



Supplemental Training Guide

This text is intended for use in conjunction with TaxWise,
the e-file software produced by Universal Tax Systems, Inc.



IRS

Department of the Treasury
Internal Revenue Service
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The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.



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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.

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INTRODUCTION

INTRODUCTION

The C-VITA Training Guide is designed to offer a condensed version of the traditional Volunteer Income Tax Assistance (VITA) training to corporate and large employer partners. These corporate partners may be private businesses or corporations, financial institutions, faith-based organizations, or non-profit entities. The material incorporates basic tax law geared specifically to an Earned Income Tax Credit (EITC) audience with TaxWise *e-file* software.

C-VITA was developed as an alternative training tool for those partners who have employees or volunteers with some tax knowledge background and better than average computer skills. It can be tailored to fit the needs of the partner and the targeted customers to be served.

Certified C-VITA volunteers can and should provide tax assistance only to those taxpayers who have income and related tax issues covered in their tailored training and for which they were certified. C-VITA volunteers must be encouraged to refer issues not covered in this eight-hour training module to other VITA sites (as directed by the local IRS SPEC office) or to paid tax professionals.

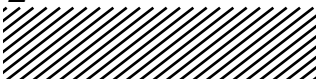
C-VITA is not meant to be a refresher course for traditional VITA training. An integrated training approach has been developed to meet the needs of these partners. Partners who require training beyond the scope of C-VITA should be offered tailored traditional VITA training. Refer to Publication 1155, Volunteer Assistor's Guide (Instructor Guide) for information on customizing VITA training or the new integrated training approach.

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CERTIFICATION

The certification process is as much a validation of computer skills as tax law. There are some issues in tax law that the software cannot determine. Primarily those are issues of dependency, filing status, and EITC qualifying child. Since the C-VITA course is by design a condensed course in tax law, the certification process is also condensed. In order to be certified as a C-VITA volunteer, you

must correctly answer two of three short answer questions in each of three categories: filing status, dependency, EITC. In addition, you must accurately complete one of two certification problems. These problems are designed to test both tax law knowledge and tax preparation software skills.




PROBLEM 1 – BASIC TAX ISSUES

Use the following information to complete a tax return for Karen Anderson:

Name: Karen Anderson
 Address: 606 Campbell Rd.
 Your City, State, Zip Code
 Filing Status: Single
 Date of Birth: August 17, 1966
 Telephone: 404-555-7711
 Occupation: Clerk

She does not want to contribute to the Presidential Election Campaign.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS Web Site at www.irs.gov .		
b Employer identification number xx-xxxxxxx			1 Wages, tips, other compensation \$16,298.00	2 Federal income tax withheld \$1,820.00		
c Employer's name, address, and ZIP code Baker Supply Company 10220 West 2nd Street Your City, State Zip Code			3 Social security wages \$16,298.00	4 Social security tax withheld \$1,010.00		
			5 Medicare wages and tips \$16,298.00	6 Medicare tax withheld \$236.00		
			7 Social security tips	8 Allocated tips		
d Employee's social security number xxx-xx-xxxx			9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Karen Anderson 606 Campbell Your City, State Zip Code			11 Nonqualified plans		12a See instructions for box 12	
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number xx-xxxxxxx	16 State wages, tips, etc. \$16,298.00	17 State income tax \$757.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2003 Department of the Treasury—Internal Revenue Service

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

1. Martha is single and paid more than half the cost of keeping up her home. Her grandmother lived with her all year. Martha claims her grandmother as a dependent. What is Martha's filing status?

2. Nicholas and Christine separated in June 2003. After separation, Christine continued to maintain a home for their 3-year-old son. Christine does not want to file a joint return. What other filing status or statuses can she use? Which one would be the most advantageous?

3. Lisa tells you that she is divorced and that her 21-year old son lived with her all year. She paid for their rent and food and provided over half of her son's total support. She cannot claim her son as a dependent because he earned \$5,975 and is not a full time student. Her son used his earnings to pay for his car, clothing, and entertainment. Can Lisa file as head of household? Why or why not?

4. Rodney has lived apart from his wife for several years; he is still legally married to her. Their children have lived with his wife the entire time but Rodney pays over half the children's support. What filing status can Rodney use?

5. Tony is 16 years old and a full-time student. He earned \$2,800 during the summer. He can be claimed as a dependent on his parent's return. Can he claim his own exemption?


6. Roy is 25 and lives with his parents. He earned \$15,000 during 2003. His parents cannot claim him as a dependent on their tax return. Can he claim his own exemption?

PROBLEM 2 – EITC AND ADDITIONAL FORMS W-2


Use the following information to complete a tax return for Justine Jackson:

Justine has a 3 year old daughter, Elizabeth, who lived with her for the entire year. She provided for her total support and paid all the costs of keeping up a home for herself and her daughter. Elizabeth was born on July 4, 2000, and Justine was born on May 10, 1978. She lives at 8594 W. Grambling and is a telephone contact representative.



a Control number 3456789		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .								
b Employer identification number XX-XXXXXXX			1 Wages, tips, other compensation \$17,345.00		2 Federal income tax withheld \$975.00									
c Employer's name, address, and ZIP code Highland Hardware 1521 Highland Avenue Your City, State Zip Code			3 Social security wages \$18,345.00		4 Social security tax withheld \$1,137.00									
			5 Medicare wages and tips \$18,345.00		6 Medicare tax withheld \$266.00									
			7 Social security tips		8 Allocated tips									
d Employee's social security number XXX-XX-XXXX			9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Justine Jackson 3903 North 52nd Terrace Your City, State Zip Code			11 Nonqualified plans		12a See instructions for box 12 D 1000									
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other		12c									
					12d									
f Employee's address and ZIP code			15 State Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. \$17,345.00		17 State income tax \$213.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2003** Department of the Treasury—Internal Revenue Service
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a Control number 123456		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .								
b Employer identification number XX-XXXXXXX			1 Wages, tips, other compensation \$3,821.00		2 Federal income tax withheld \$176.00									
c Employer's name, address, and ZIP code Ana's Clothes Closet 546 Avenue Your City, State Zip Code			3 Social security wages \$3,821.00		4 Social security tax withheld \$237.00									
			5 Medicare wages and tips \$3,821.00		6 Medicare tax withheld \$55.00									
			7 Social security tips		8 Allocated tips									
d Employee's social security number XXX-XX-XXXX			9 Advance EIC payment		10 Dependent care benefits									
e Employee's first name and initial Last name Justine Jackson 1222 South Bradford Street Your City, State Zip Code			11 Nonqualified plans		12a See instructions for box 12									
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other		12c									
					12d									
f Employee's address and ZIP code			15 State Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. \$3,821.00		17 State income tax \$25.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2003** Department of the Treasury—Internal Revenue Service
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7. Sarah's 9-year-old nephew, Tommy, lived with her all year. Tommy is a U.S. citizen and had no income of his own. Sarah provided for all of her nephew's support. Can Sarah claim Tommy as a dependent?
8. Gerald's mother received \$2,600 in social security payments and \$900 in interest. Gerald paid \$2,100 for her food and \$800 for her medical bills. His mother paid \$2,350 for lodging, \$400 for recreation, \$250 for clothes, \$100 for transportation, \$300 for life insurance premiums, and \$100 for a television.
- What is the total support for Gerald's mother? _____
 - How much did Gerald contribute toward his mother's support? _____
 - How much did Gerald's mother contribute toward her support? _____
 - Can Gerald claim a dependency exemption for his mother? _____

9. Cindy and Brian have a 7-year-old son who lived with them for the entire year. Is their son a qualifying child for EITC?

10. Christina's 9-year-old niece, Nancy, moved in with Christina in June. Christina cared for Nancy like she would her own child. Is Nancy a qualifying child for EITC?

11. Tom and Mary have a 21-year-old daughter who attends college full time. Their daughter lives on campus and only comes home during the summer months. Is their daughter a qualifying child for EITC?

12. Joe has three children, all under the age of 19, and they all live with his mother, Charlotte. They have lived together for two years. Joe wants to file as single and claim one child for EITC and let his mother claim the other two children for EITC. Can he do this and if so, why?

PROBLEM 3 — EITC AND CHILD CARE CREDIT

Use the following information to complete a tax return for Mary Hastings:


Mary Hastings is divorced and pays more than half the cost of keeping up her home for herself and her dependent son, Ben.

Mary and Ben live at 693 Wilson St., Your City, State, Zip Code. She wants to contribute to the Presidential Election Campaign.

Mary's date of birth is September 8, 1975. She is a shift supervisor and her daytime telephone number is 404-555-2896.

Ben's date of birth is February 1, 1998.

Mary paid \$3,000 to the Fairmont Child Care Center, 200 W. Pembroke St., Your City, State, Zip Code to care for Ben while she worked.

a Control number 56789012		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .			
b Employer identification number xx-xxxxxxx				1 Wages, tips, other compensation \$24,592.00	2 Federal income tax withheld \$1,456.00				
c Employer's name, address, and ZIP code Stonehill MFG 11231 Stonehill Ind. Park Your City, State Zip Code				3 Social security wages \$25,092.00	4 Social security tax withheld \$1,556.00				
				5 Medicare wages and tips \$25,092.00	6 Medicare tax withheld \$364.00				
				7 Social security tips	8 Allocated tips				
d Employee's social security number xxx-xx-xxxx				9 Advance EIC payment		10 Dependent care benefits \$1,000.00			
e Employee's first name and initial Last name Mary Hastings 693 Wilson St. Your City, State Zip Code				11 Nonqualified plans		12a See instructions for box 12 D 500.00			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State	Employer's state ID number xx-xxxxxxx	16 State wages, tips, etc. \$24,592.00	17 State income tax \$975.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement **2003** Department of the Treasury—Internal Revenue Service
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13. Amanda is divorced and her 8-year old daughter, Carrie, lives with her. In order to work, Amanda pays child care expenses for Carrie. Amanda can claim Carrie as a dependent on her tax return. Is Amanda eligible for the Credit for Child and Dependent Care Expenses?

14. Jim paid someone to care for his wife, Janet. Janet is physically unable to care for herself. Jim also paid daycare for his 14-year old daughter, Jill. Can Jim claim the Credit for Child and Dependent Care Expenses? If so, can he claim the expenses for both Janet and Jill?

15. Ronald is totally disabled and not able to care for himself. His parents cannot claim him as a dependent because he earned more than \$3,050 during the year. Is Ronald a qualifying person for the Credit for Child and Dependent Care Expenses?

PROBLEM 4 – EITC

Use the following information to complete a tax return for David and Katie Drake:

Dave and Katie Drake are married and live at 1681 Baylor Dr., Your City, State, Zip Code.


Dave's date of birth is July 16, 1950.
Katie's date of birth is October 8, 1951.

Dave and Katie have three children who lived with them the entire year:

<u>Name</u>	<u>Date of Birth</u>	<u>Relationship</u>
Bret Drake	February 1, 1984	son
Brittany Drake	March 4, 1985	daughter
Bunnie Drake	April 3, 1986	daughter

Dave is a shop foreman and Katie is a tutor. Their daytime and evening telephone number is (602) 555-1013.

Neither Dave nor Katie want to contribute to the Presidential Election Campaign.

a Control number 123456		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .		
b Employer identification number XX-XXXXXXX				1 Wages, tips, other compensation \$21,895.00	2 Federal income tax withheld \$1,113.00			
c Employer's name, address, and ZIP code Hamilton Textiles 356 North 10th Street Your City, State Zip Code				3 Social security wages \$21,895.00	4 Social security tax withheld \$1,357.00			
				5 Medicare wages and tips \$21,895.00	6 Medicare tax withheld \$317.00			
				7 Social security tips	8 Allocated tips			
d Employee's social security number XXX-XX-XXXX				9 Advance EIC payment \$750.00	10 Dependent care benefits			
e Employee's first name and initial Last name David Drake 1681 Baylor Dr. Your City, State Zip Code				11 Nonqualified plans		12a See instructions for box 12		
				13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
				14 Other		12c		
						12d		
f Employee's address and ZIP code								
15 State	Employer's state ID number XX-XXXXXXX	16 State wages, tips, etc. \$21,895.00	17 State income tax \$980.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		


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

2003

Department of the Treasury—Internal Revenue Service

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a Control number 876543		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .	
b Employer identification number XX-XXXXXXX				1 Wages, tips, other compensation \$6,975.00		2 Federal income tax withheld \$545.00	
c Employer's name, address, and ZIP code Stanford Tutors 10923 Lafayette Your City, State Zip Code				3 Social security wages \$6,975.00		4 Social security tax withheld \$432.00	
				5 Medicare wages and tips \$6,975.00		6 Medicare tax withheld \$101.00	
				7 Social security tips		8 Allocated tips	
d Employee's social security number XXX-XX-XXXX				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Katie Drake 1681 Baylor Dr. Your City, State Zip Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. \$6,975.00	
				17 State income tax \$95.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2 Wage and Tax Statement** **2003** Department of the Treasury—Internal Revenue Service
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PROBLEM 5 – EIC


Use the following information to complete a return for Paul and Peggy Wingate:

Paul T. and Peggy S. Wingate are married and live at 10 Victoria Rd., Your City, State, Zip Code.

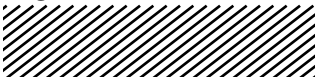
They both want to contribute to the Presidential Election Campaign. They have an infant daughter, Stacy, born on October 23, 2003. Paul's date of birth is August 10, 1967 and Peggy's is February 1, 1969.

NOTE: If using 2002 tax preparation software, use a birth date of 10/23/2002 for Stacy.

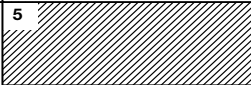
Paul works as a computer technician and Peggy was unemployed and received unemployment compensation. Daytime and evening telephone number is (614) 555-3333.

a Control number 12345		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .		
b Employer identification number XX-XXXXXXX				1 Wages, tips, other compensation \$18,521.00	2 Federal income tax withheld \$624.00			
c Employer's name, address, and ZIP code Whitworth Computers 278 West 5th Street Your City, State Zip Code				3 Social security wages \$18,521.00		4 Social security tax withheld \$1,148.00		
				5 Medicare wages and tips \$18,521.00		6 Medicare tax withheld \$269.00		
				7 Social security tips		8 Allocated tips		
d Employee's social security number XXX-XX-XXXX				9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Paul Wingate 10 Victoria Road. Your City, State Zip Code				11 Nonqualified plans		12a See instructions for box 12		
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
				14 Other		12c		
						12d		
f Employee's address and ZIP code				15 State Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. \$18,521.00		
		17 State income tax \$533.00		18 Local wages, tips, etc.		19 Local income tax		
						20 Locality name		

Form **W-2** Wage and Tax Statement **2003** Department of the Treasury—Internal Revenue Service
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CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Division of Employment Security 43 West 70th Street Your City, State and Zip Code		1 Unemployment compensation \$ 8,643.00	OMB No. 1545-0120 2003 Form 1099-G	Certain Government Payments	
PAYER'S Federal identification number xx-xxxxxxx	RECIPIENT'S identification number xxx-xx-xxxx	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 75.00
RECIPIENT'S name Peggy Wingate Street address (including apt. no.) 10 Victoria Road City, state, and ZIP code Your City, State and Zip Code		5 	6 Taxable grants \$		
Account number (optional)		7 Agriculture payments \$	8 Box 2 is trade or business income <input type="checkbox"/>		

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service



PROBLEM 6 — DEPENDENCY

Use the following information to complete a tax return for Virginia Sterling:

Virginia A. Sterling, a senior in high school, wants help preparing her tax return. She lives at 139 N. Rosemont Ave., Your City, State, Zip Code.

Virginia lives with her parents, who will claim her as a dependent.

Virginia's date of birth is April 4, 1985. Her daytime and evening telephone number is (909) 555-4444. She wants to contribute to the Presidential Election Campaign.

a Control number <div style="text-align: center; font-weight: bold;">4567890</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS Web Site at www.irs.gov .			
b Employer identification number <div style="text-align: center; font-weight: bold;">xx-xxxxxxx</div>				1 Wages, tips, other compensation <div style="text-align: right; font-weight: bold;">\$4,860.00</div>		2 Federal income tax withheld <div style="text-align: right; font-weight: bold;">\$112.00</div>					
c Employer's name, address, and ZIP code Lincoln Card Shop 999 Austin Avenue Your City, State Zip Code				3 Social security wages <div style="text-align: right; font-weight: bold;">\$4,860.00</div>		4 Social security tax withheld <div style="text-align: right; font-weight: bold;">\$301.00</div>					
				5 Medicare wages and tips <div style="text-align: right; font-weight: bold;">\$4,860.00</div>		6 Medicare tax withheld <div style="text-align: right; font-weight: bold;">\$70.00</div>					
				7 Social security tips		8 Allocated tips					
d Employee's social security number <div style="text-align: center; font-weight: bold;">xxx-xx-xxxx</div>				9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Victoria A. Sterling 139 N. Rosemont. Your City, State Zip Code				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number <div style="text-align: center; font-weight: bold;">xx-xxxxxxx</div>		16 State wages, tips, etc. <div style="text-align: right; font-weight: bold;">\$4,860.00</div>		17 State income tax <div style="text-align: right; font-weight: bold;">\$0.00</div>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2003

Department of the Treasury—Internal Revenue Service

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PROBLEM 7 – ADDITIONAL CHILD TAX CREDIT

Use the following information to complete a tax return for Brenda Bradford:

Brenda Bradford is a single mother of three children. She provides all the support for the children and will be filing as head of household. Brenda's mother keeps the children during the day, so Brenda has no child care expenses. Brenda is a clerk, her telephone number is 503-555-1687, her date of birth is March 10, 1975, and she would like to contribute to the Presidential Election Campaign.

The children's names and date of birth are:

Marco born 4/9/2000
 Malinda born 11/26/1994
 Mary born 7/5/1992

a Control number 345612		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .	
b Employer identification number XX-XXXXXXX				1 Wages, tips, other compensation \$24,425.00		2 Federal income tax withheld \$1,144.00	
c Employer's name, address, and ZIP code Doane Industry 460 SE Dana Ct. Your City, State Zip Code				3 Social security wages \$24,425.00		4 Social security tax withheld \$1,514.00	
				5 Medicare wages and tips \$24,425.00		6 Medicare tax withheld \$354.00	
				7 Social security tips		8 Allocated tips	
d Employee's social security number XXX-XX-XXXX				9 Advance EIC payment \$468.00		10 Dependent care benefits	
e Employee's first name and initial Last name Brenda Bradford 5566 Berry Road. Your City, State Zip Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. \$24,425.00	
				17 State income tax \$689.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

2003

Department of the Treasury—Internal Revenue Service

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 This information is being furnished to the Internal Revenue Service.

PROBLEM 8 – PENSION AND SOCIAL SECURITY

Use the following information to complete a tax return for Robert and Ann Butler:

Robert and Ann Butler are retired and filing a joint tax return. Robert and Ann both have Forms 1099-R and SSA 1099. They have no other adjustments to income. Robert was born 12/11/1921 and Ann was born 8/26/1929. Their daytime telephone number is 760-555-4533. Their address is 123 Green St., Your City, State, Zip Code. They would like to contribute to the Presidential Election Campaign.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		2003	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Oakwood Steele 5469 East 99th Ave. Your City, State and Zip Code		1 Gross distribution \$ 19,258.00	2a Taxable amount \$ 19,258.00		<input type="checkbox"/> Total distribution				Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
PAYER'S Federal identification number XX-XXXXXXX	RECIPIENT'S identification number XXX-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,200.00		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
RECIPIENT'S name Robert Butler Street address (including apt. no.) 123 Green St. City, state, and ZIP code Your City, State, and Zip Code		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ _____ %		This information is being furnished to the Internal Revenue Service.			
		9a Your percentage of total distribution %	9b Total employee contributions \$						
Account number (optional)		10 State tax withheld \$ _____ \$ _____	11 State/Payer's state no.		12 State distribution \$ _____ \$ _____				
		13 Local tax withheld \$ _____ \$ _____	14 Name of locality		15 Local distribution \$ _____ \$ _____				

Form **1099-R**

Department of the Treasury - Internal Revenue Service



CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Oakwood Steele 5469 East 99th Ave. Your City, State and Zip Code		1 Gross distribution \$ 12,369.00	OMB No. 1545-0119 2003 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S Federal identification number xx-xxxxxxx		RECIPIENT'S identification number xxx-xx-xxxx	2a Taxable amount \$ 12,369.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	
PAYER'S Federal identification number xx-xxxxxxx		RECIPIENT'S identification number xxx-xx-xxxx	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,200.00	
RECIPIENT'S name Ann Butler		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 123 Green St.		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code Your City, State, and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$	
Account number (optional)		10 State tax withheld \$	11 State/Payer's state no.		12 State distribution \$
		13 Local tax withheld \$	14 Name of locality		15 Local distribution \$

Copy B
Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

Form **1099-R**

Department of the Treasury - Internal Revenue Service



FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2003 : PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 : SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Robert Butler		Box 2. Beneficiary's Social Security Number xxx-xx-xxxx	
Box 3. Benefits Paid in 2003 10,988.00	Box 4. Benefits Repaid to SSA in 2003	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) 10,988.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6. Voluntary Federal Income Tax Withholding 0	
		Box 7. Address 123 Green St. Your City, State, Zip Code	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	

Form SSA-1099-SM (1-2004)

DO NOT RETURN THIS FORM TO SSA OR IRS

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2003 : PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 : SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Ann Butler		Box 2. Beneficiary's Social Security Number xxx-xx-xxxx	
Box 3. Benefits Paid in 2003 9,244.00	Box 4. Benefits Repaid to SSA in 2003	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) 9,244.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6. Voluntary Federal Income Tax Withholding 0	
		Box 7. Address 123 Green Street Your City, State, Zip Code	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	

Form SSA-1099-SM (1-2004)

DO NOT RETURN THIS FORM TO SSA OR IRS



C-VITA CERTIFICATION



SPEC Office Use Only	
CERTIFIED:	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
Test <input type="checkbox"/>	
Retest <input type="checkbox"/>	

FOR USE IN IRS VOLUNTEER PROGRAMS VITA Volunteer Income Tax Assistance TCE Tax Counseling for the Elderly

The purpose of the **VITA** and **TCE** Programs is to provide free of charge tax assistance to taxpayers.

Before beginning the test, please sign the following statement.

I understand I cannot accept payment or donations from the public for my services as a volunteer, nor can I solicit business from the taxpayers I assist.

If you have any questions as to the meaning, please check with your instructor or a Stakeholder Partnerships, Education and Communication (SPEC) Territory Office or sponsoring organization representative

Print Last Name, First, MI

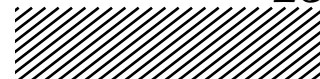
Signature

Date

Street Address

Daytime Phone Number

City, State, Zip Code





CERTIFICATION PART I

You must answer correctly two of the three following questions. Each question has multiple parts and each part must be answered correctly.

1. Mary's Aunt Sarah has no income and lived with Mary all year. Mary provided all of Sarah's support and paid the entire cost of keeping up a home for herself and Sarah. Sarah and Mary are both U.S. citizens and single.
 - a. Can Mary claim her Aunt Sarah as a dependent?
 - b. What is the most advantageous filing status for Mary?

2. Tyrone is 22 years old, single, and a full-time student at a local college. In 2003, he had a part time job and earned \$5,900, all of which he put in a savings account. Tyrone lives at home with his divorced mother and is fully supported by her. She paid the entire cost of keeping up a home for herself and Tyrone. Both Tyrone and his mother are U.S. citizens.
 - a. Can Tyrone's mother claim him as a dependent on her 2003 tax return?
 - b. What is the most advantageous filing status for Tyrone's mother?
 - c. Is Tyrone a qualifying child for EITC?

3. Ed and Judith are married. Their 10-year-old granddaughter, Melissa, lived with them for the entire year. They provided all the support for Melissa and paid the entire cost of keeping up a home for themselves and their granddaughter. Ed, Judith, and Melissa are U.S. citizens.
 - a. What is the most advantageous filing status for Ed and Judith?
 - b. Can Ed and Judith claim Melissa as a dependent on their tax return?
 - c. Is Melissa a qualifying child for EITC?

CERTIFICATION PART II

You must correctly complete one of the following returns. Your instructor will tell you which one.

Wage Earner

Complete a tax return for Julie Milligan who is divorced and has three children who lived with her for the entire year. She provided all the support for the children and paid the entire cost of keeping up a home for herself and her children. She would like to contribute to the Presidential Election Campaign.

Julie Milligan
259 S. Third St.
Your City, State, Zip Code


Date of birth: August 23, 1973

Telephone: 601-555-1298

Occupation: Factory worker

Children:

Name	Date of Birth	Relationship
Ted	May 18, 1994	Son
Meghan	January 28, 1996	Daughter
Emily	October 10, 1998	Daughter

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .		
b Employer identification number XX-XXXXXXX				1 Wages, tips, other compensation \$23,750.00	2 Federal income tax withheld \$598.00			
c Employer's name, address, and ZIP code Coker Tool & Die Company 11 Coker Road Your City, State, Zip Code				3 Social security wages \$24,250.00		4 Social security tax withheld \$1,504.00		
				5 Medicare wages and tips \$24,250.00		6 Medicare tax withheld \$352.00		
				7 Social security tips		8 Allocated tips		
d Employee's social security number XXX-XX-XXXX				9 Advance EIC payment \$437.00		10 Dependent care benefits		
e Employee's first name and initial Last name Julie Milligan 259 S. Third St.. Your City, State, Zip Code				11 Nonqualified plans		12a See instructions for box 12 D 500		
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
				14 Other		12c		
						12d		
f Employee's address and ZIP code								
15 State	Employer's state ID number XX-XXXXXXX	16 State wages, tips, etc. \$23,750.00	17 State income tax \$612.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form **W-2 Wage and Tax Statement** **2003** Department of the Treasury—Internal Revenue Service
Copy B To Be Filed with Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Pension Earner

George and Diane Campbell are both retired and will file a joint tax return. Both have pensions from their employers. They have no additional income to report for 2003.

They live at 10 Salem Ave., Your City, State, Zip Code.

George was born on 11/26/1938 and Diane was born on 8/26/1940.

They do not wish to contribute to the Presidential Election campaign.

Their daytime and evening telephone number is 402-555-5034.

Prepare their tax return.

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Greenville State Bank 50 S. Jackson Your City, State, Zip Code		\$ 17,458.00		2003 Form 1099-R		
		2a Taxable amount				
		\$ 17,458.00		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		
xx-xxxxxxx	xxx-xx-xxxx	\$		\$ 3,150.00		
RECIPIENT'S name		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		This information is being furnished to the Internal Revenue Service.
Diane Campbell		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)		8 Other		
10 Salem Ave		7		IRA/SEP/SIMPLE <input type="checkbox"/>		
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$		
Your City, State, Zip Code						
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution
		\$				\$
		\$				\$
		13 Local tax withheld		14 Name of locality		15 Local distribution
		\$				\$
		\$				\$

Form 1099-R

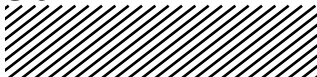
Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Greenville State Bank 50 S. Jackson Your City, State, Zip Code		1 Gross distribution \$ 28,152.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2003</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 28,152.00	Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number xx-xxxxxxx	RECIPIENT'S identification number xxx-xx-xxxx	2b Taxable amount not determined <input type="checkbox"/>	3 Capital gain (included in box 2a) \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name George Campbell Street address (including apt. no.) 10 Salem Ave City, state, and ZIP code Your City, State, Zip Code		4 Federal income tax withheld \$ 3,150.00	5 Employee contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
Account number (optional)		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	This information is being furnished to the Internal Revenue Service.
		9a Your percentage of total distribution %	9b Total employee contributions \$		
		10 State tax withheld \$	11 State/Payer's state no.	12 State distribution \$	
		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service



FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2003 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name George Campbell		Box 2. Beneficiary's Social Security Number xxx-xx-xxxx
Box 3. Benefits Paid in 2003 12,462.00	Box 4. Benefits Repaid to SSA in 2003	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) 12,462.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
		Box 6. Voluntary Federal Income Tax Withholding 0
		Box 7. Address 10 Salem Ave Your City, State Zip Code
		Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (1-2004)

DO NOT RETURN THIS FORM TO SSA OR IRS

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2003 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Diane Campbell		Box 2. Beneficiary's Social Security Number xxx-xx-xxxx
Box 3. Benefits Paid in 2003 9,933.00	Box 4. Benefits Repaid to SSA in 2003	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) 9,933.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
		Box 6. Voluntary Federal Income Tax Withholding 0
		Box 7. Address 10 Salem Ave Your City, State Zip Code
		Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (1-2004)

DO NOT RETURN THIS FORM TO SSA OR IRS





INSTRUCTOR'S NOTES

INTRODUCTION

This course integrates tax law and TaxWise software. Instructors should have experience teaching traditional VITA and be very familiar with the TaxWise software. Any training that uses software will have its own inherent problems. Instructors who have previous experience teaching TaxWise will be best able to handle the many hardware and software issues that can arise during a training session.

The supplemental training material includes exercises on different aspects of tax law. Completion of the exercises is not mandatory. They are provided to the instructors and students as teaching tools where needed to ensure understanding of the material.

The classroom should have the following:

- Computers for each student
- Instructor computer module
- Projector

PREPARATION

To ensure a positive learning experience, C-VITA training must be conducted in a computer room or lab. Ideally, there should be no more than 20 students. A roving instructor assistant with TaxWise experience should be available for every 10 students.

Prior to the class, the instructors should visit the computer lab and ensure the same TaxWise version is loaded and operational on each computer. The following tax form defaults should be set on each computer terminal. These procedures are based on TaxWise Version 17.5 and may need adjusting if teaching with Version 18.0 higher. In addition, refer to Publication 3189, Volunteer e-file Administrator's Guide, for additional procedures when setting tax form defaults.

Setting Tax Form Defaults

Tax Form Defaults is used to enter information forms that you want to appear in all tax returns such as preparer name, site address, site identification number, etc. You should log into TaxWise using the user name ADMIN to change tax form defaults. You should set these defaults before you add new user names so that settings can be copied to the new users when you add them. Return to the TaxWise Home Page and click on change user. Change to ADMIN:

- Click on Tools.
- Select Edit Tax Form Defaults.
- Highlight “1040” Package.
- Click OK.
- Click Yes on “Any changes made will only affect subsequent new returns in this user. Continue?”
- Automatically opens to the Main Information Sheet in the initial forms.

Note: Print packet defaults are no longer a part of Tax Form Defaults. TaxWise has moved this feature to the Utility Menu. See Setting Print Package Default section of this publication.

Setting Tax Form Defaults/Initial Forms

- **Select Main Information Sheet** (F3 marks space red for required info or removes red).
- Tab to Telephone Number. Click in Daytime Taxpayer box. Press F3.
- Scroll to Birth date. Click in Taxpayer box. Press F3.
- Tab to Occupation. Click in Taxpayer box. Press F3.
- Scroll to “Are you excluding income from Puerto Rico?” Put X in no box.
- Scroll to “Presidential Election Campaign”. Click in Yes box. Press F3.
- Scroll to “State Information”. If you prepare state returns, enter your two letter state abbreviation in “full year resident” box.
- Scroll to Type of Return. Put X in e-file only box.
- Scroll to Third Party Designee. Put X in no box.
- Scroll to the Preparer Information section. **IRS will issue a “Site Identification Number” to every site. This number must be entered in the PTIN field in the Preparer Information section. No other information is needed in this section.**
- Leave all other Preparer fields blank.
- **Non-paid preparer indicator: Leave this field blank. If an entry is made in this field, the following error message will display: “Invalid non-paid preparer entry. Please reenter.” Note that this is different from last year.**
- Press F10 to save and move to next form.

Select Schedule B (& “Interest Stmt Interest Income” and “Dividend Stmt Dividend Income” Forms)

- Scroll to line 1a. Click in Name field. Press F3.

- Scroll to line 1b. Click in Payer field. Press F3.
- Press F10 to save and move to next form.

Select Schedule C-EZ

- Scroll to Gross Receipts. Press F3.
- Press F10.

Select Form W-2

- Scroll to Name Code. Press F3.
- Tab to Federal Income Tax. Press F3.
- Tab to lower left section of form where there are boxes for state information and
- Press F3 in first box. (You may enter your state's two-letter name (e.g. "MO" in the two-character box.)
- Press F10.

Select Form 1099-R

- Scroll to Name Code. Press F3.
- Tab to Federal Income Tax. Press F3.
- Tab to Box 7. Press F3.
- Tab to lower left section of form where there are boxes for state information and
- Press F3 in first box. (You may enter your state's two-letter name (e.g. "MO" in the two-character box.)
- Press F10.

Select Form 8453

- Type in your EFIN.
- Scroll to Part III, Declaration of Electronic Return Originator.
- Click in SSN. Press F3.
- **Click in PTIN. Enter the Site Identification Number.**



Each volunteer student should have one copy each of the following:

Publication 3888, C-VITA Training Guide

Publication 3922, C-VITA Supplemental Training Guide

Publication 17, Your Federal Income Tax Guide

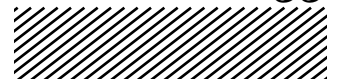
Form 1040

Publication 3922 is designed both as a student guide and an instructor guide. Therefore, you may wish to remove the answers to the exercises, problems, and certification problems prior to distributing to the class. These answers are on the last two pages of the material.

TEACHING METHOD

Each C-VITA problem requires instructors to teach tax law and TaxWise simultaneously. Instructors should teach specific TaxWise features, incorporate applicable tax law, and then teach additional TaxWise features. This can be accomplished by using the TaxWise Main Information Sheet as an outline.

C-VITA is designed as a six to eight hour course. The suggested teaching times only provide an idea of how much time to spend on any one subject. However, depending on the background of the volunteers and their computer skills, the actual times may vary.



The course outline is designed for a student audience who will provide free tax assistance to EITC eligible taxpayers. Any one or more of the items can be substituted for other tax issues. For instance, if the primary focus is retired taxpayers, then discussing Form 1099-R and Form SSA-1099 may be more relevant than Form W-2 income. There are several problems to choose from based on the student's background. As always, you must tailor this training to the students and the role they will serve in meeting IRS goals.

Social Security Numbers (SSN), Employer Identification Numbers (EIN), Routing Transit Numbers (RTN) and Depositor Account Numbers (DAN):

Due to the TaxWise restrictions on creating SSNs, EINs, RTNs, and DANs for training, these numbers are identified using a series of x's in the problems or on the applicable forms. During preparation, the instructor should construct a list of SSNs, EINs, RTNs and DANs needed for the training using the training EFIN where necessary. This will also allow you to create lists of numbers for multiple days of training on the same computers.

For example:

Class #1		
Problem #1		
	Name	EIN/SSN
	Baker Supply	11-1234567
	Karen Anderson	111-23-4567
Problem #2		
	Name	EIN/SSN
	Highland Hardware	11-2234567

Class #2		
Problem #1		
	Name	EIN/SSN
	Baker Supply	22-1234567
	Karen Anderson	222-23-4567
Problem #2		
	Name	EIN/SSN
	Highland Hardware	22-2234567

Topic	Suggested Teaching Times
Introduction	15 minutes
TaxWise Tool Bars and Orientation	15 minutes
Problem 1	
Filing Status - Single	15 minutes
Exemptions	15 minutes
Form W-2 Income	15 minutes
Finishing the Return	30 minutes
Running Diagnostics/Printing	15 minutes
Problem 2	
Filing Status	15 minutes
Dependents	15 minutes
Earned Income Tax Credit	30 minutes
Child & Dependent Care Credit	15 minutes
Finishing the Return	15 minutes
Problem 3	30 minutes
Other Types of Income	30 minutes
Problem 4	30 minutes
Certification	30 – 45 minutes





TAXWISE HINTS FOR HANDLING INCOME STATEMENTS

Form W-2

Emphasize the following:

- Addresses must match
- Electronic Form W-2 must be exactly like paper Form W-2
- Don't forget AEIC, Dependent Care Benefits, and Box 12 entries

Form 1099-DIV and Form 1099-INT

A Schedule B is now required for interest or dividends over \$1,500. It is still recommended that students develop a routine of using the worksheets where available when entering income. This enables a preparer to quickly add interest or dividends if the taxpayer forgot to provide all the statements.

Form 1099-G

Link and complete the 1099-G. Remind students to not forget any federal income tax withheld.

Form 1099-MISC

The only Form 1099-MISC that C-VITA students should handle is non-employee compensation. If a taxpayer has this form, students should open a Schedule C-EZ then link from line 1 to complete a Form 1099-MISC. Information will then carry to Schedule SE and Schedule C-EZ.

Form 1099-R

Pensions and IRA distributions are reported on Form 1099-R. C-VITA volunteers can assist taxpayers who have distribution codes of 3, 4, or 7 in Box 7. If Box 7 contains any other code, the taxpayer should be referred to other volunteer sites (as directed by the local IRS SPEC office) or to paid tax professionals. If a Form 1099-R has an amount in Box 3 or Box 5 or if the gross distribution, Box 1, and the taxable amount, Box 2a, are different, refer the taxpayer as above. Remind students to enter any amounts found in Box 4 or Box 10.

IRA distributions: It is important to link to the Form 1099-R from Form 1040, line 16 or pick the Form 1099-R from the forms list. Emphasize the fact that IRA distributions are indicated by a check mark in the small IRA box inside Box 7.

Taxpayers with Railroad Retirement, Form RRB-1099R, should be referred to a full service site.

SSA Form 1099

Social security benefits are reported on Form SSA-1099. Link and complete the worksheet. This will ensure the social security information flows to other forms or credit determinations. Remind students to enter any voluntary federal income tax withheld shown in box 6. Refer taxpayers who have a Railroad Retirement equivalent, Form RRB-1099.

Form W-2G

Form W-2G is issued to a taxpayer when he or she receives gambling winnings. Link from Line 21 and complete a worksheet.



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1. Head of Household
2. Married Filing Separately or Head of Household. It is more advantageous to Christine to file Head of Household because her standard deduction will be higher.
3. Yes. Lisa can claim Head of Household because she provides more than half the cost of keeping up the home where she and her child live. Dependency is not required for this filing status.
4. Married Filing Separately or Married Filing Jointly.
5. No
6. Yes
7. Yes
8.
 - a. \$6,100
 - b. \$2,900
 - c. \$3,200
 - d. No. He did not pay more than half her total support.
9. Yes
10. Yes
11. Yes
12. Yes. Joe should use the filing status of Single since he did not provide more than half the cost of keeping up the home. Even though he will not claim any of the children as dependents on his return, he can claim one or more of his children for EITC purposes.
13. Yes
14. Yes. He can only claim expenses for his wife. His daughter is over the age of 13.
15. Yes



The following answers were derived using TaxWise version 17.5. Any other version of TaxWise can result in correct but different answers.

1.

AGI	\$16,298
TI	\$8,598
EIC	\$0
Computed Tax	\$986
Refund	\$834

2.

AGI	\$21,166
TI	\$8,266
EIC	\$1,283
Computed Tax	\$0
Refund	\$2,706

3.

AGI	\$24,592
TI	\$11,692
EIC	\$739
Computed Tax	\$293
Refund	\$1,902

4.

AGI	\$28,870
TI	\$6,020
EIC	\$1,117
Computed Tax	\$753
Refund	\$2,022



5.

AGI	\$27,164
TI	\$10,314
EIC	\$484
Computed Tax	\$433
Refund	\$750

6.

AGI	\$4,860
TI	\$160
EIC	\$0
Computed Tax	\$16
Refund	\$96

7.

AGI	\$24,425
TI	\$5,525
EIC	\$1,843
Computed Tax	\$468
Refund	\$3,766

8.

AGI	\$36,499
TI	\$20,849
EIC	\$0
Computed Tax	\$2,524
Refund	(\$124)



Part I

- 1.a. Yes
- 1.b. Head of Household
- 2.a. Yes
- 2.b. Head of Household
- 2.c. Yes
- 3a. Married Filing Jointly
- 3b. Yes
- 3c. Yes

Part II

The following answers were derived using TaxWise version 17.5. Any other version of TaxWise can result in correct but different answers.

1.

AGI	\$23,750
TI	\$4,850
EIC	\$1,980
Computed Tax	\$437
Refund	\$3,481

2.

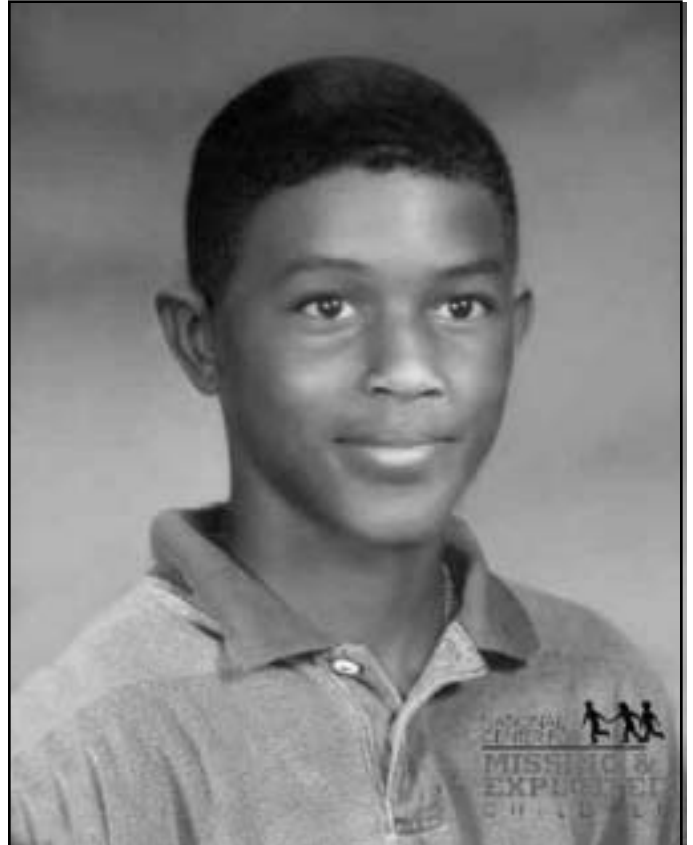
AGI	\$62,496
TI	\$48,646
EIC	\$0
Computed Tax	\$6,925
Refund	(\$625)



Help Us To
Picture Them Home
Reuben Blackwell



Male, Age Now: 10
Brown eyes, Black hair



Age Progression By NCMEC

Missing From: Clinton, MD on 05/06/1996

National Center for Missing and Exploited Children

Call 1-800-THE-LOST
(1-800-843-5678)

Proud Partners With
Internal Revenue Service



www.missingkids.com

