent on t	heir tax	setum?] Yes	X No		
Did you p	pravid	e more than half the	cost of keeping	ng up a home	for the	year? 🕱	Yes	No No				
Has the E	Earne	d Income Credit be	en disallowed t	y IRS?	Yes	K No						
					de your l	home that y	ou or ye					
For exam	iple: 1	who lived in your ha Son, daughter, step er. Do not include y	child, foster chi									
For exam	ngile: 1 r faith	Son, daughter, step	child, foster chi		Manths in hones. "See Special Roles balane	US Cilinen, Resident of US, Canada ar Mexico	Did perton Be joint astur?	In child a full- tions stated at permanently and totally disabled?	Diel child provide more than S0% of Ende over segport?	Did you provide more than SDN of Beir huppert?	Diff the person have Gross Income of \$3200 or mos?	child of another
For exam mother o	igle: 1 r fath	Son, daughter, step er. Do not include	child, foster chi yourself or yo	er spouse.	in hores. "See Special Rules	Resident of UB, Canada	person Rejuint	permanently and totally	provide more than 50% of their own	provide more than 50% of their	person have Gress httoame of \$3200	
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First Name *Special for 6 r • Did • Is 8	al Ru nont one ch	Last Name HEAT	Date of time premitting to the second premitting to the second premitti	Betadorentia to you DAMENTER	In horse, 'See' Special Soles below 13 Never Id's tota ore than	Manifed (perion Repeat starp? SC	sine shatest permanently and foldst the shatest the shatest res s; if the ch Yes	Provide recent theory 50% of S0% of Ener over 19920001 1920 1920 1920 1920 1920 1920	provide mean Dam SDS of Rei Nopol YES YES	horson horson Grees Income of Sizoo or nates?	public of another person in the second secon

During the tax year did you, your	spouse,	or anyor	e in your household:				
Receive any investment Income (For example: interest or dividends)?	K Yes	No No	Pay student loan interest?		Veo Yeo	8	No
Receive a distribution from an IRA or retirement plan?	Yes.	K No	Attend college or vocational school?	3	X Yes		No
Receive Social Security payments?	Yes Yes	K No	Own a home?		X Yes		No
Receive unemployment payments?	Yes Yes	K No	Pay for child/dependent care that allowed you to work?		Yes	×	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?	Yes	No No		NA
Make contributions to an IRA or a retirement plan?	K Yes	No No					
Authorization							
Do you authorize the retention of Fe tax return? X Yes No	orm 13614	, Interview	v and Intake Sheet, to help with th	e process	ing of you	ur	
Do you authorize the retention of yo Yes Xe No	xur electro	nic tax ret	um information for subsequent rel	tum prepa	ration?		
 Do you authorize the retention of yo product and/or services that may be 				pose of ma	to gnile		
Note: Answer all three questions, each	one stands	on its own					
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope	ied servic uthorized	e If you do persons a	not authorize any of these retent nd will not be sold, given away, or	rused for	commerc	iai .	
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SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for David A. West

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for

Suzanne R. West

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Jennifer S. West

DFAS P.O. BOX 8899 INDIANAPOLIS, IN 46249-2410					dicare wages 59 cial security ti	,309.00)	Allocat	are tax wit ed tips	442.38
d Employee's social security numbers	ber XXX - XX -	XXXX		9 Ad	vance EIC pa	yment	10	Depen	dent care l	benefits
 Employee's first name and initia DAVID A. WEST 	Last name			11 No	ncjualified pla	ns	12: 00 I		structions 3000.	for box 12 . 0 0
123 MAIN STREET	2 210			13 Stát (b) (mpky)	ry redromer part	d Trind party sizk pay	121	b		
YOUR CITY, STATI	5 618			14 OU	16 r		12:	Ċ		
6 F	4-						120	d		
f Employee's address and ZP oo 15 State Employer's state ID num		Rate wages, tips, elc.	17 State incom	ve tax	18 Local way	ges, tips, etc.	19 La	incor	ne tax	20 Locality name
Form W-2 Wage and Statemer			200]5		Department o	f the T	Troasury-	-Internal P	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		OMB No. 15	45-0008	Safe, a FAST:	Use Cortin	D	Visit the IRS at www.hs.gt	
b Employer Identification number	(EIN)			1 Wa	ges, tips, other compensation 34,410.00	2	Federal Income t 2 ,	ax withheld 854.00
e Employer's name, address, and	ZIP code			3 So	cial security wages		Social security ta	ix withheid
Stanford County	Schools				36,610.00	_		,269.82
P.O. BOX 1204				5 Ma	dicare wages and tips	1 °	Medicare tax with	
Your City, State	2 ZTP				36,610.00	-		530.85
rour croff, bout				7 80	cial security tips	8	Allocated tips	
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a cripicyee's social security nam	XXX-XX-	XXXX			narios do payment	10	Dependent care i	LINE INTERA
e Employee's first name and initia	i Last name			11 No	nqualified plans	12	a See instructions	for box 12
						1 E	2200.	.00
Suzanne R. West				13 Sub.t	ity Bultrament Third-party pen pan ock (2)	121	Ì	
123 Main Street				14 Of		12:		
Your City, State	e Zip					0 00 V		
						12:	1	
						1		
f Employee's address and ZIP or							<u>/////////////////////////////////////</u>	<u>/////////////////////////////////////</u>
15 State Employer's state ID nun	16 St	ate wages, tips, etc.	17 State incom	e tax	18 Local wages, Eps. etc.	19 Lo	cal income tax	20 Locality name
Form W-2 Wage and Statemen			200	15	Department of	the T	'reasury—internal P	Revenue Service

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

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	CTED (if checked) Payer's RTN (optional)	OMB No. 1545-0112	1	
National Credit 0 105 Dillard Stree Your City State 2	et		2005	00000	rest Income
PAYER'S Federal identification number XX – XXXXXXX	RECIPIENT'S identification number XXX - XX - XXXX	1 Interest income not included \$ 1,602	d 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
David West		s	\$	Ungelucitie	information and is being furnished to the Internal Revenue
Street address (including apt. no.) 123 Main Street		4 Federal income tax withheld \$	5 Investment expens	#5	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 U.S. possession		other sanction may be imposed on you if this income is taxable and
Account number (see instructions) XXX - 1234567		s			the IRS determines that it has not been reported.

Annual Statement – 2005 Jennifer West

Quality Child Care 5540 Wilson Drive Your City, State ZIP

EIN XX-XXXXXXX

Total Amount Received \$2,800

After School Care January – June & September - December

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

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

- a. \$4,200
- b. \$1,051
- c. \$ 0
- d. -\$1,524
- e. -\$ 724

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

- a. \$93,372
- b. \$91,256
- c. \$90,056
- d. \$95,056
- e. \$92,822

44. What is the Wests' Adjusted Gross Income?

- a. \$90,056
- b. \$92,822
- c. \$95,056
- d. \$91,256
- e. \$93,122

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

- a. \$5,724
- b. \$7,300
- c. \$10,000
- d. \$8,435
- e. \$12,390

46. What is the Wests' taxable income?

- a. \$70,356
- b. \$71,856
- c. \$65,056
- d. \$73,222
- e. \$69,256

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

- a. \$0
- b. \$560
- c. \$400
- d. \$2,800
- e. None of the above

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

- a. \$10,151
- b. \$10,000
- c. \$ 9,800
- d. \$10,076
- e. \$11,660

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

- a. \$10,000
- b. \$7,708
- c. \$8,800
- d. \$9,708
- e. \$9,660

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

- a. Refund of \$128
- b. Refund of \$1069
- c. Balance due of \$368
- d. Balance due of \$2,368
- e. Refund of \$2,456

5. VITA – VECTA – International Problem

Mark and Francine Fremont have lived in Germany since November, 2004. They come in to the VITA site for help in preparing their 2005 tax return. Mark is employed as a civilian contractor by the U.S. Air Force. In 2005, Francine worked at a local bakery (Guten Tag's, 520728 Grier Lane, Frankfurt, Germany) in Germany and earned the equivalent of \$10,500.

Mark and Francine 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 Fremonts had a baby, Elizabeth. They filed all the appropriate paperwork with the U.S. Embassy in Berlin and have Elizabeth's passport and Social Security Card available for review. In preparation for the baby, Francine's mother 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. Mrs. Stein has lived with the Fremonts all year. They wonder if she can be claimed on their return as she is Francine's Mother and they paid for virtually all of her support.

90	CIAL SECURITY
	XXX-XX-XXXX
Th	is number has been established for
	Mark C. Fremont
9 0 (CIAL SECURIT
	XXX-XX-XXXX
Thi	s number has been established for
	Elizabeth M. Fremont



This number has been established for Francine M. Fremont

(Rev. 15		14 INTERVIEW AND INTAKE SHEET										
all inform	ation	This form will be us The partner or sit page 2 must be in	e may request	additional in	formation	. The servic	e stater	ment and re	quest for			dete
You will	×	Valid Picture I.D.					Form	8332 or cop	y of divor	rce decre	e for nor	P
need:	ĸ	Copies of ALL W-				t af		dial parent o				
			ceived by you and your spouse Proof of Account Number and Routing Transit n Number (TIN) for you, your spouse and									
	x	any others shown			apouse 1	ina	depoe	sit into a sav	ings or ch	necking a	nucco	
		Provider's addres Child/Dependent (Ification Nur	nber for		Сору	of prior yea	's tax ret	um, if av	ailable	
Your Fire	t Nar	ne .	MARE.	M.I.	C.	Last Nam			FREN	T1808		
Spouse's	First	Name 7	RANCINE	M.I.	с,	Spouse's	Last Na	me, if differ	ent			
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Critical				10.2009-0		82.			10.77		11111	
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As of Des	cemb	er 31st were you:	Single B	Legally M	larried	Separat	ted D	Divorced				
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During the tax year did you, your	spouse, o	or anyon	e in your household:			
Receive any investment Income (For example: interest or dividends)?	Yes Yes	K No	Pay student loan interest?		Yes Yes	图 No
Receive a distribution from an IRA or retirement plan?	Yes.	K No	Attend college or vocational school?		Yes Yes	K No
Receive Social Security payments?	Yes Yes	K No	Own a home?		Yes Yes	K No
Receive unemployment payments?	Yes Yes	K No	Pay for child/dependent care that allowed you to work?		Yes 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)	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	KI No]			
Authorization						
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 Do you authorize the retention of yo product and/or services that may be 				pose of m	to gnilia	
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 p	persons an	d will not be sold, given away, or	used for	commerc	ial
retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes:	uthorized (rhy dispose	sersons ar ad of when	id will not be sold, given away, or no longer needed and retained i Date	r used for no longer	commerc than 3 ye	sial ars from
Service Statement: You will not be der 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 (inly dispose te anythin	persons and of when	Id will not be sold, given away, or no longer needed and retained i Date	r used for no longer	commerc than 3 ye	sial ars from

a Control number		ONB No. 15	45-0008	Safe, a FAST!	use Comil	D	Visit the IRS at www.its.go	
b Employer identification number (f XX - XXXXXXX	DN9			1 Wa	ges, tips, othercompensation 56,309,00		Federal income t 4,	ax withhold 854.00
c Employer's same, address, and 2 AAFEES P.O. BOX 12000 WASHINGTON DC ZI		5 Ma	cial security wages 59,309.00 dicare wages and tips 59,309.00 cial security tips	6	Social security ta 3, Medicare tax with Allocated tips	677.16		
d Employee's social security numb	or XXX-XX-	XXXX		9 Ad	vance EIC payment	10	Dependent care	benefits
 Employee's first name and initial MARK C. FREMONT 49084 BRANDT STR FRANKFURT, GERMA f Employee's address and ZP cod 	NY Zip			11 No 13 Slitht 13 Slitht 13 Slitht 14 Oth		12a 12b 12b 12b		
15 State Employer's state ID num		ale wages, tips, etc.	17 State Incom	o tax	18 Local wages, tips. etc.	19 Lo	cal income tax	20 Localty name
Form W-2 Wage and Statemen Copy B-To Be Filed With Emp Dis Information is bring traisite	t loyee's FEDER/		200]5	Department of	the T	isasury—Internal R	Revenue Service

- 41. What is the most advantageous Filing Status for the Fremonts?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow
- 42. Can the Fremonts claim Mrs. Stein?
- a. Yes
- b. No

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

- a. \$71,309
- b. \$56,309
- c. \$50,056
- d. \$55,056
- e. \$62,822

44. What is the Fremonts' Adjusted Gross Income?

- a. \$56,309
- b. \$62,822
- c. \$71,309
- d. \$61,256
- e. \$53,122

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

- a. \$5,000
- b. \$7,300
- c. \$10,000
- d. \$8,435
- e. \$12,390

46. What is the Fremonts' taxable income?

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

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

- a. \$0
- b. \$10,000
- c. \$10,500
- d. \$71,309
- e. \$56,309

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

- a. \$3,151
- b. \$3,779
- c. \$3,800
- d. \$4,076
- e. \$6,660

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

- a. \$4,000
- b. \$3,708
- c. \$4,854
- d. \$3,708
- e. \$4,660

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

- a. Refund of \$1,075
- b. Refund of \$1,019
- c. Balance due of \$1,075
- d. Balance due of \$368
- e. Refund of \$75

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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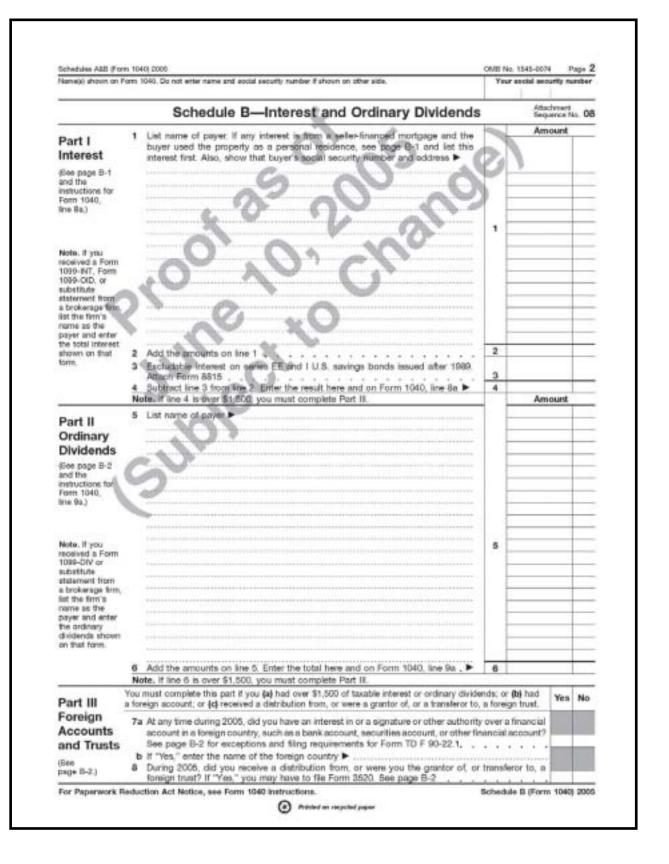
1040	For the year Jan. 1-Dec. 31, 2005, or other tax year be-	a set produce the set of constraints of the set of the	dhệ	18 3	_	MB No. 1545-0074	
Label	Your first name and initial	Last name		Your social accurity mansher			
natuctione A	If a joint return, spouse's first name and initial	Last nerve			Spece	e's accial security r	umber
on page 16) g						1 1	
label.	Home address (humbler and street). If you have	s P.O. box, see page 16.	Apt	10.		ou must enter	
please print	City, town or post office, state, and ZIP code. If	- 1	-	our/BSN(ii) above			
or type. Presidential	call the a beautiful the target and the case in	pas tare a treep and	and build of)		ng n box below will your tax or reland	
	Check here if you, or your spouse if film	jointly, want \$3 to go to	This fund dates	101 + 101		You Spou	
Eiling Status	1 🗌 Single 📡 🔍	* A 41				person). (See page	
Filing Status	2 Married filing jointly (even if only one		the gradient		child bu	t not your dependent	c, enter
Check only one box	3 Married filing separately. Enter aport and full pame here. >	ae's SSN above	and the second s		depen	dent child (see pag	6 17)
- 0.00	Ge Volaselt I someone con claim y	ai at a dependent, do n	at check box	58]	Boss checked on fis and 6b	_
Exemptions	b Spore		B Dependent	i ailia		No. of children on 6c who:	
P	C Dependents:	(2) Departments obtait security member	relation/hip to	divid for all	14.10	· lived with you .	-
	Autom Street		194	and the p	SR.HL	 did not live with you due to divorce 	
If more than four, dependents, see		1 1			_	or separation (see page 18)	_
page 16.	To	1.1				Dependents on fic not aniamid above	-
	d. Total number of exemptions planed.	4				Add numbers on	
Construction of the	7 Wagee selaries, tips, etc. Attach Form				7	sinc above P	
Income	In., Taxoble Interest. Attech Schedule B r				84	-	
Attach Formósi	b Tax-exempt Farrent Do not include		b	- 1 -	1000		
W-2 here. Also	Re Ordinary dividends, Attach Schedule I	Bit required			<u>9a</u>		
sttach Forms W-2G and		* * * * * * *	0		10		
1090-R if tax was withheld.	10 Taxable refunds, credits, or offsets of 11 Alanowineceived	10		-			
HED WITTERE	11 Akmony received	· · · · · · · · · · · ·			12		-
121	13 Gigstal gain or loss) Attach Schedule		ared, check he		13		
If you did not	14. Other gains or (ossee). Attach Form 4	1797			14		
pet a W-2. see page 19.	15a IBA distributions 15a		able amount (se		150		-
	18a Pensions and annuities 18a		rable amount (se		16b 17	-	-
Enclose, but do not attach, any	 Rental real estate, royalties, partnershi Farm income or (pas), Attach Schedu 		, etc. Attach 8	chedrie E	18		-
payment. Also, please use	19 Unemployment compensation				19		
Form 1040-V.	20e Social security benefits , 20e	b Tu	able amount ine	e page 24)	200	<u> </u>	
	21 Other income. List type and amount ()				21		-
	22 Add the amounts in the far right column		3	income >	22		-
Adjusted			-				
Gross	24 Contain business expenses of reservists, p fee-basis government officials. Attach Fo		4				
Income	25 Health savings account deduction. All		5				
	26 Moving expenses. Attach Form 3903		6				
	27 One-half of self-employment tax. Attac		7		2		
	28 Self-employed SEP, SIMPLE, and qua	and believes a second	8		1		
	 Self-employed health insurance dedu Penalty on early withdrawal of asving 	restant frame buddle sould been	0				
	31a Almony puld is Recipient's SSN >		10		1		
	32 IFA deduction (see page 30)	* * * * * * *	2		12		
	33 Student loan Interest deduction (see p	age my	3				
	34 Tuition and fees deduction (see page		6				
		Attach Porn 8903	w		-		
	35 Domestic production activities deduction 36 Add lines 23 through 31s and 32 thro				36		

-	38 Amount from line 37 (adjusted gross income				30	
Tax and Credits	994 Check Vou were born before January If: Dispose was born before January	2, 1941, ayg, 1941,	Blind: Total bos	₽5 ► 35s		
Standard	b If your spoule itempte on a expense return or you vere					
Deduction for-	40 Remized deductions from Schedule A) or	production of the second			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. If line 38 is over \$100,475 see the v 42 Taxable income, Subtract line 42 from line				43	
chaimled as a	44 Tax isse page 33). Check if any tissue tome a				44	_
dependent, aee page 31.	45 Alternative minimum tax (are page 25). Att				45	
· Al others:	46 Add lines 44 and 461				48	1.5
Bingle or	47 Foreign tax credit. Attach Form 1116 if requi	ked M	47	-		
Married filing separately.	48 Gredit for child and dependent care addenses.	Attach Form 2	941 (AR)			
\$5.000	49 Gredit for the siderly or the disabled. Alfade					
Married filing	50 Education envolts. Attach Form \$203		80.		21	
jointly or Qualifying	51 Represent styings contributions credit. Altac		and the second sec			
widow(er), \$10.000	62 Child tax credit (see page 37). Attach Form I				-	
Head of	53 Adoption gradit. Attach Farm 8839		50			
household.	54 Credits from: a Farm 8096 b F 55 Other gradits Creds topicable bosteri	om 8859 .	A CONTRACTOR OF A CONTRACTOR OFTA CONTRACTOR O		10	
\$7,300	b From 1601 c Specity	Contraction of	65			
	66 Add lines 47 through 55. These are your tot	al credits			56	
	57 Subtract line 56 from line 46. It line 50 is mo				57	
Other	68 Self apployment tax. Attach Schedule SE .				58	_
Taxes	59 Social security and Medicare tax on tip income	not reported to	o employer. Attach For	m 4137	59	_
nixes.	00 Additional tax on TMs, other qualified retire	1 C. J. M. C. CONTROL		benuper 1 0	60	-
	61 Advance earned indoms credit payments ho	D.O. V. BOLLENS			61	
	62 Household amployment taxes. Attach Scher 63 Add lines 57 through 52 This is your total t				62 63	
	64 Federal income fox withheid from Forms W-	the statement of the statement	64		0.0	-
Payments	65. 2005 entryated tox poyments and amount oppile					
If you have a	00a farmed income credit (EIC)					
qualitying child, attach	b Nortaesble combat pay election 🕨 990					
Schedule EIC.	67. Excess social security and Ser 1 RRTA tax with	held (see page				
	66 Additional child tax credit. Attach Form 6613	2				
	09 Amount paid with request for extension to t				-	
	70 Payments from: a Fam 2438 b Forh 413				Common State	
	71 Add Ines 64, 65, 65s, and 67 through 70. Th		second se		71	_
Refund	72 If line 71 is more than line 63, subtract line 63				72 73a	_
Direct deposit? Gee page 54	73a Amount of line 72 you want refunded to yo b Routing number		c Type 🗌 Checking		1.00	
and fill in 73b.	d Account number	+++*	e tibe - carran	TT Security		
73c, and 736	74 Amount of line 72 you want applied to your 2006-	estimated tax	► 74			
Amount	75 Amount you owe. Subtract line 71 from line	63. For detail	its on how to pay, se	e page 55 🕨	75	_
You Owe	76 Estimated tax penalty (see page 55)				1000	1 2
Third Party	Do you want to allow another person to discuse t	this return with	th the IRS (see page I	95)? 🗌 Yes.	Complete the fail	oving. 🗌 No
Designee		Phone	1211	Personal identific	ation	1111
Olan	Under penalities of perium. I declare that I have examined I	THE MEAN AND A)	number PN	d in the head of much	torn define and
Sign	belief, they are true, correct, and complete. Declaration of p					
Here	Your signature	Date	Your ecoupation		Digitime phone in	unter
See page 17.					1 3	
Kaup s copy for your records.	Spoule's signature. It a joint return, both must sign.	Date	Spouse's occupation			
Paid	Preparer's signature			wok f	Properar's 85N c	e PTN
Preparer's	Fimix name for			EN	1	
Use Only	address, and 2P code			Phone no.	6 1	orana an

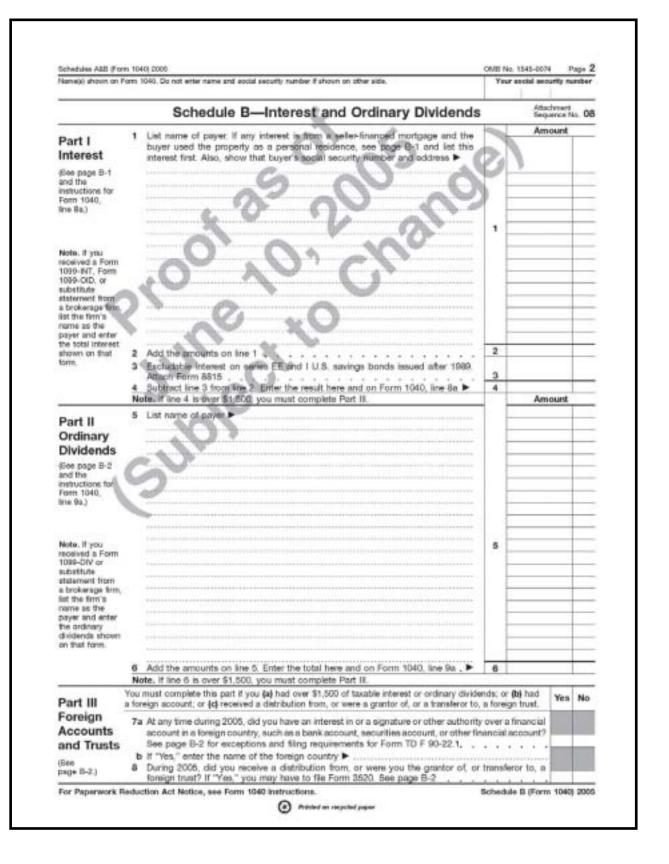
1040	
Label	For the year Jan. 1-Dec. 31, 2005, or other tax year beginning 2005, ending 20 Your first name ond initial Last name Your social accountry member
See L ratuctions A	
natilictions A on page 16.) g Use the IRS L	E Contraction of the second
label.	Home address (number and street). If you have a P.O. box, see page 16. Apt. to. Volumest enter
please print R	E YOU'BBNIE above.
Presidential	City, town or post office, state, and ZIP code. If you have a foreign address, see page 16 Checking is box below will no obarga your tax or reland.
	n 🕨 Check here if you, or your spouse if filing jointly, want \$3.50 go to this fund (see tage 15) 🕨 🗌 You 🗌 Spouse
Cilling Olerhow	1 🗌 Single 🖉 🔍 🔋 🖉 4 🗆 Healt of requerioid (with qualifying person). See page 1
Filing Status	2 Married fing yandy (even if only one had income) 3 Married fund acceptably. Enter about a SSN above 016 shall a raite here. ►
Check only one box	3 Married fling separately. Enter appuse's SSN above and full parts here. > 6 Quartying widowiet, with dependent child (see page 1)
	Se Vourself. I someone con claim you as a dependent, do not check box 6s Boxes obsoled
Exemptions	b Spouse
1	E Lagentaerte: (2) Dependiente reidienties to die traini to • heed with you
	you due to diverse
If more than four.	and the second s
tependents, see xage 15.	Dependents on fic red entered above
	Add sunders on
5	d. Total number of exemptions stamed Vacos sciences tos, ed. Attach Formet W-2
Income	In Taxable interest Attach Schedule B if required
Attach Formósi	b Tas-esempt revent Donet include on line Ita
W-2 here. Also	Se Ordinary dividends, Attach Schedule B if required
sttach Forms W-2G and	b Cusified dividence (see page 20)
1099-R if tax was withhold.	10 Taxable rotunds credits, or offsets of state and local income taxes (see page 20) , , 10
WED WITCHING.	11 Avmony received 11 12 Bitmean Income or (cost). Attach Schedule C or C-EZ 12
14	13 Capital gain or (ces). Attach Schedule D if required, that required, check here
ff you did not	14 Other game or (cosses). Attach Form 4797
pet a W-2. see page 19.	15a IRA distributions 15a b Taxable amount (see page 22) 15b
	Bla Pensions and annuities 160 b Taxable amount (see page 22) 160 Sector and estate covariance partnerships 8 compositions trusts atc. Attach Schedule E 17
Enclose, but do not attach, any	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (bas), Attach Schedule F
payment, Also,	18 Parts income or (dat). Attach Schedule P
Form 1040-V.	20a Bodal security benefits , 20a b Tanable smount (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
Adjusted	23 Educator expenses (see page 20)
Gross	24 Contain business exponses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-E2 24
Income	25 Health savings account deduction. Attach Form 6009, 25
	26 Moving expenses. Attach Form 3903
	27 Cne-half of self-employment tax. Attach Schedule SE 27
	28 Self-employed SEP, SMPLE, and qualified plans 28 29 Self-employed health insurance deduction (see page 30) 29
	29 Self-employed health insurance deduction (see page 30) 29 20 Penalty on early withdraws) of savings
	31a Almony puld is Reoplant's SSN > 31a
	32 IRA deduction (see page 30)
	33 Student loan Interest deduction (see page XX)
	34 Tuition and fees deduction (see hade XX) 34
	34 Turbon and fees deduction (see page XX)

rame 1040 (2008)	<u>.</u>						Pa	ps 2
Tax and	38	Amount from line 37 (adjusted gross income)			a se a presi	38		_
Credits	304	Check Vou were born before January 2 If: D Spouse was born before January		Blind Total t				
Standard	ь	If your opcuse literates on a second second or you were a				14		
Deduction	40	Remized deductions from Schedule A) or w				40		
for-	41	Subtract line 40 from line 38				41		
 People who checked any 	42	# line 38 is \$109,475 or less, multiply \$3,2003			ans claimed and			
box on line		line 5d. If line 38 is over \$109,475; see the w				42		
30a or 35b ar who can be	43	Taxable income. Subtract line 42 from line 4				43	-	
claimed as a dependent.	44	Tax (see page 33). Check if any heals form a	Form(r) BE	14 b Form	4078	44		_
see page 51.	45	Alternative minimum tax (see page 25). Atta	ich Form (2	81 · · · ·	4 11	45		
Al others:	46	Add lines 44 and 461	140	1 - 1 - 100	1. S	46		
Bingle or Married filing	47	Foreign tax credit: Attach Form 1116 if require		47		÷		
separately.	48	Gredit for child and dependent care expenses. A	-	the second se		S. 1		
85.000	49	Credit for the elderly or the desibled. Affects I		all a beau		6		
Married filing jointly or	50	Education credits. Attach Form SEG3 Referement cavings contributions chedit. Attach						
Qualitying midowleri.	62	Child tax credit (see page 37). Attach Form 8/						
\$10,000	53	and the second and the second second	and the second	53				
Head of	64		m 8859	54				
household, \$7,300	65	Other credits, Creds applicable box(es)	100 July 100	000		12		
1053	1.5	b Form HEDI & Specify		55		in a		
	56	Add lines 47 through 55. These are your total				55		_
	57	Subtract line 56 from line 46. It line 90 is mor		and the second se	the second s	57		
Other	68	Self-berployment tax. Attach Schedule SE .				59		_
Taxes	59 60	Social security and Medicare fax on tip income in Additional tax on B/w, other qualified retirem				60		-
	61	Advance samed income credit payments from	C		to a required	61		
	82	Household employment taxes. Attach Schedu	· · · · · · · · · · · · · · · · · · ·			62		
	63	Add lines 57 through 62. This is your total ta				63		
Payments	64	Federal income fax withheid from Forms W-2	ee01 brie 5	64		12024		
	65	1906 entricated tax payments and amount applied				-		
If you have a qualifying	06a	Earned indone credit (EIC)		66a		÷.		
child, attach	ь	Nontavable combat pay election 🕨 990	222.5					
Schedule EIC.	67	Excess social security and Ser 1 RRTA tax withhe	1			-		
	65	Additional child tax credit. Attach Form 0812				-		
	70	Amount paid with request for extension to fill Payments from: a Psymiat b Forn 4138						
	71	Add lines 64, 65, 66s, and 67 through 70. Th			· · · · •	71		
Refund	72	If line 71 is more than line 63, subtract line 63	from line 71	This is the amoun	biegrevo ugy t	72		
Direct deposit?	73a	Amount of line 72 you want refunded to you				73a		
	• b	Routing number		c Type 🗌 Checkin	g 🗌 Savings			
and fill in 73b. 73c. and 73d.	► d	Account number						
	74	Amount of line 72 you want applied to your 2006 er			1	75		
Amount You Owe	76	Amount you owe. Subtract line 71 from line 6 Estimated tax penalty (see page 55)			ose page 55 F	1.0		
	-	you want to allow another person to discuss th	and a makerine have	Consult and a site Constant	e 56)? 🗍 Yes. (Complete	the following.	1 No
Third Party			tone		Personal identific			
Designee	PE	na 🕨 ni	0. 11		native PN	*		
Sign		dor penalities of perjury. I declare that I have examined th int, they are true, correct, and complete. Declaration of pr						
Here			Date	Your ecoupation			phone number	
See page 17.	1							
Keep a copy tor your records.	54	ouie's signature. If a joint return, both must sign.	Date	Spoule's occupat	ion			
Paid	Pa	poreria reture		Data	Check # soff-employed	Propera	ra 86N or PTN	
Preparer's		n'a name (or	1		EN	+		
Use Only		ots if and-engloyed).						

SCHEDULES	S A&B	Schedule A—Itemized Ded	uctions	OVE No. 1545-0074		
(Form 1040)		(Schedule B is on back)		2005		
Department of the The Internal Hermony Ber	watery (PR)		See Instructions for Schedules A and B (Form 1040).			
Name)i) shawn ar	the second second		<i>b</i>	Sequence No. 07 Your social security ruseber		
Medical		aution. Do not include expenses reimbursed or prid by others.				
and Dental		edical and dental expenses (see page A/2) , ,	1 10			
Expenses		ter amount from Form 1040, see 58 1 8 1	a (1)			
		ubtract line 3 from line T if line 3 is more than line 1, enter	w-0	4		
Taxes You		ate and local (check only one box):				
Paid		General Ables for the page A.7	200			
(6ee page A-2.)		General sales taxes (see page A-2) and estate taxes (see page A-3)				
		emonal property taxes	7			
		the taxes List type and amount				
	- 1		8	2633		
		ad lines 5 through 8	401	9		
Interest You Paid		sub monthafte according to be a particular and the	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	10 3	c special rules	12			
deduttible.			13			
		14 Keep 40 High 10140		14		
Gifts to	15 Gi	its by crish or check. If you made any gift of \$250 or		2400 A		
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	19 Či	isualty or theft loss(es). Attach Form 4884. (See page A-5	5)	19		
Job Expenses	20 Ur	nreimbursed employee expenses-job travel, union				
and Most	du	es, job education, etc. Attach Form 2108 or 2108-EZ				
Other		required. (See page A-6.) ►				
Miscellaneous Deductions	1 37		20			
Destantions	21 Tax		21			
(fine		ther expenses-investment, safe deposit box, etc. List				
page A-5.)	typ	pe and amount >				
			22			
		to inter an entering the state state state state state	23			
		ter amount from Form 1040, line 38 24 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	25			
	26 30	abtract line 25 from line 23. If line 25 is more than line 23.	and the second se	26		
Other	27 Ot	ther-from list on page A-6 List type and amount 🕨				
Miscellaneous Deductions				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, and the amounts on Error		28		
Deductions	10	for lines 4 through 27. Also, enter this amount on For Yes. Your deduction may be limited. See page A-6 for the a		28		
		ou elect to iterate deductions even though they are less than your standard of	CONTRACTOR CONTRACTOR CONTRACTOR			



SCHEDULES	S A&B	Schedule A—Itemized Ded	uctions	OVE No. 1545-0074		
(Form 1040)		(Schedule B is on back)		2005		
Department of the The Internal Hermony Ber	watery (PR)		See Instructions for Schedules A and B (Form 1040).			
Name)i) shawn ar	the second second		<i>b</i>	Sequence No. 07 Your social security ruseber		
Medical		aution. Do not include expenses reimbursed or prid by others.				
and Dental		edical and dental expenses (see page A/2) , ,	1 10			
Expenses		ter amount from Form 1040, see 58 1 8 1	a (1)			
		ubtract line 3 from line T if line 3 is more than line 1, enter	r-0	4		
Taxes You		ate and local (check only one box):				
Paid		General Ables or	200			
(6ee page A-2.)		General sales taxes (see page A-2) and estate taxes (see page A-3)				
		emonal property taxes	7			
		the taxes List type and amount				
	- 1		8	2633		
		ad lines 5 through 8	401	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	10 3	c special rules	12			
deduttible.			13			
		14 Keep 40 High 10140		14		
Gifts to	15 Gi	its by crish or check. If you made any gift of \$250 or		2453 A		
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	19 Či	isualty or theft loss(es). Attach Form 4884. (See page A-5	5)	19		
Job Expenses	20 Ur	nreimbursed employee expenses-job travel, union				
and Most	du	es, job education, etc. Attach Form 2108 or 2108-EZ				
Other		required. (See page A-6.) ►				
Miscellaneous Deductions	1 37		20			
Destantions	21 Tax		21			
(fine		ther expenses-investment, safe deposit box, etc. List				
page A-5.)	typ	pe and amount >				
			22			
		to inter an entering the state state state state state	23			
		ter amount from Form 1040, line 38 24 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	25			
	26 30	abtract line 25 from line 23. If line 25 is more than line 23.	and the second se	26		
Other	27 Ot	ther-from list on page A-6 List type and amount 🕨				
Miscellaneous Deductions				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, and the amounts on Error		28		
Deductions	10	for lines 4 through 27. Also, enter this amount on For Yes. Your deduction may be limited. See page A-6 for the a		28		
		ou elect to iterate deductions even though they are less than your standard of	CONTRACTOR CONTRACTOR CONTRACTOR			



(Form 1040)	Net Profit Fro	and managements	2005
Department of the Treasury	 Partnerships, joint ventures, etc 	c., must file Form 1005 or 1005-0.	Atachment and
Internel Revenue therace Name of proprietor	Attach to Form 1040 or 1041.		Sequence No. 09A
	-		-
Part I General In	formation	2	2.
You May Use Schedule C-EZ Instead of Schedule C Only If You:	 Had business expenses of \$5000 or less. Use the gash method of bosounting. Did not have an invertory at any time during the year. Did not have a net loss from your business. Had only one business an without a sole proprietor or statutory orneloyee. 	Are not require Depressions this business, tar Schedule G G-4 to find ou Do not deduct business use Do not have p	
	profession, instuding product or service		Exter code from pages C-7, A, A
	~~ XV	/	► = 3 3 3 3 3
C Business name. If no	separate business name, leave blank		Employer ID number (EIN), if an 3 3 3 3 3 3 3 3 3 3 3 3
E Busness sidness ond	Rading state or room no) Address not required		
City laws or sout of	toe, state, and ZIP.code		
city, seen or post of	4. Halk who 210 day		
Part II Figure You	r Net Profit		
	- <u></u>		
emplayee" bax on/	ution. If this income was reported to you o that form was checked, see Statutory Em on page C-3 and check here	ployees in the instructions for	1
2 Total expenses (a	e instructione). If more than \$5,000, you r	must use Schedule C,	2
Form 1040, line 12	t line 2 from line 1. If less than zero, you 2, and also on Schedule SE, line 2. (Statu	atory employees do not report this	15
	le SE, line 2. Estates and trusts, enter on		3
Part III Informatio	n on Your Vehicle. Complete this part	only if you are claiming car or tru	ick expenses on line 2.
Faither anormatio			
	e your vehicle in service for business purp	ooses? (month, day, year) ►	
4 When did you place	e your vehicle in service for business purp r of miles you drove your vehicle during 2		
4 When did you place 5 Of the total number		005, enter the number of miles you	used your vehicle for
4 When did you place 5 Of the total number a flustness	r of miles you drove your vehicle during 2	005, enter the number of miles you (m) c Other	used your vehicle for
 4 When did you place 5 Of the total number a Bustness 6 Do you (or your spin 	r of miles you drove your vehicle during 2 b Commuting (see instruction	005, enter the number of miles you n) c Other ersonal use?	used your vehicle for
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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.

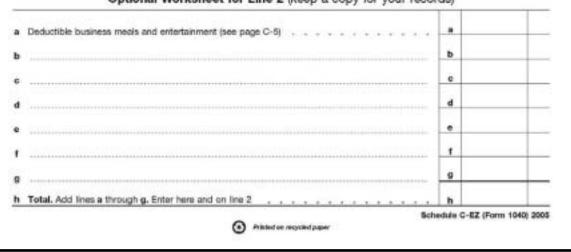
Line 2

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)

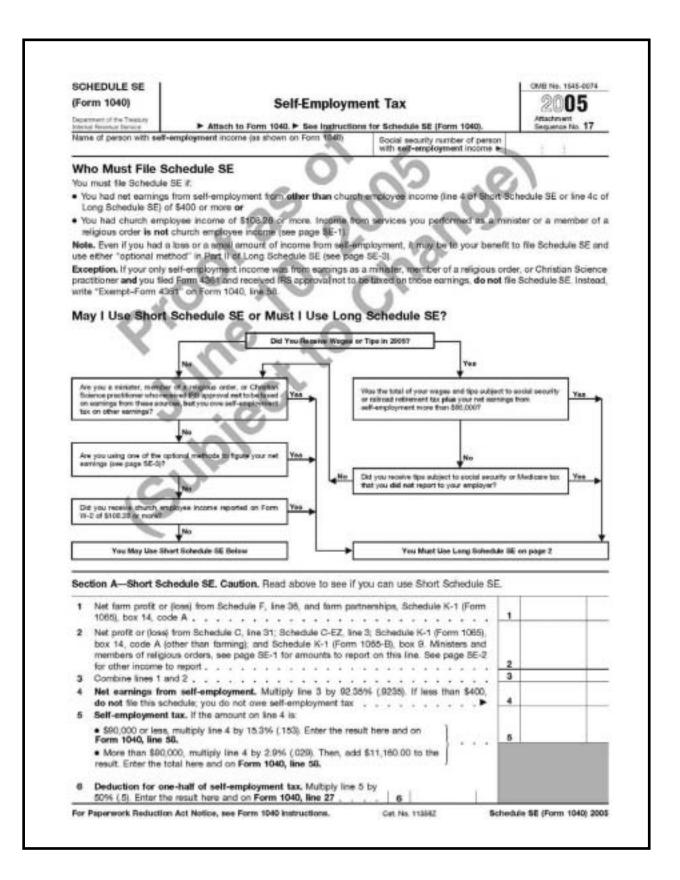
Page 2

(Form	CHEDULE D Corm 1040) corm 1040) Attach to Form 1040. See Instructions for Schedule D (Form 1040). Use Schedule D-1 to list additional transactions for lines 1 and 8.					Ì	CHE No. 1545-0074 2005 Attachment Engance No. 12	
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Part				One Year or L	ess	2.	1	
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Pa	till Summary	
		1
	Combine lines 7 and 15 and enter the result. If line 16 to a loss, skip lines 17 through 20, and	
10		6
	be to use a state of the state	
17	Are lines 15 and 16 both gains?	
	Ves. Go to line 18.	
	No. Skip lines 18 through 21, and go to line 22	
10	Enter the amount, if any, from line 7 of the 28% Rate Cain Wetksheet on page D-7 of the instructions.	18
19	Enter the amount, if any, from the 18 of the Unrepaptured Section 1250 Gain Worksheet on	
		19
11	OT AV CA	
20	Are lines 18 and 19 both zero or blank?	
	Yes, Complete Form 1040 through line 43 and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete	
	lines 21 and 22 below.	
	No. Complete Form 1040 through the 43, and there complete the Schedule D Tax Worksheet	
	on page D-9 of the instructioner Do not complete lines 21 and 22 below.	
21	If line 16 is a loss, enter there and on Form 1040, line 13, the smaller of	
	• The loss on line 16 or	21 (
	(\$3,000), or if manied filing separately (\$1,500)	
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you have qualified dividends on Form 1040, line 9b? Yes, Complete Form 1840 through line 43, and then complete the Qualified Dividends and	
	Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040.	
	No. Complete the rest of Form 1040	
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Da	Income or Loss From Rent	al Bo	al Estate and	Revalt	at Note B.	endines in the	- homisters of	inches.	-	-	BJ URD
	Schedule C or C-EZ isse page								free a	proper	Q. 994
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7	Cleaning and maintenance	8	10					-			
ŝ	Insurance	9	100								1
10		10	1								
11	Management lees	123.	<u> </u>								
12	Mortgage interest paid to banks, etc. (see page E-4)	42	1					12			
13	Other interest	13									
14	Repairs	14									
15	Supplies	15		++		_	-				
16	Taxes	16	-	+ +		-		-10			
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22.1	Add lines 5 through 18	-18								-	-
20	Depreciation expense or depletion (see page E-4)	20						20			
21	Total expenses. Add lines 19 and 20	21									
	Income or (loss) from rental real										1
	estate or royalty properties. 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 you must file Form 6198	22									1
23	Deductible rental real estate loss.										1
	Caution. Your rental real estate										1
	loss on line 22 may be limited. See page E-4 to find out if you must										
	file Form 8582. Real estate										1
	professionals must complete line 43 on page 2	23	c	31		10		>			1
24	Income. Add positive amounts sho		Contraction in the second	not inclu	de any losse	5		24	-		
	Losses. Add royalty losses from line 2							25	0)
	Total rental real estate and royalty i	ncom	or (lass). Co	mbine lin	es 24 and 25.	Enter the r	eaut here.		1		100
	If Parts II, III, IV, and line 40 on page					sount on Fo	am 1040,	-			1
-	Ine 17. Otherwise, include this amoun Paperwork Reduction Act Notice, see	Number of Street	and the second se		A contraction of the local division of the l	n 11344L		26	e E (For		-

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				or (loss). Combine	ines 30 ar	nd 31. Enter th			-	
	here and include	in the total on	line 41 t	below.			. 32			
Part III	Income or L									
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33 A	income or L	oss From Est								_
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33 A B (o) P, (r) A B 34a Totals b Totals 35 Add (36 Add (37 Total	Pass materie deduction of human mach Perm Billio II rep columns (d) and (f) columns (d) and (e estate and trust	sive income ar a slowed uted) (of line 34a . () of line 34b . t income or (lo	eù Ne nd Loss (d) fron	ne Paalve income	Ter .	Aduction or loss	, <u>35</u> , <u>36</u> rd	and Los	ón riumber 95 come from	
A B A B A B B A A B B A A C C C A B B A A C C C A C C C A C C C C	columns (d) and (f) columns (d) and (f) columns (d) and tust	sive income ar a slowed uted) of line 34a , of line 34b . t income or (lio line 41 below	60 Nw nd Loss 60 fro ssi, Comi	Pasalve income s Schedule K-1 bine lines 35 and 36	Enter the	heduation or loss n Bohedule K-1 result here ar	. 35 . 36 rd . 37	and Los fit Other In Sofeda	on number 55 come fran de K-1	
33 A B (o) P, (r) A B 34a Totals b Totals 35 Add (36 Add (37 Total	Pass mathe deduction or four mathematical firms columns (d) and (f) columns (d) and (e) estate and trust de in the total on Lo	of line 34a . t income or (lo line 41 below oss From Res	60 Nw nd Loss 60 fro ss), Com	Pasalve income s Schedule K-1 bine lines 35 and 30 Mortgage Invest	Enter the	eduction or loss n Bohedule K-1 result here an iduits (REM)	- 35 - 36 	and Los (f) Oher in Schedu	on runbe tis come from de K-t	
A B A B A B B A A B B A A C C C A B B A A C C C A C C C A C C C C	columns (d) and (f) columns (d) and (f) columns (d) and tust	sive income ar a slowed uted) of line 34a , of line 34b . t income or (lio line 41 below	60 Nor ed Loss (d) from ss), Comi al Estate	Pasalve income s Schedule K-1 bine lines 35 and 30 Mortgage Investi Schedules 0, inc	Enter the ment Con	heduation or loss n Bohedule K-1 result here ar	- 35 - 36 	and Los fit Other In Sofeda	on number come tran de K-t Holder se tran	2
33 A B A B 34a Totals b Totals 35 Add o 36 Add o 37 Total includ Bart IV	Pass mathe deduction or four mathematical firms columns (d) and (f) columns (d) and (e) estate and trust de in the total on Lo	of line 34a . of line 34a . of line 34b . timcome or (lo ine 41 below oss From Res b) Emplo	60 Nor ed Loss (d) from ss), Comi al Estate	Pasalve income s Schedule K-1 bine lines 35 and 30 Mortgage Invest	Enter the ment Con	eduction or loss filohedude K-1 result here an iduits (REMI)	- 35 - 36 	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2
33 A B B 34a Totals b Totals 35 Add o 36 Add o 37 Total includ Bart IV 36	columns (d) and (f) columns (d) and (f) columns (d) and (g) columns (c) and (e) estate and trust is in the total on Li (o) Name	of line 34a , of line 34b , t income or (ilo line 41 below oss From Res (dentification (60 Nw 64 fro ss), Comi al Estate	Pasalve income s Schedule K-1 bine lines 35 and 30 Mortgage Investi Schedules 0, inc	Enter the	eduction or lose n lichedule K-1 result here an iduits (REM) result here an iduits (REM)	- 35 36 13 37 Cs)—Ro basi	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2
33 A B b 34s Totals b Totals 35 Add o 36 Add o 37 Total includ Bart IV 36 39 Comt	Pase mathe deduction or four machine metal if region columns (d) and (f) columns (d) and (e) estate and trust de in the total on Le (e) Name bine columns (d) at Summary	sive Income as a allowed used) I of line 34a . () of line 34b . t income or ()o line 41 below oss From Replo identification in dentification in identification in	60 Nw 64 for ss), Comi al Estate w number	Pasalve income s Schedule K-1 bine lines 35 and 30 Mortgage Investi \$1 Excess inclusion f Schedules Q, ine (ree page E-Q at here and include in	Enter the	result here an aduits (REM) result here an aduits (REM) result here an aduits (REM)	- 35 36 37 CB)- Ro base 10 0 10 0 10 0 10 0 10 0 10 0 10 0 10	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2
33 A B (c) P) (c) A B 34a Totals b Totals 35 Add (c) 36 Add (c) 37 Total includ B 36 Add (c) 37 Total includ B 38 39 Comt 40 Net fi	Pass mathe deduction or four mach Ferre SEB If rep columns (d) and (f) columns (d) and (e estate and trust de in the total on income or Lo (e) Name bine columns (d) a Summary am rental income	of line 34a . of line 34a . of line 34b . t income or (lo line 41 below oss From Reso detication identication rd (oss) from F	60 Nw nd Loss (d) for ss), Comi al Estate or srow arthe result form 4832	Papelive income s Schedule K-1 bine lines 35 and 30 Mortgage Invest (d Excess indusion f Schedules Q, inv (ere page E-Q	Enter the ment Contained for the total of to	eduction or lose n liohedude K-1 result here ar iduits (REMI) mable recore inst n Schedules Q, Ins can line 41 belo	- 35 - 36 - 37 CB)- Ro base - 10 - 39 - 40	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2
33 A B b 34s Totals b Totals 35 Add o 36 Add o 37 Total includ B 36 39 Comt 40 Net fi 41 Total 42 Rece	Pass mathe decision of har machine ferminal if rep columns (d) and (f) columns (d) and (f) columns (d) and (e) estate and trust de in the total on 1 income or Lo (e) Name bine columns (d) a Summary arm rental income income or (loss). Cor nciliation of farmin	sive Income as a allowed uesd) I of line 34a .) of line 34b . t income or (lo line 41 below oss From Resto destination in identification in identification in rd (oss) from Finder or (loss) from Finder income 25, 32, ng and fishing in	60 Nw nd Loss (d) for ss), Comi al Estate w norder at the result form 4832 37, 39, an come, Ent	Pasalve income s Schedule K-1 bine lines 35 and 30 Mortgage Invest (the page E-6 at here and include in 0 we page E-6 at here and include in 40. Enter the result her ter your gross farming	Enter the ment Con the total the total e 42 below e and on For	eduction or lose n liohedude K-1 result here ar iduits (REMI) mable recore inst n Schedules Q, Ins can line 41 belo	- 35 - 36 - 37 CB)- Ro base - 10 - 39 - 40	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2
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33 A B (c) P (c) A B 34a Totals b Totals 35 Add (c) 36 Add (c) 37 Total inclus 36 39 Comt 40 Net fi 41 Total 42 Recea and fi (Form box T	Pass mathe deduction of fau mathe deduction of fau mathematical forms (d) and (f) columns (d) and (f) columns (d) and (e) estate and trust de in the total on Income or Lo (e) Name bine columns (d) a Summary arm rental income income or Jose). Cor inclination of farmin fishing income rep 1 1065), box 14, 7, code N; and Sch	of line 34a . a slowed uest) of line 34b . t income or (loo line 41 below oss From Res \$0) Emplo identification in identification in red (e) only. Enter or (loss) from F mbine lines 25, 32, ng and fishing in orded B, So hedule K-1 (Form	e0 two e4 for ss), Comi ss), Comi ss	Pasalve income a Schedule K-1 bine lines 35 and 30 Mortgage Invest bine lines 35 and 30 Mortgage Invest bine lines 35 and 30 Mortgage Invest bine lines 35 and 30 the page E-9 at here and include in 5. Also, complete line d 40. Enter the result her ter your gross farming re 7; Schedule K-1 (Form 11205), re 14 (tee page E-0)	Enter the ment Con- tion at 1 the total of 42 below e and on For 42	eduction or lose n liohedude K-1 result here ar iduits (REMI) mable recore inst n Schedules Q, Ins can line 41 belo	- 35 - 36 - 37 CB)- Ro base - 10 - 39 - 40	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2
33 A B b b Cotals 35 Add o 35 Add o 35 Add o 35 Add o 36 Add o 37 Total includ B B 39 Comt 40 Net fi 41 Total 36 39 Comt 40 Net fi 41 Total 36 36 40 40 36 40 40 36 40 40 40 40 40 40 40 40 40 40 40 40 40	Pase mathe deduction or har much fermi all if reg columns (d) and (f) columns (d) and (e) estate and trust de in the total on Li income or Li (e) Name bine columns (d) an Summary arm rental income income or jloss). Cor nolliation of farmin fishing income rep 1 (1065), box 14, 7, code N; and Sci nolliation for read assignal (see page E	sive Income as a slowed uest) I of line 34b . t income or (lo line 41 below oss From Res (detication of identification of identification of identification of identification of identification of or (loss) from F mbine lines 25, 32, ng and fishing in orde B, Sc redule K-1 (Form estate professi E-1), enter the ne	ee two de for set ssi, Comi al Estate womber ar the result orm 4830 37, 39, an icome, Eri 4830, In hedule K 1041, In icomia, If y if income, If	Pasalve income a Schedule K-1 bine lines 35 and 30 Mortgage Investi (Schedules 0, Inc. (Schedules 0, Inc. (Schedules 0, Inc.) (Schedules 0, Inc.) (Schedules 0, Inc.) (Schedules 1, Inc.) (S	Enter the ment Con the total the total 42 below e and on For	eduction or lose n liohedude K-1 result here ar iduits (REMI) mable recore test on time 41 belo	- 35 - 36 - 37 CB)- Ro base - 10 - 39 - 40	and Los (6 Cher in Schedu (sidual F e) Incor	on number come tran de K-t Holder se tran	2



	1 1		Social security number of person with self-employment income >	hown on Form 1040)	self-employment income (as a	erson with set	iome of p
				6	Schedule SE	B-Long §	Section
		-	10	2	ployment Tax	Self-Empi	Part I
on line ployee	ugh 4b. Enter -0- or r is not church empl	hrough dor is r	mployee income, skip lines 1 th or or a member of a religious ord	yment tar e church emp performed as a minister	Income from services you	your only inco o to line 5a I See page SE	4c and go
	form 4361, but you	Form	cience practitioner and you filed hock here and continue with Par	rs order, or Christian Sol	inister, member of a religib	ou are a mini	A If yo
	1		nerships, Schedule K-1 (Form tional method (see page SE-4)	line 38, and farm partne	t or (loss) from Schedule F	farm profit o	1 Net
	2		Sched. 4 K-1 (Form 1065), box box 9 M noters and members line. See page SE-2 for other ral method (see page SE-4)	Schedule C-EZ, Ine 3, Sc kuls K-1 (Form 1065-B), ac ounts to report on this in ruse the nonfarm opticed	ss) from Schedule C, line 31 ter than farming) and Sched tern, see page 3E-1 for an oft. Note , Skip this line if you	profit or (loss code A (other eligious order ome to report	2 Net 14, a of re inco
-	3				1 and 2	nbine lines 1	3 Cor
-		4a 4b	wise, enter amount from line 3 of lines 15 and 17 here				
		40	eff-employment tax. Exception.	stop; you do not owe set	4a and 4b. It less than \$400	ncine lines 4a	e Con
			5a	R	rch employee income from church employee income	definition of d	for c
-	6	5b 6			a by 92.35% (.9235). If leas from self-employment, Ad	100 M 100 M 100 M 100 M	
00	7 90,000		ings subject to social security as for 2005	d self-employment earnin	The second se	kimum amour	7 Max
			m(n) pre, Bos	of boxes 3 and 7 on Form(Insation. If \$90,000 or more t	curity wages and tips (total ad retirement (Ler 1) compe- trough 10, and go to line 1	al social secu 2) and railroad 5 lines 8b thr	8a Totr W-2 skip
-	Colored Television	0c	e 8) 0b		s subject to social security and Sb.	eported tipe i d lines Ba and	
-	9	9	line 10 and go to line 11 . F	, enter -0- here and on li	c from line 7. If zero or les		
-	10 C	10			nalier of line 6 or line 9 by by 2.9% (.029)		
		12	orm 1040. line 58		ent tax. Add lines 10 and		
i i			by ,	ent tax. Multiply line 12 b	one-halt of self-employm the result here and on Fo	duction for o	13 Ded
			sE-3)	t Earnings (see page 3	l Methods To Figure Ne	Optional	Part II
			oss farm income' was not more		our net farm profits? were i	400 or (b) you	than \$2,4
00	14 1,600	14			me for optional methods		
	15	15	ees than zero) or \$1,600. Also	sea farm income (not sea	fler of two-thirds (%) of gr nount on line 4b above ,	of the smalle ude this amo	15 Ente incl.
			r net nonfarm profits"were less ef and (b) you had net earnings	method only if (a) your r r gross nonfarm income!	Method. You may use this	Optional M 733 and also	Nonfarm than \$1,7
	-				se this method no more th		
T		16	t less than zero) or the amount	ss nonfarm income*(not k	ler of two-thirds (in) of gro	er the smaller	17 Ente
nd			Sch. C-EZ, line 3; Sch. K-1 (Form 10		and Sch. K-1 (Form 1065).	h. F. line 11. ar	
id Sah.	box 14, code C; and	65), box	ch. C-EZ, line 1: Sch. K-1 (Form 106		and Sch. K-1 (Form 1065).	h. F. line 35, ar	

	efore you begin:	1	See the instruction your tax. If you do not have you checked the b	to file School	b D and you see		-	
L.	Enter the amount from	For	m 1040, line 43		-07-	1.	0,	
2,	Enter the amount from	For	m 1040, line 9b	allerine \$			N	
	No. Enter the amo	ller ut de unt de	of fine 15 or 10 of o not enter less than 2000 Form 1040, lig	13 J 🔻	2	3,0,		
4.	Add lines 2 and 3				-			
	If you are claiming an 4952, enter the uncom Otherwise, enter -0-	t fro	m line 4g of that fo	rn.	S			
б.	Subtract line 5 from li	ne 4	If zent in Jess, entit	er -0		. 6.		
7.	Subtract line 6 from li	ne t.	If you are fess, entit	er -1				
н.	Enter the smaller of:		\sim	~~~				
	\$39,800 if head o		arried filing separating jointly or anality usehold.	ying widow(er),	1	. 8		
9.	Is the amount on line							
	Yes. Skip lines 9 th No. Enter the amo	404.1	president			. 9		
	Subtract line 9 from li							
	Multiply line 10 by 5				********	***********	1L	
2.	Are the amounts on the Yes. Skip Jane 12 No. Peter the spin	throu	rgh 15; go to line 14	б,		12.		
3.	Enter the upport from							I
4.	Subtract line 15 from	line	12			- 14.		
ś.,	Multiply line 14 by 15	is (,	15)	******			15.	
6.	Figure the tax on the a whichever applies						16.	
	Add lines 11, 15, and						17.	
	Figure the tax on the a whichever applies	ini i			**********	***********		
9,	Tax on all taxable in Form 1040, line 44	come	. Enter the smaller	of line 17 or li	ne 18. Also inclu	de this amount	on 19,	

		21
Simplified Method Worksheet—L	ines 16a and 16b	Keep for Your Records
	he beneficiary of a deceased employee (
	1996, include any doub seneral 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 annult	s payments received in 2005 on
Form 1040, line 16a.	Co all'	AU
I. Enter the total pension or annuity paying	unit rescined in 2005. Also, other this a	mount on Form (1940).
	7-00-00	L
2. Enter your cost in the plan at the genuit		AL Y
 Enter the appropriate number from Tab date was after 1997 and the processis 		0
beneficiary, enter the appropriate numb		
4. Divide line 2 by the number on line 3 .		. 4.
5. Multiply line 4 Insuffermember of month		110 40
	before 1987, skip lines 6 and 7 and ent	er
this amount on line 8. Otherwise, gento	line 6	5.
6. Enter the ompunt, if any, recovered fix		
7. Sabtract line @ from line 2.		
8. Enter the smaller of line 5 to line 7		
9. Taxable amount, Subtract hoe 8 from	line 1. Hoter the result, but not less than	zero. Also, enter this
line instead of the become from Form 1	r Form 1099-R shows a larger amount, i 099-R	ave use annount on uns
	Table 1 for Line 3 Above	
101		to stration date was
IF the age at annuity sharting	before November 19, 1996,	starting date was— after November 18, 1996.
date (see above) was	enter on line 3	enter on line 3
55 or under	300	360
36-60	260	310
61-6.5	240	260
66-70	170	210
71 or offler	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
131–140 141 or older		210

Form 1040 --- Lines 20a and 20b

De	efore you begin:	 Complete Form 1040, lines 21 and 23 through 33 Figure any write-in adjustment, to be entered on instructions for line 36 on pare 31). If you are married filling separately and you you or enter "D" to the right of the word "benefits" on Be sure you have pead the Exception on pare 24 instead of a particular to find out it ary of your 	the dotted line next t funert from your spa- ime 20a. To see if you current	o line 36 (see the use for all of 2005,
		0 0	03	
	Forms RRR,1000	n from box 5 of all your Forms SSA-1099 and		- CV
2.	Enter one-half of line	0		2.
3,	Enter the total of the through 19, and 21	amound from Form 1044, lines 7, 8a, 9a, 10 mr duab 1	4, 15b, 16b, 17	3.
4.	Enter the amount, if	ing, from Ferm 1040, line 85		4.
5.	Add lines 2, 5, real 4	~~~~~		5.
6.	Einter thanaptal of the	amounts finand Form 1040, lines 25 through 32, plus an	v write-in	
	adjustmentayou ente	red outlin. Jonn't lise next to the in-	**********	6.
7.	the second s	6 less thauthe amount on line 300 of your social security benefits are taxable.		
	Ves. Subtract line	6 from line 5		7.
8.	If you are:	sintly, Aler Solo		
	· Single, head of I	nusehold, one tying widow(er), or married filing on lined uppert from your spouse for all of 2005,		8.
	 Married filing as in 2000 step lin 	preacely and you lived with your spouse at any time as 1 through 15, multiply line 7 by 85% (.85) and on line 16. Then go to line 17		6.51 /
9,		8 less than the amount on line 7?		
	separ line 7	of your social security benefits are taxable. You do no nts on line 20a or 20b of Form 1040, But if you see m ately and you lived apart from your spouse for all of 2 50b. Be sure you entered "D" to the right of the word "1	arried filing 005, enter -0- on benefits" on line 20a.	
		* from line 7		9,
10.		vied filing jointly; \$9,000 if single, head of household, I filing separately and you lived apart from your spous		10,
		line 9. If zero ce less, enter -0		
12.		line 9 or line 10		
13,		12		
14.	Enter the smaller of	line 2 or line 13		14.
		5% (.85). If line 11 is zero, enter -0		
		······································		
	Taxable social secur Enter the amount	ity benefits. Enter the smaller of line 16 or line 17 from line 1 above on Form 1040, line 20s.		
	· Enter the amount	from line 18 above on Form 1940, line 20b.		
	If any of your bes year, you may be	selfts are taxable for 2005 and they include a himp-sun able to reduce the taxable amount. See Pub. 915 for de	a benefit payment tha stails.	t was for an earlier

	ther of the Deepary			Attach to Form 1		35		Attachment Sequence No.	21
-	ele) shewn on Ports 1540			► See separate instr	coons	+	-	Your social security number	
_				- for	-	4		-	
				the following terms. I	ALC: N		age	of the instructions.	
-	ependent Care I			Gualifying Pr	1		4	Qualified Expe	nse
Pa				ottom of page 2.)	ou m	ust complete t	3	u.	
1	(a) Care provider's name	52 C 2 C 2	Anna D	(b) Address		An March	eu nue or ENA	Eer (d) Amount poid Gase instructional	
_	040	-	The second			0		(PRECISCOUR)	-
_		- 17	2	A	4.6	20		_	
		1	U	6.9.7	10-1				
_	F (1)	()			1				_
			ou receive	No No		 Complete only 	Part	li below.	
	< <u>_</u>	Bengeu	t care benefits?	Yes	-	 Complete Part 	III on	the back next.	
			and the second sec	ou muy alve employment	taxes	See the instruct	ions fo	r Form 1040, line 62.	
Pa	Credit for			are Expenses . If you have more than		a self finan a star too		the Tests officer	
*	mormation about		dang person's name	and the second se		Qualifying person's so		ini Qualified expenses y	-
	Fast	10	C	diat		security number	200	incurred and paid in 2006 for person lated in column (10.4
	-		10	e		F F	_		
-		-	10						
_		-					_		
3				not enter more than \$3					
	person or \$6,000 filme 32	OCT OF CALL	more persons. If	you completed Part III,	enter t	he amount from	3		
4		d incom	e. See instructions				4		
5				erned income (if your			<u></u>		
	and the second se			thers, enter the amount	from	line4	5		
7	Enter the smalles Enter the amount				* *				
8				selow that applies to the	amo	unt on line 7			
	If line 7 is:		-	If line 7 is:					
	Over over	t not	Docimal amount to	Over over	ot	Decimal amount is			
	\$0-15	000	.25	\$29.000-31.00	þ	.27			
	15,000-17,		.34	31,000-33,00		26			
	17,000-10/		.33	33.000-35.00 35.000-37.00		25	8	×.	-
	21.000-23		.31	37.000-39.00		23			
	23,000-25/		.30	39.000-41.00		22			
	25,000-27/		.29	41,000-43,00		.21			
	27,000-29/	000	.26	43.000-No lin	at .	.20			
9				e 8. If you paid 2004 e					
-				* * * * * * * * *			9	-	-
10			the literate structures a	minus any amount on F enses. Enter the small		a contract of the second second	10		-
11	here and on Form					1 1 1 1 1 1	11		
"						Cat. No. 11		Fam 2441	and in street
_	Paperwork Reduc	tion Act	Notice, see parts						

	241 2009 Dependent Care Benefits		Page 2
	Enter the total amount of dependent care benefits you received in 2005. Amounts you	1 N	1
	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	44	
	Enter the total amount of qualified expenses incurred		
-	in 2005 for the care of the qualifying person(s)		
17	Enter your earned income. See instructions		
	Enter the amount shown below that apples	1	
10	to you.		
	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line bit		
	If maried fling separately, see the instructions for the amount to enter All others, enter the amount from the 17.	1	
	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 partnership. If you did not receive any such amounts, enter -0-	20	
21	Subtract line 20 mm line 14		
22	spouse's sumed recome on the fur	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount	23	
	on the appropriate line(s) of your return (see the instructions)	10000	
24 25	Enter the smaller of line 19 or 22	tion and the second	
20	Excluded benefits, Bubract line 25 from line 24. If zero or less, enter -0	26	
27	Taxable benefits, Subtract line 26 from line 24, if zero or less, enter -0- Also, include		
	this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27	-
	To claim the child and dependent care credit, complete lines 28-32 below.		
28	Enter \$3.000 (\$6.000 if two or more qualifying persons)	26	
29	Add lines 23 and 26	29	
	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	12	
200	form and complete lines 4-11	32	
	Printed on recycled paper		Form 2441 (2005

Form	2441		Attach to Form			2005
	triad of the Treating of Reserve between (PR)		► See separate instr	uctions.		Attachment Sequence No. 21
Name	ejej shown on Porrs 1940		×			Your social security number
Bet	fore you begin: You nee	ed to understand t	he following terms.	See Definitio	ns on page 1	of the instructions.
• D	ependent Care Benefi	ts	Qualifying P	erson(s)		Qualified Expense
Pa		nizations Who Pr	ovided the Care-	ou must con	nplete this pa	d.
1	(a) Care provider's name	1	Bi Address	2	Any blood have man	Eer (d) Amount poid Gee instructional
_	riaria.	Closes and	pt. no., city, white, and Z.P	0	Contra End	(see manufacture)
_		\cap	0	100	r	
_	0	S	077	2. 1. 4		
	18	Louis States	No -	- Com	plete only Part I	I below.
		you receive nt care benefits?	Yes	+ Com	plete Part III on	the back next.
Citt	tion. If the care was provid	led in your hame, you	may new employment	t taxes. See th	e instructions fo	r Form 1040, line 62.
	Credit for Child	and the second se	The second se			
2	Information about your c	walifying person(s),	If you have more that			the instructions.
_	Fait	0	LAN		persor/a social number	incurred and paid in 2006 for the person listed in column (s)
	3	. 0.		-		
		NO				
-		\cap				
3	Add the amounts in colu person or \$6,000 for two				int from	
4	Enter your carned incor	ne. See instructions		* * * * *		
5	If married filing jointly, er	ter your spouse's e				
	or was disabled, see the Enter the smallest of in			t from line 4	5	
7	Enter the amount from F		11111	****		
8	Enter on line 8 the decin	sal amount shown be		e amount on li	ne 7	
	If line 7 is: But not	Decimal	If line 7 is: But (not Decim	a	
	Over over	amount is	Over over			
	\$0-15,000 15,000-17,000	25	\$29,000-31,00 31,000-33,00			
	17,000-10,000	.33	33.000-35.00	2	proppent.	×.
	19,000-21,000	32	35,000-37,00	5 (T)		
	21,000-23,000	.31	37,000-39,00			
	23,000-25,000 25,000-27,000	.30	39.000-41.00 41.000-43.00			
	27,000-29,000	.28	43.000-No lin			
9	Multiply line 6 by the de	cimal amount on line	8. If you paid 2004	expenses in 20	05, 500	
10	the instructions Enter the amount from F					
100	Credit for child and de	pendent care expe			line 10	
11	here and on Form 1040,		and and a standards	A	11	Form 2441 (200
11	Paperwork Reduction A	of Modica, and more	d of the tradework are		Cat. No. 11862M	

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)
	•		

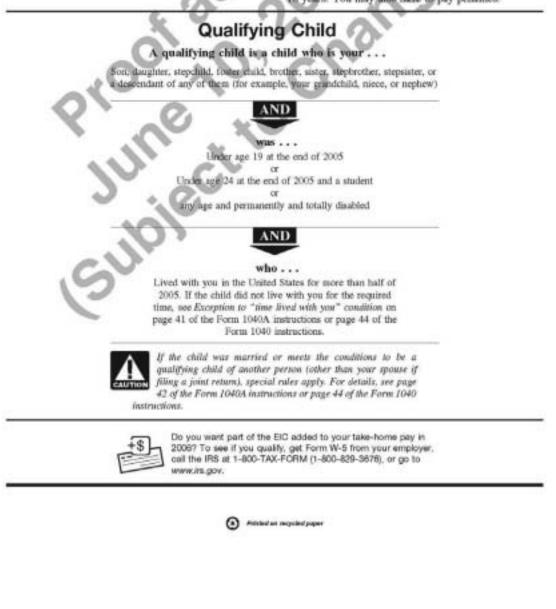
_	orm 1040A or 1040)	ying Child Information	tion 1040	A	2005
	anteriary of the Transiery real Revenue Service	Complete and attent to only if your h	Form 1040A or 1040 E		Attachment Requence No. 43
Ner	mejaj akovn os return	0	10	Your so	cial accustly number
B		structions for Form 1040/ ake sure that (a) you can			
	 If you take the EIC even to 10 years. See back of 		gible, you may not be	allowed to take the	e credit for up
	It will take us longet to p	B 270L 2P10	I issue your refund if y	ou do not fill in all	lines that apply
Ċ.	for each qualifying child. Be sure the child's name social security card. Oth EIC. If the name or SSN Administration at 1-800-	erwise, at the time we on the child's social s	process your ratorn, y	ve may reduce or o	fisallow your
a	ualifying Child Informatio		Child 1	Child	12
1	Child's name If you have more than two qualifying childs only have to list two to get the state many en-		Last name	Field Name Li	NT PARK
2	Child's SSN The child must have on SSN as defined on of the Form 1640A institutions or page 44 Form 1040 instructions unless the child with died in 2005. If your child was born and do and did not have an SSN, enter "Tyof" on, and attach a copy of the child's born certific	of the born and of in 2005 her fac			
3	Child's year of birth	Your If born after and 4b; go	er 1986, skip lines 4a to line 5.	Vear If born after 1980 and 4b; go to line	
4	If the child was born before 19 Was the child under age 24 at th of 2005 and a student?		No. Continue	Go to line 5.	No. Centinue
b	Was the child permanently and t disabled during any part of 2005		No. The child is not a qualifying child.	Yes. Continue	No. 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 you in the United States during				
	 If the child lived with you for more than 2005 but less than 7 months, enter "7." 	half of			
1	 If the child was been or died in 2005 and horse was the child's home for the entire or she was alive during 2005, enter '12." 	The same makes	r more than 12 months.	Do not enter more	than 12 months
1	You may also be able to take (b) is a U.S. citizen or resident Form 1060.				

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 earried croater from Step 5 ungage 47. Lock up the amount on line 1 above in the EIC Table on pages 33-37 torthal the credit. Be stage you use the correct column for your filling chain and the number of children you have. Effer the endit take. If line 2 is zero, The cannot take the credit.
81	Put "No" on the defined line next to line dot. A. Enser the uncent from Form 1040, the col. A. An the smooth on times 3 and 4 the same? A. Yes. 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
Port 3 Your Earned Income Credit	 This is your earned income credit. Beter this answer on Form 1040, line 666. If you have a qualifying child, complete and antich Schedule EIC.
	If your EIC for a year after 1996 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*.	38
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. Contract June 2a and 2b. Kentoe 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 6. Enter your total earned income from Part 4, line 49 on page 50. 7. Look up the amount on File 6 above in the EIC Tal to find the credit: Be and you use the context colum status and the number of children you have. Eater 1	ale on pages 52-57
<i>Q⁴</i>	If line 7 is zero, Trop You cannot take the credit. But "No" on the dotted line next to line 66a. Freer the amount from Parm 1040, line 10 Are the amount from Parm 1040, line 10 Are the amount from Parm 1040, line 10 Yes, Ship line 10; easer the amount from line 7 No. Clo to line 10.	
Part 6 Filers Who Asswered "No" on Line 9	 14. Divot have: No qualifying children, is the amount on line 8 is (\$8,559 if manues filing jointly)? 15 or more qualifying children, is the amount on 1 (\$16,600 if married filing jointly)? 19 Yes. Leave line 10 blank; order the amount from No. Look up the amount on line 8 in the EIC pages 52–57 to find the credit. Be sure you colours for your filing status and the maning you have. Enter the credit here. Look at the amount on lines 10 and 7. Then, criter the smaller amount on line 11 	line 8 less than \$14,400 in line 7 on line 11. Table on is use the cornect ber of children 19
Part 7 Your Earned Income Credit	 This is your earned income credit. Reminder— ✓ If you have a qualifying child, complete and attach 	Schedule EIC
	BU your BC for a year after 1998 was page 48 to find out if you must file if 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 earried croater from Step 5 ungage 47. Lock up the amount on line 1 above in the EIC Table on pages 33-37 torthal the credit. Be stage you use the correct column for your filling chain and the number of children you have. Effer the endit take. If line 2 is zero, The cannot take the credit.
61	Put "No" on the defined line next to line dot. A. Enser the uncent from Form 1040, the col. A. An the smooth on times 3 and 4 the same? A. Yes. 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 • No qualifying children, is the amount on line 3 less than \$6,550 (\$8,550 (fmarried filing jointly)? • Lor 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 paper \$25-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the coeffit here. Look at the amount 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 attach Schedule EIC.
	If your EIC for a year after 1996 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*.	38
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. Contract June 2a and 2b. Kentoe 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 m 1 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.

In the cardity Be save you use the concerce calarm for your filing same and the number of children you have. Effect the cardit here: I If the "1 is zero," The cannot there the cardit here: I If the "1 is zero," The cannot there the cardit here: I If the "1 is zero," The cannot there the cardit here: I If the "1 is zero," The cannot there the cardit here: I If the "1 is zero," The cannot there the cardit here: I If the "1 is zero," The cannot there the cardit here: I If the same of the dotted here next to the dots. I If the same of the dotted here next to the dots. I If the same of the dotted here next to the dots. I If the same of the dotted here next to the dotted here. I If the same of the dotted here next to the dotted here. I If the same of the dotted here next to the dotted here. I If the same of the dotted here. I If the same of the dotted here next to the same of the the dotted here. I If the same of the dotted here. I I If the same of the dotted here. I I If the same of the dotted here. I I If the more of the dotted here. If the more of the dotted h	Part 6 Filers Who Asswered "No" on	status and the number of children you have. Fater the credit here If line 7 is zero, reference on the dotted line next to have 66a. Future the amount from form 1040, inc. st Future the amount from form 1040, inc. st Future the amount from form 1040, inc. st Future the amount form form 1040, inc. st Future the amount form form 1040, inc. st Future the amount form form form 1040, inc. st Future the amount form form form 1040, inc. st Future the amount form form form 1040, inc. st Future the amount form form form 1040, inc. st Future the amount form form form form form form form form
No. Go to line 10. Port 6: Filers Who Assewered Words on Line 9 No. To to up diffying children, is the amount on line 8 less than 56,550 (38,550 III marked filing jointly)? No. Core qualifying children, is the amount on line 8 less than 514,400 (38,550 III marked filing jointly)? No. Core qualifying children, is the amount on line 8 less than 514,400 (38,550 III marked filing jointly)? No. Look on the 10 blank, enter the amount on line 8 less than 514,400 (38,550 IIII marked filing jointly)? No. Look on the mount on line 8 in the EIC Table on pages 52-57 for find the predit here. Look at the amount on line 10 and 7. Then, enter the smaller atmount on line 10 and 7. Then, enter the smaller atmount on line 11. Port 7 Your Earned Income Credit No the ne squalifying child, complete and atmach Schedder EIC Your Earned Income Credit. Reminder- It you have a qualifying child, complete and atmach Schedder EIC Your Earned Income Credit. No the activity of the ange of the status of East EIC III (100, Line 66. The page 46 to find out if you must the Found 8602 for disalowed, see gape 46 to find out if you must the Found 8602 for tablewood, see gape 46 to find out if you must the Found 8602 for tablewood, see gape 46 to find out if you must the Found 8602 for tablewood, see gape 46 to find out if you must the Found 8602 for tablewood, see gape 46 to find out if you must the Found 8602 for tablewood, see gape 46 to find out if you must the Found 8602 for tablewood, see gape 46 to find out if y	Filers Who Answered "No" on	 Nex. Go to line 10. No qualifying children, is the amount on line 8 less than \$6,550 (38,559) if manied filing jointly)? I on more qualifying children, is the amount on line 8 less than \$14,400 (\$16,400 if manied filing jointly)? Yes, Leave line 10 blank; enter the amount from line 7 on line 11.
Losk at the amounts on lines 10 and 7. Then, enter the smaller smoont on line 11. Part 7 Your Earned Income Credit II. This is your earned income credit. II. This is your earned income in the same credit in the same credit in the provement of the provement in the same credit in the credit for	A 10407-00	
If you have a qualifying child, complete and attach Schedule EIC		Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11. 1. This is your earned income credit.
	Income Credit	If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for

Child Tax Credit W	orksheet—Line 52 Keep for Your Records	¥
of 2005 and :	fying child for the child and modil, the child must be under age 17 at the child meet the other recommenceus listed on page 41. is worksheet if you answered "Yest" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.	
1.	Number of qualifying children:× \$1,000 1	
94		
3	Line 50 + Enter the total.	
S	to reduce. However, you may be able to take the additional child tax credit. See the TIP below. Ino. Subtract line 3 from line 2.	
5	is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TBP below. No. Enter the amount from line 1. This is your child tax credit. S Four this amount Four 1010, line 5	
	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. 	

	2		
Child Tax Credit Work	sheet—Line 52	Keep	for Your Records
of 2005 and meet	child for the child six evolu, the child the other requirements listed on page 4	3	5
• Do not est this w	orksheet if you answered "Yed" to ques	ion 1, 2, or 3 on page 41. Instead,	use Pub. 972.
	noter of qualifying children	× \$1.000	1
2. 6	ner the amount from Form 1040, line 4	1	
2 2 4	M the amounts from Form 1040		_
- u			
	te 48 +		
0.0.7	ne 50 ·		-
Ju	ne 51 Enter	the total.	
4. 1	e the encourts on lines 2 and 3 the same	17	
	Yes, (109) You cannot take this could because the		
CN.	to reduce. However, you may be able to additional child tax credit. See the Ti	take the P below:	й.
	No. Subtract line 3 from line 2.		4
5 5	the amount on line 1 more than the am	sent on line 47	
	Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TBP below.	This is your child tax crudit.	5
	No. Enter the amount from line 1.		Enter this amount on Perm 1040, line 52
			A
	TIP Tou may be able to take th on Form 1040, line 68, if yo line 5 above.	e additional child tax credit au answered "Yes" on line 4 or	1040
	 First, complete your For 		
	 Then, use Form 8812 to credit. 	figure any additional child tax	

	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 animeta ma m ba		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	end , L < 1			
	Next. Do you	hate these or shore goal	itying children				
		ne it is remaining; 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	1940 Elen:	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				
	And a starter	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					
1211	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	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.
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2	Tentative Hope credit. Add learning credit for another						e Hetim			
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-	Caution: You cannot take the	a) Student's I	fame (as shown your tax return) Last ram			1010	ident's soci er (as show of your tax	n on page	(c) Qua expense instruct	s (see
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	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)
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	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
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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.

1040-V	inent of the Tennery & Do not stands or attack this searcher to your assessment or return						
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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....

- The History of Taxes
- How to prepare the basic tax return

Instructions on how to prepare a tax return are also available in Spanish @ www.irs.gov/app/understandingTaxes/jsp/tools_using_hows.jsp.



E-learning for Volunteer Return Preparation

This VITA/TCE course is available on-line @

www.irs.gov

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

The benefits.....

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

Share your opinion.....

Check-out the course and send your comments to partner@irs.gov