

# 2005 TEST



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## **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)**

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For the most up-to-date tax products and information visit [www.irs.gov](http://www.irs.gov).

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## **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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# *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.

# Introduction to the Volunteer Assistor's Test

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

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

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

### **The Test is comprised of three segments.**

You must complete all three segments for VRPP certification.

**Segments 1 and 2 are universal for all volunteers.**

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

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

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

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

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

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

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

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

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

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

**What to do when you complete your test:**

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

**Do not send your entire test booklet unless otherwise directed.**

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

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

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

**Using Software to Take the Test**

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

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

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

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

You may take this volunteer certification test online using the **Link & Learn Taxes** e-learning application at <http://www.irs.gov/app/vita/index.jsp>.  
or  
at [www.irs.gov](http://www.irs.gov) using keyword search: Link and Learn.

# Test Answer Sheet

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_

**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.**

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

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

## Segment 1 – Total 30 points possible

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

Segment 1 Questions Correct \_\_\_\_\_ times 1 Point = \_\_\_\_\_

## Segment 2 – Total 35 points possible

31	32	33	34	35	36	37	38	39	40
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Segment 2 Questions Correct \_\_\_\_\_ times 3.5 Points = \_\_\_\_\_

## Segment 3 – Total 35 points possible

41	42	43	44	45	46	47	48	49	50
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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)

Department of the Treasury – Internal Revenue Service  
**Volunteer Agreement**  
(Standards of Conduct – Volunteer Return Preparation Program)

Cat. No. 38847H

The mission of the Volunteer Return Preparation Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

As a participant in the Volunteer Return Preparation Program I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect
- I will safeguard the confidentiality of taxpayer information
- I will apply the tax laws equitably and accurately to the best of my ability
- I will only prepare returns within the scope of my training and experience
- I will exercise reasonable care in the use and protection of equipment and supplies
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor

Volunteer Name (print)	Volunteer Signature and Date
Home Street Address	Daytime Telephone Number
City, State and Zip Code	E-mail Address
Sponsoring Organization Name	

**This form is to be retained at the Site or Partner level.**

**Certification (IRS or Sponsor Use Only)**

	Basic	Intermediate	Advanced	Military	Foreign Student/Scholar			Non-Tested Volunteer
					Part 1	Part 2	Part 3	
Number of Correct Answers								
Certified (yes/no)								
Not Applicable								

Certified by: \_\_\_\_\_ Date: \_\_\_\_\_

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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.

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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 turned to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish a feedback system, 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.

Cat. No. 38847H

Form **13615** (Rev. 10-2005)

## **SEGMENT 1 – All Volunteers**

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

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

### **True/False**

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

- a. True**
- b. False**

1. Wages reported on Form W-2 and unemployment compensation reported on Form 1099-G are considered taxable income.
2. Tom is single, a full time student, 21 years old and is claimed as a dependent by his parents. He earned \$3,500, and had \$209 withheld on his Form W-2. He had \$988 of dividends reported on Form 1099-DIV. Tom must file a federal income tax return.
3. Robert is single, 67 years of age, and blind. His standard deduction is \$7,250.
4. Henry and Louise are married, did not live together during 2005, and will file Married Filing Separately. Henry had Social Security benefits of \$13,000 and other taxable income of \$10,000. Louise had Social Security benefits of \$12,000 and a Form W-2 reporting wages of \$10,000. Both are required to file a federal income tax return.
5. David and Tracy have lived apart since April 11, 2005 and legally separated on July 21, 2005. Their son, Tom, lives with Tracy who maintains a home for the two of them. Tom is 22 years old, single, and a full-time student. All are U.S. citizens. Tracy should file Married Filing Separately.
6. William's wife passed away in November 2004. He has one child, Eric, who he can claim as a dependent. William kept up a home for himself and Eric for all of 2005. William filed a joint return in 2004, and remains unmarried. He should file Single on his 2005 federal income tax return.
7. The 1040 series of forms provide a space to designate a "Third Party Designee." Because you prepared the tax return, the taxpayer asks you to be listed as the designee. You may agree to this request.
8. An employer determines the amount of federal income tax to withhold based on information submitted by the employee on a Form W-4.

9. Adjusted gross income is the total income listed as taxable on the return minus adjustments to that income.
10. Contributions to traditional IRAs may be deductible as adjustments to income on Form 1040 or Form 1040A.
11. The following five tests must all be met to claim an exemption for a dependent: Member of Household or Relationship Test; Citizen or Resident Test; Joint Return Test; Gross Income Test; and Support Test.
12. Louise is single and turned 65 on January 1, 2006. She earned \$8,300 during 2005. Louise must file a federal tax return for 2005.
13. Cynthia will file as Head of Household and has adjusted gross income of \$34,525. She has the following expenses: state and local income taxes of \$3,500; home mortgage interest of \$5,300; and cash donations to her church of \$800. She should take the standard deduction.
14. John's only income in 2005 was from wages and \$34 in interest reported in Box 1 of a Form 1099-INT from his bank. He must report the interest on Schedule B.
15. Two taxpayers may claim the same exemption provided the dependent lived for 6 months of the year with each taxpayer.

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

16. Which of the following is taxable income on the federal return?
- a. Child support
  - b. Veterans' disability benefits
  - c. Federal income tax refunds
  - d. Wages, salaries, bonuses, and commissions
  - e. Workers' compensation
17. John's taxable income is \$18,000. His filing status is single. Using the tax tables, what is John's federal income tax?
- a. 0
  - b. \$2,331
  - c. \$2,339
  - d. \$2,346
  - e. \$2,354
18. Where does the Site Identification Number appear on the tax return?
- a. Beside the signature block
  - b. Third party designee block
  - c. Paid preparer's section
  - d. Adjusted gross income block
  - e. None of the above



19. Sarah wants her refund deposited in her checking account. What information is needed?
- Routing number
  - Account number
  - Name of bank
  - Both a and b
  - None of the above
20. To ensure the most accurate information is used to prepare tax returns, which of the following questions should you ask a taxpayer?
- Are you married or single?
  - Do you have children or anyone else who lives with you?
  - If others live with you, do you provide over half the cost of keeping up the home or do you provide more than 50% of their overall support?
  - Are any of the children full time students?
  - All of the above
21. Which of the following is **not** considered earned income for Earned Income Credit purposes?
- Wages from Form W-2
  - Strike benefits paid by the taxpayer's union
  - Alimony
  - Disability paid by an employer prior to minimum retirement age
  - Form 1099 MISC non-employee compensation
22. Tom and Brenda are John's parents and claim him as a dependent on their joint return. John's grandmother Mary made the payment for his tuition and fees directly to a qualified college. John is a full-time student in his junior year and received no scholarship or grant. Who has the right to claim the education credit?
- John
  - Tom and Brenda
  - Mary
  - Tom, Brenda, and John
  - John and Mary
23. Bethany and Tim are divorced. Their daughter, Lynette, is 12 and has lived with Bethany for 2 years. Bethany and Tim's divorce decree gives Tim the right to claim Lynette as a dependent. Who can claim Lynette for Earned Income Credit?
- Bethany
  - Tim
  - Both Bethany and Tim
  - Neither Bethany nor Tim
  - Lynette

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

- a. Yes
- b. No

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

- a. Yes
- b. No

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

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

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

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

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

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

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

- a. The standard deduction reduces the amount of taxable income.
- b. The standard deduction is not the same for all taxpayers.
- c. If itemized deductions are greater than the standard deduction, it is usually in the taxpayer's best interest to itemize deductions.
- d. All of the above
- e. None of the above

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

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

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

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

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

e. Both a and b.

## SEGMENT 2 – All Volunteers

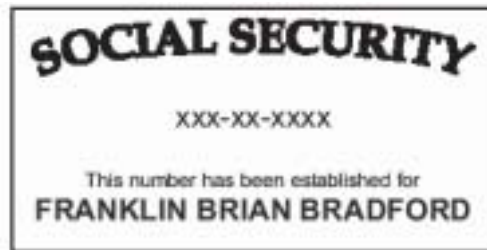
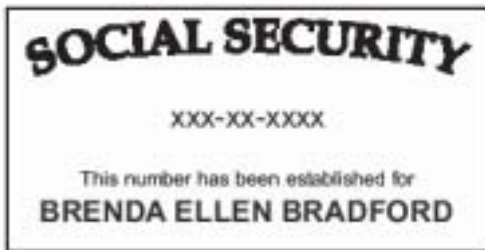
This segment includes two activities:

### Activity A - Return Preparation & Activity B - Quality Review

## ACTIVITY A - VRPP UNIVERSAL RETURN PREPARATION

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

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



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

**INTERVIEW AND INTAKE SHEET**

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name BRIDIDA		M.I. E	Last Name BRADFORD	
Spouse's First Name		M.I.	Spouse's Last Name, if different	
Address 224 W 83RD STREET		City Your City	State Your St.	Zip Code Your Zip
Telephone Number: Daytime Your Number		Evening		Cell
Your Date of Birth (mm/dd/yyyy) 11 / 14 / 1960		Spouse's Date of Birth (mm/dd/yyyy) / /		

**Critical Data**

Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	
Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	
As of December 31st were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced			
If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A			
Is your spouse deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, date spouse died (mm/dd/yyyy) / /	
Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, "see Special Rules below"	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3200 or more?	Is person qualifying child of another person?
FRANKLIN	BRADFORD	04-12-1990	SON	12	YES	NO	YES	NO	YES	NO	NO

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

- Did one or both parents provide over half of the child's total support?  Yes  No
- Is the child in custody of one or both parents for more than half of the year?  Yes  No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Attend college or vocational school? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Authorization**

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

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


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

Signature \_\_\_\_\_

Date \_\_\_\_\_


**Interview Notes:**

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

a Control number 123223		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) XX-XXXXXX				1 Wages, tips, other compensation 23,087.76		2 Federal income tax withheld 1048.22	
c Employer's name, address, and ZIP code Hamilton High School 200 Third Street Your City, State ZIP				3 Social security wages 23,087.76		4 Social security tax withheld 1431.00	
				5 Medicare wages and tips 23,087.76		6 Medicare tax withheld 335.00	
				7 Social security tips		8 Allocated tips	
d Employee's social security number XXX-XX-XXXX				9 Advance EC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Brenda Bradford 224 W. 83rd Street Your City, State ZIP				11 Nonqualified plans		12a See instructions for box 12	
				13 <input type="checkbox"/> annuity <input checked="" type="checkbox"/> employee <input type="checkbox"/> IRA/401(k) <input type="checkbox"/> 408(a)		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number XX XX-XXXXXX		16 State wages, tips, etc. 23,087.76	
				17 State income tax 231.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2 Wage and Tax Statement** **2005** 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.

CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number  YOUR STATE LOTTERY	1 Gross winnings 1265.00		2 Federal income tax withheld 0.00	
	3 Type of wager LOTTERY		4 Date won 05 06 2005	
	5 Transaction		6 Race	
	7 Winnings from identical wagers		8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code  BRENDA BRADFORD	9 Winner's taxpayer identification no. XXX-XX-XXXX		10 Window	
	11 First I.D.		12 Succeed I.D.	
	13 State Payer's state identification no. ST-XXXXXXX		14 State income tax withheld 0.00	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.				
Signature 		Date 05/06/2005		

OMB No. 1545-0238  
**2005**  
**Form W-2G**  
**Certain Gambling Winnings**  
 This information is being furnished to the Internal Revenue Service.  
**Copy B**  
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.

Form **W-2G** Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number  STATE UNIVERSITY		1 Payments received for qualified tuition and related expenses \$ 1,698	OMB No. 1545-1574  <b>2005</b>  Form 1098-T	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses \$		
FILER'S Federal identification no. XX-XXXXXXX	STUDENT'S social security number XXX-XX-XXXX	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name  FRANKLIN BRADFORD		5 Adjustments to scholarships or grants for a prior year \$		
Street address (including apt. no.) 224 W 83RD STREET City, state, and ZIP code YOUR CITY, STATE ZIP		6 The amount in box 1 or 2 includes amounts for an academic period beginning January-March 2006 (if checked) <input type="checkbox"/>	7 Reimbursements or refunds of qualified tuition and related expenses from an insurance contract \$	
Service Provider/Acct. No. (see instructions)		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Form 1098-T		(keep for your records)	Department of the Treasury - Internal Revenue Service	

31. What is Brenda's Filing Status?

- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

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

- a. \$26,051
- b. \$23,088
- c. \$24,786
- d. \$1,265
- e. \$24,353

33. What is Brenda's taxable income?

- a. \$24,088
- b. \$13,153
- c. \$10,653
- d. \$11,003
- e. \$ 9,388

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

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



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

## Segment 2 - ACTIVITY B – Quality Review

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

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

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

### What is a Critical Error?

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

Examples:

- incorrectly calculating, transcribing, adding/subtracting income or deductions,
- errors in determining whether taxpayer qualifies for various adjustments, deductions or credits, etc.
- incorrectly completing critical taxpayer, dependent or provider information including name, address, SSN, bank account numbers or other data.

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

- a. **Yes**
- b. **No**
- c. **Not Applicable for this return**


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

37. Is the correct standard or itemized deduction amount entered?

38. Is the Child Tax Credit amount correct?

39. Is the Earned Income Tax Credit amount correct?

40. Are all Federal Withholding amounts entered correctly?


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 13,309.00		2 Federal income tax withheld 854.00	
c Employer's name, address, and ZIP code LOYOLA SCHOOLS 1605 MAIN STREET YOUR CITY, STATE ZIP				3 Social security wages 13,309.00		4 Social security tax withheld 837.56	
				5 Medicare wages and tips 13,309.00		6 Medicare tax withheld 195.88	
				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits	
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name ROBERTA A. FLINT 124 Princeton Street YOUR CITY, STATE ZIP				13 Statutory employee <input type="checkbox"/> Retirement plan <input 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   XX-XXXXXXX		16 State wages, tips, etc. 13,309.00	
				17 State income tax 73.00		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

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

2005

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.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 13,141.00		2 Federal income tax withheld 131.00	
c Employer's name, address, and ZIP code Marshal Construction P.O. Box 785 YOUR CITY, STATE ZIP				3 Social security wages 13,141.00		4 Social security tax withheld 814.74	
				5 Medicare wages and tips 13,141.00		6 Medicare tax withheld 190.54	
				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits	
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Joseph A. FLINT 124 Princeton Street YOUR CITY, STATE ZIP				13 Statutory employee <input type="checkbox"/> Retirement plan <input 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   XX-XXXXXXX		16 State wages, tips, etc. 13,141.00	
				17 State income tax 21.00		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

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

2005

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.

**INTERVIEW AND INTAKE SHEET**

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name		JOSEPH	M.I.	A	Last Name		FLINT				
Spouse's First Name		ROBERTA	M.I.	A	Spouse's Last Name, if different						
Address		124 PRINCE DRIVE		City	Your City	State	Your St.	Zip Code	Your Zip		
Telephone Number: Daytime		Your Number			Evening			Cell			
Your Date of Birth (mm/dd/yyyy)				10 / 13 / 1972		Spouse's Date of Birth (mm/dd/yyyy)				9 / 13 / 1975	

**Critical Data**

Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse		Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse	
Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	
As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced			
If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		If yes, date spouse died (mm/dd/yyyy) / /	
Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, "see Special Rules below"	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3,000 or more?	Is person qualifying child of another person?
TIMOTHY	FLINT	11-13-1990	SON	12	YES	NO	YES	NO	YES	NO	NO

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

- Did one or both parents provide over half of the child's total support?  Yes  No
- Is the child in custody of one or both parents for more than half of the year?  Yes  No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive unemployment payments? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Authorization**

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

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

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Interview Notes:**

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

Customer requests direct deposit. Confirmed account information with 1st National Bank  
Routing Number 601XXXXXX  
Account Number XXXXXXXXX

Customer did not have 1099-G but reports receiving \$4215 in Unemployment Benefits over 3 months in early 2005.

1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2005

OMB Use Only—Do not write or stamp in this space

Label

See instructions on page 10. Use the IRS label. Otherwise, please print or type.

Form fields for name (JOSEPH A. FLINT, ROBERTA A. FLINT), address (124 PRINCETON STREET), and social security numbers.

Presidential Election Campaign

Filing Status

Check only one box.

Exemptions

If more than four dependents, see page 18.

Income

Attach Form(s) W-2 here. Also attach Form W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Cat. No. 113208

Form 1040 (2005)

Tax and Credits					
<b>30</b>	Amount from line 37 (adjusted gross income)	<b>30</b>		30,665	
<b>30a</b>	Check <input type="checkbox"/> <b>You were born before January 2, 1941,</b> <input type="checkbox"/> <b>Blind.</b> <b>Total bases checked ▶ 30a</b> <input type="checkbox"/> <b>Spouse was born before January 2, 1941,</b> <input type="checkbox"/> <b>Blind.</b>				
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>		5,000	
<b>41</b>	Subtract line 40 from line 30	<b>41</b>		25,665	
<b>42</b>	If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33	<b>42</b>		9,600	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>		16,065	
<b>44</b>	<b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form 9814 <b>b</b> <input type="checkbox"/> Form 4972	<b>44</b>		1,681	
<b>45</b>	<b>Alternative minimum tax</b> (see page 35). Attach Form 6251	<b>45</b>			
<b>46</b>	Add lines 44 and 45	<b>46</b>		1,681	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>			
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>			
<b>49</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>49</b>			
<b>50</b>	Education credits. Attach Form 8863	<b>50</b>			
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>			
<b>52</b>	Charitable tax credit (see page 37). Attach Form 8801 if required	<b>52</b>		1,000	
<b>53</b>	Adoption credit. Attach Form 8839	<b>53</b>			
<b>54</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8306 <b>b</b> <input type="checkbox"/> Form 8859	<b>54</b>			
<b>55</b>	Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Specify	<b>55</b>			
<b>56</b>	Add lines 47 through 55. These are your <b>total credits</b>	<b>56</b>		1,000	
<b>57</b>	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	<b>57</b>		681	
Other Taxes					
<b>58</b>	Self-employment tax. Attach Schedule SE	<b>58</b>			
<b>59</b>	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	<b>59</b>			
<b>60</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>60</b>			
<b>61</b>	Advance earned income credit payments from Form(s) W-2	<b>61</b>			
<b>62</b>	Household employment taxes. Attach Schedule H	<b>62</b>			
<b>63</b>	Add lines 57 through 62. This is your <b>total tax</b>	<b>63</b>			
Payments					
<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>		982	
<b>65</b>	300h estimated tax payments and amount applied from 2004 return	<b>65</b>			
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>		966	
<b>66b</b>	Nonrefundable combat pay election ▶ <b>66b</b>				
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see page 54)	<b>67</b>			
<b>68</b>	Additional child tax credit. Attach Form 8812	<b>68</b>			
<b>69</b>	Amount paid with request for extension to file (see page 54)	<b>69</b>			
<b>70</b>	Payments from: <b>a</b> <input type="checkbox"/> Form 3109 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8865	<b>70</b>			
<b>71</b>	Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments</b>	<b>71</b>		1,948	
Refund					
<b>72</b>	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b>	<b>72</b>		1,267	
<b>73a</b>	Amount of line 72 you want <b>refunded to you</b>	<b>73a</b>		1,267	
<b>73b</b>	Routing number <b>5021XXXXXX</b> ▶ <b>e</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings				
<b>73c</b>	Account number <b>XXXXXXXXXXXX</b>				
<b>74</b>	Amount of line 72 you want <b>applied to your 2006 estimated tax</b> ▶ <b>74</b>	<b>74</b>			
Amount You Owe					
<b>75</b>	<b>Amount you owe.</b> Subtract line 71 from line 63. For details on how to pay, see page 55 ▶	<b>75</b>			
<b>76</b>	Estimated tax penalty (see page 55)	<b>76</b>			
Third Party Designee					
Do you want to allow another person to discuss this return with the IRS (see page 58)? <input type="checkbox"/> <b>Yes.</b> Complete the following. <input checked="" type="checkbox"/> <b>No</b>					
Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶			
Sign Here					
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Your signature	Date	Your occupation	Daytime phone number		
		TRUCK DRIVER	(XXX) XXX-XXXX		
Spouse's signature. If a joint return, both must sign.					
Date	Spouse's occupation				
	SECRETARY				
Paid Preparer's Use Only					
Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN		
Firm's name (or yours if self-employed), address, and ZIP code ▶	City	State	Phone no. ▶		

Child Tax Credit Worksheet—Line 52

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be under age 17 at the end of 2015 and meet the other requirements listed on page 41.
- Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children:  $\frac{1}{1} \times 51,000$  1 1000  
 Enter the result.

2. Enter the amount from Form 1040, line 48 2 1681

3. Add the amounts from Form 1092:  
 Line 47 \_\_\_\_\_  
 Line 48 + \_\_\_\_\_  
 Line 49 + \_\_\_\_\_  
 Line 50 + \_\_\_\_\_  
 Line 51 + \_\_\_\_\_ Enter the total. 3

4. Are the amounts on lines 2 and 3 the same?  
 Yes  No  
 You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below.  
 No. Subtract line 3 from line 2. 4 1681

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 TIP below.  
 No. Enter the amount from line 1. 5 1000  
 This is your child tax credit.  
 Enter this amount on Form 1040, line 52.



You may be able to take the additional child tax credit on Form 1040, line 58, 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.



## **SEGMENT 3**

### **RETURN PREPARATION BY COURSE**

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

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

**PROBLEM 1 for Basic**

**PROBLEM 2 for Intermediate**

**PROBLEM 3 for Advanced**

**PROBLEM 4 for Military**

**PROBLEM 5 for International**

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

## **1. VITA - BASIC Problem**

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

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

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

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



**INTERVIEW AND INTAKE SHEET**

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name	MIGUEL	M.I. :		Last Name	ANARILLO	
Spouse's First Name		M.I.		Spouse's Last Name, if different		
Address	155 W FIRST STREET	City	Your City	State	Your St.	Zip Code
Telephone Number: Daytime	Your Number	Evening		Cell		
Your Date of Birth (mm/dd/yyyy)	5 / 4 / 1960	Spouse's Date of Birth (mm/dd/yyyy)		/ /		

**Critical Data**

Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse
Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse
As of December 31st were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced	
If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
Is your spouse deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, date spouse died (mm/dd/yyyy) / /	
Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, "see Special Rules below"	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3,000 or more?	Is person qualifying child of another person?
MIGUEL	ANARILLO	4-4-2002	SON	12	YES	NO	NO	NO	YES	NO	NO
TINA	ANARILLO	5-17-2002	DAUGHTER	12	YES	NO	NO	NO	YES	NO	NO

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

- Did one or both parents provide over half of the child's total support?  Yes  No
- Is the child in custody of one or both parents for more than half of the year?  Yes  No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Pay student loan interest?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Attend college or vocational school?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive Social Security payments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Own a home?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive unemployment payments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay for child/dependent care that allowed you to work?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Authorization**

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

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

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Interview Notes:**

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

**SOCIAL SECURITY**  
 XXX-XX-XXXX  
 This number has been established for  
**MIGUEL I. AMARILLO**

**SOCIAL SECURITY**  
 XXX-XX-XXXX  
 This number has been established for  
**PEDRO MITCHELL AMARILLO**


**SOCIAL SECURITY**  
 XXX-XX-XXXX  
 This number has been established for  
**TINA ANNE AMARILLO**

<b>Annual Statement – 2005</b>		<b>Amarillo Family</b>
QUALITY Child Care		EIN XX-XXXXXXX
5540 Wilson Drive		
Your City, State ZIP		
<b>Total Amount Received</b>	<b>\$4,000.00</b>	<b>Pedro &amp; Tina Amarillo</b>
March 31 <sup>st</sup>	\$1,000	
June 30 <sup>th</sup>	\$1,000	
September 30 <sup>th</sup>	\$1,000	
December 31 <sup>st</sup>	\$1,000	

Miguel I. Amarillo 1234  
 155 W. First Street  
 Your City, State ZIP Date \_\_\_\_\_  
 (512) 444-5555

Pay to the  
 Order of \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ Dollars

Bank Of Asbury  
 For:  
 XXXXXXXXXX: 0011111222334 1234 \_\_\_\_\_

a Control number 123455		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile.			
b Employer identification number (EIN) XX-XXXXXX				1 Wage, tips, other compensation 21,084.66	2 Federal income tax withheld 1248.22				
c Employer's name, address, and ZIP code Madison Magazine 200 E. Third Street Your City, State ZIP				3 Social security wages 21,609.66	4 Social security tax withheld 1340.00				
				5 Medicare wages and tips 21,609.66	6 Medicare tax withheld 313.00				
				7 Social security tips	8 Allocated tips				
d Employee's social security number XXX-XX-XXXX				9 Advance EIC payment 710.00	10 Dependent care benefits 1,000.00				
e Employee's first name and initial Last name Miguel Amarillo 155 W. First Street Your City, State ZIP				11 Nonqualified plans		12a See instructions for box 12 D 525.00			
				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 XX-XXXXXX	16 State wages, tips, etc. 21,084.66	17 State income tax 211.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** **2005** 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.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Bank of Asbury 1255 E 18th Street Your City, State ZIP		Payer's RTN (optional)	OMB No. 1545-0112 <b>2005</b> Interest Income Form 1099-INT	
PAYER'S Federal identification number XX-XXXXXXX	RECIPIENT'S identification number XXX-XX-XXXX	1 Interest income not included in box 3 \$ 66		
RECIPIENT'S name Miguel Amarillo Street address (including apt. no.) 155 W. First Street City, state, and ZIP code Your City, State ZIP		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
		4 Federal income tax withheld \$ 0	5 Investment expenses \$	
Account number (see instructions) 111112222334		6 Foreign tax paid \$	7 Foreign country or U.S. possession	

**Copy B For Recipient**  
This is important tax information and is being furnished to the Internal Revenue 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.

Form **1099-INT** (keep for your records) Department of the Treasury - Internal Revenue Service

41. What is Miguel's Filing Status?
- a. Single
  - b. Married Filing Joint
  - c. Married Filing Separately
  - d. Head of Household
  - e. Qualifying Widow
42. What is the total amount of income on Miguel's return?
- a. \$21,151
  - b. \$21,085
  - c. \$26,051
  - d. \$23,157
  - e. \$24,353
43. What is Miguel's Adjusted Gross Income?
- a. \$23,088
  - b. \$21,085
  - c. \$22,786
  - d. \$20,050
  - e. \$21,151
44. What is Miguel's taxable income?
- a. \$4,088
  - b. \$3,153
  - c. \$4,701
  - d. \$4,251
  - e. \$3,388
45. What is the amount on Miguel's Form 2441 Line 3?
- a. \$1,500
  - b. \$2,000
  - c. \$3,000
  - d. \$4,000
  - e. \$5,000
46. What is the amount on Miguel's Form 2441 Line 8?
- a. 0.35
  - b. 0.31
  - c. 0.28
  - d. 0.25
  - e. 0.20
47. What is the total tax amount due on Miguel's return?
- a. 0
  - b. \$470
  - c. \$565
  - d. \$660
  - e. \$710

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

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

49. What is the Additional Child Tax Credit amount?

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

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

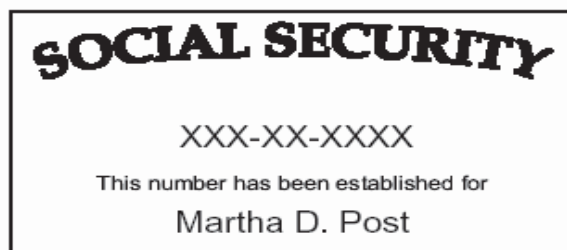
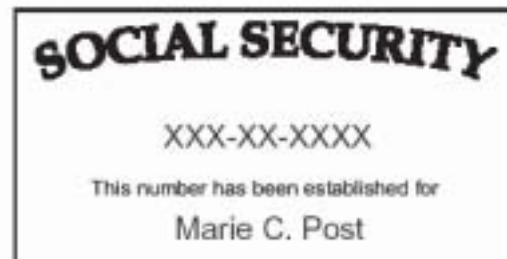
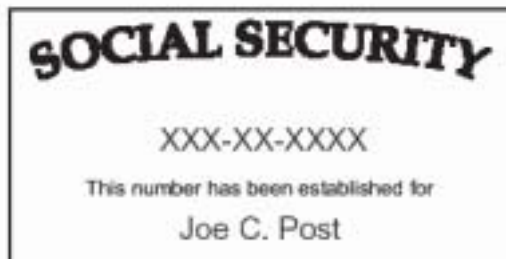
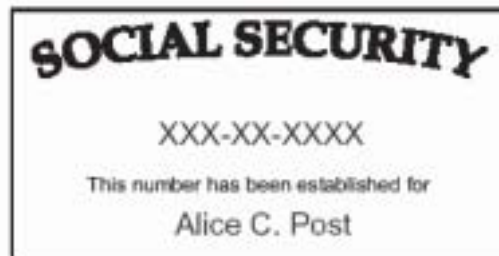
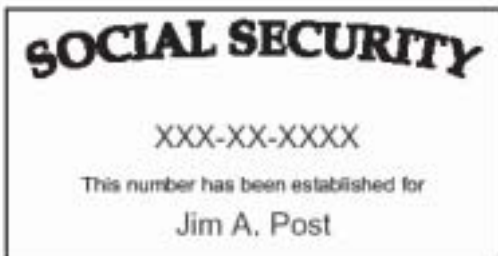
- a. Refund of \$5,018
- b. Refund of \$4,885
- c. Balance due of \$5,055
- d. Balance due of \$125
- e. Refund of \$5,235

## 2. VITA/TCE – INTERMEDIATE PROBLEM

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

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

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



## Annual Statement – 2005

Concord Child Care  
4014 Hamilton Lane  
Your City, State ZIP

EIN XX-XXXXXXX

Jim & Alice Post  
1010 North Franklin  
Your City, State Zip

Marie Post – After School Care	\$ 1,650
Martha Post – Day Care	\$ 4,250

Expenses provided by the Taxpayer:

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

### Jim's Handyman Work

Total Income - \$1300

Expenses

Tools - \$173

Supplies - \$32

Mileage – 136 miles in and around town (Total of 13456 miles driven in 2005)

The Posts bought Jim's truck in November 2002 and he has used it for some pick-up work each year. **Note: All of Jim's business related travel was before 9-1-2005.**



Form **13614**  
(Rev. 11-2005)

## INTERVIEW AND INTAKE SHEET

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name	JIM	M.I.	A	Last Name	POST
Spouse's First Name	ALICE	M.I.	C	Spouse's Last Name, if different	
Address	1010 NORTH FRANKLIN	City	Your City	State	Your St.
Telephone Number: Daytime	Your Number	Evening		Cell	
Your Date of Birth (mm/dd/yyyy)	10 / 13 / 1962	Spouse's Date of Birth (mm/dd/yyyy)	9 / 18 / 1965		

**Critical Data**

Check if U.S. Citizen or resident alien all year:  Taxpayer  Spouse

Check if lived in U.S. for more than 6 months:  Taxpayer  Spouse

Check if Legally Blind:  Taxpayer  Spouse

Check if Permanently Disabled:  Taxpayer  Spouse

As of December 31st were you:  Single  Legally Married  Separated  Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year?  Yes  No  N/A

Is your spouse deceased?  Yes  No if yes, date spouse died (mm/dd/yyyy) / /

Can your parents or someone else claim you or your spouse as a dependent on their tax return?  Yes  No

Did you provide more than half the cost of keeping up a home for the year?  Yes  No

Has the Earned Income Credit been disallowed by IRS?  Yes  No

### Family and Dependent Information

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, "see Special Rules below"	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3,000 or more?	Is person qualifying child of another person?
JOE	POST	3-2-1990	SON	12	YES	NO	YES	NO	YES	NO	NO
MARTIN	POST	4-19-1994	DAUGHTER	12	YES	NO	YES	NO	YES	NO	NO
MARTHA	POST	3-4-2011	DAUGHTER	12	YES	NO	NO	NO	YES	NO	NO

- \*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:**
- Did one or both parents provide over half of the child's total support?  Yes  No
  - Is the child in custody of one or both parents for more than half of the year?  Yes  No
  - Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay student loan interest?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Attend college or vocational school?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive Social Security payments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Own a home?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Receive unemployment payments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay for child/dependent care that allowed you to work?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Authorization**

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

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


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

Signature \_\_\_\_\_


Date \_\_\_\_\_

**Interview Notes:**

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

a Control number 1222465		OMB No. 1545-0048		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) XX-XXXXXX				1 Wages, tips, other compensation 14,650.00		2 Federal income tax withheld 364.00	
c Employer's name, address, and ZIP code Casper Appliances 201 West Third Street Your City, State ZIP				3 Social security wages 14,650.00		4 Social security tax withheld 908.30	
				5 Medicare wages and tips 14,650.00		6 Medicare tax withheld 212.43	
				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits	
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Alice Post 1010 North Franklin Your City, State ZIP				13 Salaried employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> First-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   XX-XXXXXX		16 State wages, tips, etc. 14,650.00		17 State income tax 105.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2 Wage and Tax Statement** **2005** 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.

a Control number 113665		OMB No. 1545-0048		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) XX-XXXXXX				1 Wages, tips, other compensation 48,250.00		2 Federal income tax withheld 4248.00	
c Employer's name, address, and ZIP code University Electronics 695 South 23rd Street Your City, State ZIP				3 Social security wages 49,250.00		4 Social security tax withheld 3053.50	
				5 Medicare wages and tips 49,250.00		6 Medicare tax withheld 714.13	
				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits 1000.00	
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Jim Post 1010 North Franklin Your City, State ZIP				13 Salaried employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> First-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   XX-XXXXXX		16 State wages, tips, etc. 48,250.00		17 State income tax 1805.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2 Wage and Tax Statement** **2005** 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.

41. What is the Posts' Filing Status?
- a. Single
  - b. Married Filing Joint
  - c. Married Filing Separately
  - d. Head of Household
  - e. Qualifying Widow
42. What is the net profit, if any, from Jim's work as a handyman?
- a. \$1,300
  - b. \$0
  - c. \$1,040
  - d. \$ 695
  - e. \$1,240
43. What is the total amount of income on the Posts' return?
- a. \$63,929
  - b. \$63,995
  - c. \$59,786
  - d. \$63,940
  - e. \$64,353
44. What is the Posts' Adjusted Gross Income?
- a. \$63,866
  - b. \$63,918
  - c. \$62,900
  - d. \$62,880
  - e. \$64,353
45. What is the amount on the Posts' Schedule A, line 1?
- a. \$1,685
  - b. \$2,160
  - c. \$2,835
  - d. \$3,209
  - e. \$6,660
46. What is the amount on Posts' Schedule A, line 28?
- a. \$14,260
  - b. \$15,829
  - c. \$13,560
  - d. \$19,985
  - e. \$14,985
47. What is the Posts' taxable income?
- a. \$48,088
  - b. \$43,153
  - c. \$32,881
  - d. \$34,353
  - e. \$32,956

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

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

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

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

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

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

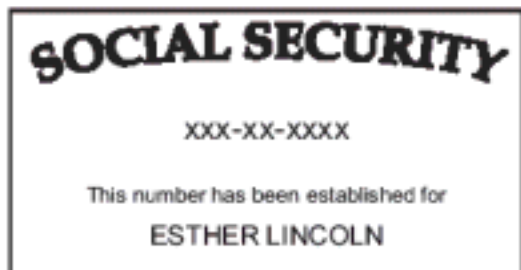
### 3. VITA/TCE - Advanced Problem

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

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

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

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



Form **13614**  
(Rev. 11-2005)

## INTERVIEW AND INTAKE SHEET

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name		ESTHER		M.I.	A		Last Name		LINCOLN	
Spouse's First Name				M.I.			Spouse's Last Name, if different			
Address		1809 N ALBANY STREET		City	Your City	State	Your St.	Zip Code	Your Zip	
Telephone Number: Daytime		Your Number		Evening			Cell			
Your Date of Birth (mm/dd/yyyy)		2 / 11 / 1938		Spouse's Date of Birth (mm/dd/yyyy)			/ /			

**Critical Data**

Check if U.S. Citizen or resident alien all year:  Taxpayer  Spouse

Check if lived in U.S. for more than 6 months:  Taxpayer  Spouse

Check if Legally Blind:  Taxpayer  Spouse

Check if Permanently Disabled:  Taxpayer  Spouse

As of December 31st were you:  Single  Legally Married  Separated  Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year?  Yes  No  N/A

Is your spouse deceased?  Yes  No if yes, date spouse died (mm/dd/yyyy) 6 / 15 / 1999

Can your parents or someone else claim you or your spouse as a dependent on their tax return?  Yes  No

Did you provide more than half the cost of keeping up a home for the year?  Yes  No

Has the Earned Income Credit been disallowed by IRS?  Yes  No

### Family and Dependent Information

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, "see Special Rules below"	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3,000 or more?	Is person qualifying child of another person?

- \*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:**
- Did one or both parents provide over half of the child's total support?  Yes  No
  - Is the child in custody of one or both parents for more than half of the year?  Yes  No
  - Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive Social Security payments? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Own a home? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Authorization**

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

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

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Interview Notes:**

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



**Esther Lincoln**  
 1809 N. Albany Street  
 Your City, State ZIP  
 (555) 444-5555

1234

Date \_\_\_\_\_

Pay to the  
 Order of \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ Dollars

National Bank  
 For \_\_\_\_\_  
 XXXXXXXX:00011112222234 1234 \_\_\_\_\_

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code SALEM PUBLIC SCHOOLS 277 W. ALLEN STREET YOUR CITY, STATE ZIP		1 Gross distribution \$ 28,792	OMB No. 1545-0119 <b>2005</b> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S Federal identification number XX-XXXXXXX		2a Taxable amount \$	2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		
RECIPIENT'S name ESTHER LINCOLN	RECIPIENT'S identification number XXX-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 2,597.00	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.	
Street address (including apt. no.) 1809 N. ALBANY STREET		5 Employee contributions or insurance premiums \$ 25,288.00	6 Net unrealized appreciation in employer's securities \$		
City, state, and ZIP code YOUR CITY, STATE ZIP		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	This information is being furnished to the Internal Revenue Service.
Account number (see instructions)		9a Your percentage of total distribution %	9b Total employee contributions \$		
		10 State tax withheld \$ 353	11 State/Payer's state no. XX-XXXXXX	12 State distribution \$ 28,792	
		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**

**2005** : PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>ESTHER A. LINCOLN</b>		Box 2. Beneficiary's Social Security Number <b>XXX-XX-XXXX</b>	
Box 3. Benefits Paid in 2005 <b>6,768.00</b>	Box 4. Benefits Repaid to SSA in 2005 <b>0.00</b>	Box 5. Net Benefits for 2005 (Box 3 minus Box 4) <b>6,768.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3  Benefits paid by direct deposit \$6768.00  MEDICARE PREMIUMS DEDUCTED \$ 948.00  TOTAL \$7,716.00		DESCRIPTION OF AMOUNT IN BOX 4 <b>NONE</b>	
		Box 6. Voluntary Federal Income Tax Withholding <b>0.00</b>	
		Box 7. Address  <b>1809 N ALBANY STREET YOUR CITY, STATE ZIP</b>	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	

Form SSA-1099-SM (12/2005)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

Draft as of July 13, 2005 - Subject to Change

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>MORRIS NATIONAL BANK 105 DILLARD STREET YOUR CITY, STATE ZIP</b>		Payer's RTN (optional)	OMB No. 1545-0112  <b>2005</b> <b>Interest Income</b>  Form <b>1099-INT</b>
PAYER'S Federal identification number <b>XX-XXXXXXX</b>	RECIPIENT'S identification number <b>XXX-XX-XXXX</b>	1 Interest income not included in box 3 <b>\$ 400</b>	
RECIPIENT'S name  <b>ESTHER LINCOLN</b>  Street address (including apt. no.) <b>1809 N ALBANY STREET</b> City, state, and ZIP code <b>YOUR CITY STATE ZIP</b>		2 Early withdrawal penalty <b>\$</b>	3 Interest on U.S. Savings Bonds and Treas. obligations <b>\$</b>
Account number (see instructions)		4 Federal income tax withheld <b>\$</b>	5 Investment expenses <b>\$</b>
		6 Foreign tax paid <b>\$</b>	7 Foreign country or U.S. possession

**Copy B  
For Recipient**  
This is important tax information and is being furnished to the Internal Revenue 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.

Form **1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. WASHINGTON CAPITAL 1345 FREMONT STREET YOUR CITY, STATE ZIP		to Date of sale or exchange 05/02/2005	OMB No. 1545-0713  <b>2005</b>  Form 1099-B	<b>Proceeds From Broker and Barter Exchange Transactions</b>
		to CUSIP no.		
PAYER'S Federal identification number XX-XXXXXXX		RECIPIENT'S identification number XXX-XX-XXXX		<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue 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.</small>
RECIPIENT'S name ESTHER LINCOLN  <small>Street address (including apt. no.)</small> 1809 N ALBANY STREET  <small>City, state, and ZIP code</small> YOUR CITY, STATE ZIP		3 Selling \$ 4,522	4 Federal income tax withheld \$	
CORPORATION'S name, street address, city, state, and ZIP code		5 No. of shares exchanged	6 Classes of stock exchanged	
Account number (see instructions)		7 Description 30 SHARES AEP INCORPORATED		
		8 Profit or (loss) realized in 2005 \$	9 Unrealized profit or (loss) on open contracts—12/31/2004 \$	
		10 Unrealized profit or (loss) on open contracts—12/31/2005 \$	11 Aggregate profit or (loss) \$	
		12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . . . <input type="checkbox"/>		

Form 1099-B (keep for your records) Department of the Treasury - Internal Revenue Service

41. What is Mrs. Lincoln's Filing Status?

- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

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

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

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

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

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

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

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

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

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

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

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

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

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

- a. \$34,088
- b. \$33,153
- c. \$32,394
- d. \$34,353
- e. \$32,434

49. What is Mrs. Lincoln's total tax?

- a. \$4,656
- b. \$4,976
- c. \$4,731
- d. \$4,326
- e. \$4,663

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

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

## 4. VITA - Military Problem

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

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

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

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

Rent collected in 2005 - \$4,200

Real Estate company fees - \$375

July to December Yard Maintenance & Repairs \$465

Annual Real Estate Taxes - \$630

Annual Mortgage Interest - \$2472

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

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

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

**SOCIAL SECURITY**  
XXX-XX-XXXX  
This number has been established for  
Marjorie E. North

**SOCIAL SECURITY**  
XXX-XX-XXXX  
This number has been established for  
Talynn C. North

**Annual Statement – 2005**

Quality Child Care  
4014 Washington Street  
Your City, State ZIP

EIN XX-XXXXXX

Marjorie North  
123 Main Street  
Your City, State Zip

Talynn – After School Care      \$ 1,650

**INTERVIEW AND INTAKE SHEET**

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name	MICHAEL	M.I.	L.	Last Name	NORTH
Spouse's First Name	MARJORIE	M.I.	E.	Spouse's Last Name, if different	
Address	123 MAIN STREET	City	Your City	State	Your St.
Telephone Number: Daytime	Your Number	Evening		Cell	
Your Date of Birth (mm/dd/yyyy)	03 / 16 / 1968	Spouse's Date of Birth (mm/dd/yyyy)	06 / 04 / 1965		

**Critical Data**

Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse	Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse
Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse
As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced	
If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <span style="margin-left: 20px;">if yes, date spouse died (mm/dd/yyyy) / /</span>	
Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, "see Special Rules below"	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3,000 or more?	Is person qualifying child of another person?
TALYN	NORTH	04-12-1998	DAUGHTER	12	YES	NO	YES	NO	YES	NO	NO

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

- Did one or both parents provide over half of the child's total support?  Yes  No
- Is the child in custody of one or both parents for more than half of the year?  Yes  No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay student loan interest?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Attend college or vocational school?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive Social Security payments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Own a home?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Receive unemployment payments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay for child/dependent care that allowed you to work?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Authorization**

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

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

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


Signature \_\_\_\_\_

Date \_\_\_\_\_


**Interview Notes:**

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




a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .									
b Employer identification number (EIN) XX-XXXXXXX				1 Wage, tips, other compensation 15,000.00	2 Federal income tax withheld 1,960.00										
c Employer's name, address, and ZIP code FURMAN COUNTY DISTRICT SCHOOLS 789 HIGH SCHOOL Your City, State ZIP				3 Social security wages 15,000.00	4 Social security tax withheld 930.00										
				5 Medicare wages and tips 15,000.00	6 Medicare tax withheld 217.50										
				7 Social security tips	8 Allocated tips										
				9 Advance EIC payment				10 Dependent care benefits							
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans				12a See instructions for box 12							
e Employee's first name and initial Last name MICHAEL L. NORTH 123 Main Street Your City, State zip				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   XX-XXXXXXX		16 State wages, tips, etc. 15,000.00		17 State income tax 765.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2005** 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.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .									
b Employer identification number (EIN) XX-XXXXXXX				1 Wage, tips, other compensation 0.00	2 Federal income tax withheld 0.00										
c Employer's name, address, and ZIP code DFAS P.O. BOX 8899 INDIANAPOLIS, IN 46249-2410				3 Social security wages 19,756.65	4 Social security tax withheld 1,224.91										
				5 Medicare wages and tips 19,756.65	6 Medicare tax withheld 286.47										
				7 Social security tips	8 Allocated tips										
				9 Advance EIC payment				10 Dependent care benefits							
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans				12a See instructions for box 12							
e Employee's first name and initial Last name MICHAEL L. NORTH 123 MAIN STREET YOUR CITY, STATE ZIP				13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>		Third party sick pay <input type="checkbox"/>		12b					
				14 Other				12c							
				Q \$19,756.65				12d							
f Employee's address and ZIP code				15 State Employer's state ID number XX   XX-XXXXXXX		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2005** 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.


a Control number		OMB No. 1545-0048		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .			
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 1,563.26	2 Federal income tax withheld 103.00				
c Employer's name, address, and ZIP code DFAS P.O. BOX 8899 INDIANAPOLIS, IN 46249-2410				3 Social security wages 1,563.26	4 Social security tax withheld 96.92				
				5 Medicare wages and tips 1,563.26	6 Medicare tax withheld 22.67				
				7 Social security tips	8 Allocated tips				
				9 Advance EIC payment				10 Dependent care benefits	
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name MICHAEL L. NORTH 123 MAIN STREET YOUR CITY, STATE ZIP				13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number XX XX-XXXXXXX	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

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

2005

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.

a Control number		OMB No. 1545-0048		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .			
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 28,956.00	2 Federal income tax withheld 2,364.00				
c Employer's name, address, and ZIP code FLINT ENTERPRISES 346 HARVARD STREET YOUR CITY, STATE ZIP				3 Social security wages 30,956.00	4 Social security tax withheld 1,919.27				
				5 Medicare wages and tips 30,956.00	6 Medicare tax withheld 448.86				
				7 Social security tips	8 Allocated tips				
				9 Advance EIC payment				10 Dependent care benefits	
d Employee's social security number XXX-XX-XXXX				11 Nonqualified plans		12a See instructions for box 12 D 2,000.00			
e Employee's first name and initial Last name MARJORIE E. NORTH 123 MAIN STREET YOUR CITY, STATE ZIP				13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number XX XX-XXXXXXX	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

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

2005

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.

41. What is the Norths' Filing Status?
- a. Single
  - b. Married Filing Joint
  - c. Married Filing Separately
  - d. Head of Household
  - e. Qualifying Widow
42. What is the amount on the Norths' Schedule E, line 26?
- a. \$4,200
  - b. \$27
  - c. \$ 0
  - d. -\$1,524
  - e. -\$5724
43. What is the total amount of income on the Norths' return?
- a. \$46,051
  - b. \$43,088
  - c. \$44,786
  - d. \$45,546
  - e. \$44,353
44. What is the Norths' Adjusted Gross Income?
- a. \$44,241
  - b. \$45,296
  - c. \$43,991
  - d. \$45,546
  - e. \$46,200
45. What is the Norths' standard or itemized deduction?
- a. \$5,724
  - b. \$7,300
  - c. \$10,000
  - d. \$8,435
  - e. \$2,390
46. What is the Norths' taxable income?
- a. \$24,088
  - b. \$24,641
  - c. \$21,653
  - d. \$24,353
  - e. \$27,341
47. What is the amount of Norths' Child & Dependent Care Credit?
- a. \$ 330
  - b. \$0
  - c. \$495
  - d. \$1,650
  - e. None of the above

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

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

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

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

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

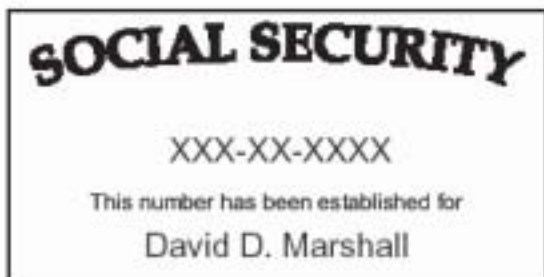
- a. Refund of \$2,963
- b. Refund of \$2,100
- c. Balance due of \$2,586
- d. Balance due of \$2,309
- e. Refund of \$2,701

## 5. VITA – VECTA – International Problem

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

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

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



**INTERVIEW AND INTAKE SHEET**

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

- You will need:**
- Valid Picture I.D.
  - Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
  - Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
  - Provider's address and Tax Identification Number for Child/Dependent Care Credit
  - Form 8332 or copy of divorce decree for non-custodial parent claiming child
  - Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
  - Copy of prior year's tax return, if available

Your First Name		DAVID	M.I.	C	Last Name		MARSHALL					
Spouse's First Name		MARIA	M.I.	C	Spouse's Last Name, if different							
Address			49084 BRANDT STRASSE		City	FRANKFURT	State	GERMANY	Zip Code	000099999		
Telephone Number: Daytime		Your Number			Evening			Cell				
Your Date of Birth (mm/dd/yyyy)					10 / 13 / 1979		Spouse's Date of Birth (mm/dd/yyyy)				9 / 18 / 1980	

**Critical Data**

Check if U.S. Citizen or resident alien all year:		<input checked="" type="checkbox"/> Taxpayer	Check if lived in U.S. for more than 6 months:		<input type="checkbox"/> Taxpayer	
		<input checked="" type="checkbox"/> Spouse			<input type="checkbox"/> Spouse	
Check if Legally Blind:		<input type="checkbox"/> Taxpayer	Check if Permanently Disabled:		<input type="checkbox"/> Taxpayer	
		<input type="checkbox"/> Spouse			<input type="checkbox"/> Spouse	
As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced						
If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A						
Is your spouse deceased?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If yes, date spouse died (mm/dd/yyyy)			/ /
Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home. *see Special Rules below	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$3200 or more?	Is person qualifying child of another person?
CLAIRE	MARSHALL	1-7-2005	DAUGHTER	12	YES	NO	NO	NO	YES	NO	NO
MARTHA	STEIN	11-4-1945	AUNT	12	NO	NO			YES	NO	

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

- Did one or both parents provide over half of the child's total support?  Yes  No
- Is the child in custody of one or both parents for more than half of the year?  Yes  No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  Yes  No

**During the tax year did you, your spouse, or anyone in your household:**

Receive any investment income (For example: interest or dividends)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Authorization**

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

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


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

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Interview Notes:**

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

a Control number		OMB No. 1545-0048		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 56,309.00	2 Federal income tax withheld 4,854.00		
c Employer's name, address, and ZIP code AAFEES P.O. BOX 12000 WASHINGTON DC ZIP				3 Social security wages 59,309.00	4 Social security tax withheld 3,677.16		
				5 Medicare wages and tips 59,309.00	6 Medicare tax withheld 859.98		
				7 Social security tips	8 Allocated tips		
				d Employee's social security number XXX-XX-XXXX			
e Employee's first name and initial Last name DAVID A. MARSHALL 49084 BRANDT STRASSE FANKFURT, GERMANY Zip				11 Nonqualified plans		12a See instructions for box 12 D 3000.00	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third party AIC pay <input type="checkbox"/>	12b		
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.
				19 Local income tax	20 Locality name		

Form **W-2 Wage and Tax Statement** **2005** 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.

41. What is the most advantageous Filing Status for the Marshalls?

- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. Can the Marshalls claim Mrs. Stein?

- a. Yes
- b. No

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

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



44. What is the Marshalls' Adjusted Gross Income?
- a. \$71,309
  - b. \$59,309
  - c. \$55,056
  - d. \$56,309
  - e. \$63,122
45. What is the Marshalls' standard or itemized deduction?
- a. \$5,724
  - b. \$7,300
  - c. \$10,000
  - d. \$5,000
  - e. \$12,390
46. What is the Marshalls' taxable income?
- a. \$36,709
  - b. \$48,709
  - c. \$35,056
  - d. \$43,222
  - e. \$39,709
47. What is the amount of the Marshalls Foreign Earned Income Exclusion, if any?
- a. \$0
  - b. \$10,000
  - c. \$12,000
  - d. \$71,309
  - e. \$56,309
48. What is the total tax on the Marshalls' return?
- a. \$2,300
  - b. \$3,021
  - c. \$4,800
  - d. \$3,779
  - e. \$1,660
49. What are the total payments on the Marshalls' return?
- a. \$4,854
  - b. \$4,708
  - c. \$4,800
  - d. \$5,708
  - e. \$3,660
50. What is the Marshalls' refund or balance due?
- a. Refund of \$1,075
  - b. Refund of \$1069
  - c. Balance due of \$1,075
  - d. Balance due of \$368
  - e. Refund of \$75

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# Blank Forms For Your Test

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

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

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

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Label

(See instructions on page 10.) Use the IRS label. Otherwise, please print or type.

Form fields for label information: For the year Jan. 1-Dec. 31, 2005, or other tax year beginning 2005, ending 2005. Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town or post office, state, and ZIP code.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want to go to this fund (see page 10) You Spouse

Filing Status

1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person. (See page 17). If the qualifying person is a child but not your dependent, enter the child's name here. 5 Qualifying widower with dependent child (see page 17).

Exemptions

Exemptions section: 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) If qualifying child for child tax credit (see page 10). 6d Total number of exemptions claimed.

Income

Table with 2 columns: Line number and Description. Lines 7-22 include: 7 Wages, salaries, tips, etc. (Attach Form(s) W-2); 8a Taxable interest; 8b Tax-exempt interest; 9a Ordinary dividends; 9b Qualified dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a IRA distributions; 15b Taxable amount; 16a Pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Total income.

Adjusted Gross Income

Table with 2 columns: Line number and Description. Lines 23-37 include: 23 Educator expenses; 24 Certain business expenses of reservists, performing artists, and fee-basis government officials; 25 Health savings account deduction; 26 Moving expenses; 27 One-half of self-employment tax; 28 Self-employed SEP, SIMPLE, and qualified plans; 29 Self-employed health insurance deduction; 30 Penalty on early withdrawal of savings; 31a Alimony paid; 31b Recipient's SSN; 32 IRA deduction; 33 Student loan interest deduction; 34 Tuition and fees deduction; 35 Domestic production activities deduction; 36 Total adjustments; 37 Adjusted gross income.

**Tax and Credits**

Standard Deduction for—  
 • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.  
 • All others:  
 Single or Married filing separately, \$5,000  
 Married filing jointly or Qualifying widow(er), \$10,000  
 Head of household, \$7,500

38	Amount from line 37 (adjusted gross income)		38
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind Total boxes checked ▶ 39a		
	If: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40
41	Subtract line 40 from line 38		41
42	If line 38 is \$100,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$100,475, see the worksheet on page 33.		42
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 9914 b <input type="checkbox"/> Form 4872		44
45	Alternative minimum tax (see page 20). Attach Form 6251		45
46	Add lines 44 and 45		46
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 37). Attach Form 8801 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8559	54	
55	Other credits. Check applicable boxes: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8901 c <input type="checkbox"/> Specify	55	
56	Add lines 47 through 55. These are your total credits		56
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-		57

**Other Taxes**

58	Self-employment tax. Attach Schedule SE		58
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		59
60	Additional tax on IRA, other qualified retirement plans, etc. Attach Form 5320 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

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election ▶ 99b		
67	Excess social security and tier 1 RRTA tax withheld (see page 54)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 54)	69	
70	Payments from: a <input type="checkbox"/> Form 438 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8855	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments		71

**Refund**

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid		72
73a	Amount of line 72 you want refunded to you		73a
b	Routing number	c Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax ▶ 74		

**Amount You Owe**

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55 ▶		75
76	Estimated tax penalty (see page 55)		76

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)?  Yes. Complete the following.  No

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

**Sign Here**

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTEN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

Label

(See instructions on page 10.) Use the IRS label. Otherwise, please print or type.

Form fields for name, address, and social security numbers.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want to go to this fund (see page 10) You Spouse

Filing Status

Check only one box.

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child

Exemptions

If more than four dependents, see page 1E.

Exemption selection fields (a, b, c, d) and dependent information table.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 1G.

Enclose, but do not attach, any payment. Also, please use Form 1040-Y.

Table with 22 rows for income sources (7-22) and columns for amounts.

Adjusted Gross Income

Table with 11 rows for adjustments (23-37) and columns for amounts.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 51.

• All others: Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,500

38 Amount from line 37 (adjusted gross income) 38
39a Check [ ] You were born before January 2, 1941, [ ] Blind Total boxes checked ▶ 39a
39b If [ ] Spouse was born before January 2, 1941, [ ] Blind
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40
41 Subtract line 40 from line 38 41
42 If line 38 is \$100,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$100,475 (see the worksheet on page 33) 42
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43
44 Tax (see page 33). Check if any boxes below: a [ ] Form(s) 9814 b [ ] Form 4072 44
45 Alternative minimum tax (see page 25). Attach Form 6251 45
46 Add lines 44 and 45 46
47 Foreign tax credit. Attach Form 1116 if required 47
48 Credit for child and dependent care expenses. Attach Form 2441 48
49 Credit for the elderly or the disabled. Attach Schedule R 49
50 Education credits. Attach Form 8863 50
51 Retirement savings contributions credit. Attach Form 8880 51
52 Child tax credit (see page 37). Attach Form 8801 if required 52
53 Adoption credit. Attach Form 8839 53
54 Credits from: a [ ] Form 8396 b [ ] Form 8859 54
55 Other credits. Check applicable box(es): a [ ] Form 3800 b [ ] Form 3801 c [ ] Specify 55
56 Add lines 47 through 55. These are your total credits 56
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶ 57

Other Taxes

58 Self-employment tax. Attach Schedule SE 58
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 59
60 Additional tax on 529 or other qualified retirement plans, etc. Attach Form 5320 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

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64
65 2005 estimated tax payments and amount applied from 2004 return 65
66a Earned income credit (EIC) 66a
66b Nonrefundable combat pay election ▶ (96b) 66b
67 Excess social security and tier 1 RRTA tax withheld (see page 54) 67
68 Additional child tax credit. Attach Form 8812 68
69 Amount paid with request for extension to file (see page 54) 69
70 Payments from: a [ ] Form 2439 b [ ] Form 4136 c [ ] Form 8855 70
71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments 71

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid 72
73a Amount of line 72 you want refunded to you 73a
▶ b Routing number [ ] ▶ c Type [ ] Checking [ ] Savings
▶ d Account number [ ]
74 Amount of line 72 you want applied to your 2006 estimated tax 74
75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55 ▶ 75
76 Estimated tax penalty (see page 55) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? [ ] Yes. Complete the following. [ ] No
Designee's name [ ] Phone no. [ ] Personal identification number (PIN) [ ]

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature [ ] Date [ ] Your occupation [ ] Daytime phone number [ ]
Spouse's signature. If a joint return, both must sign. [ ] Date [ ] Spouse's occupation [ ]

Paid Preparer's Use Only

Preparer's signature [ ] Date [ ] Check if self-employed [ ] Preparer's SSN or PTIN [ ]
Firm's name (or yours if self-employed), address, and ZIP code [ ] EIN [ ] Phone no. [ ]



**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**  
**(Schedule B is on back)**

OMB No. 1545-0074

**2005**

Department of the Treasury  
Internal Revenue Service (999)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see page A-2)	1	
	2	Enter amount from Form 1040, line 38-2	2	
	3	Multiply line 2 by 7.5% (.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b> State and local (check only one box):		5	
	a <input type="checkbox"/> Income taxes, or			
	b <input type="checkbox"/> General sales taxes (see page A-2)			
	6	Real estate taxes (see page A-3)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
9	Add lines 5 through 8	9		
<b>Interest You Paid</b> (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show the person's name, identifying no., and address ▶	11	
	12	Points not reported to you on Form 1098. See page A-4 for special rules	12	
	13	Investment interest. Attach Form 4052 if required. (See page A-4.)	13	
Note. Personal interest is not deductible.	14	Add lines 10 through 13	14	
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4.	15	
	16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16	
	17	Carryover from prior year	17	
	18	Add lines 15 through 17	18	
<b>Casualty and Theft Losses</b>	19	Casualty or theft losses. Attach Form 4684. (See page A-5.)	19	
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20	
	21	Tax preparation fees	21	
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	
	23	Add lines 20 through 22	23	
	24	Enter amount from Form 1040, line 38-24	24	
	25	Multiply line 24 by 2% (.02)	25	
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		
<b>Other Miscellaneous Deductions</b>	27	Other—from list on page A-6. List type and amount ▶	27	
<b>Total Itemized Deductions</b>	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.	28	
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11333X

Schedule A (Form 1040) 2005

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part II.

Part II Ordinary Dividends

(See page B-2 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

b If "Yes," enter the name of the foreign country

8 During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2.

Table with 2 columns: Yes, No. Rows for questions 7a, b, and 8.

**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**  
**(Schedule B is on back)**

OMB No. 1545-0074

**2005**

Department of the Treasury  
Internal Revenue Service (999)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see page A-2)	1	
	2	Enter amount from Form 1040, line 38-2	2	
	3	Multiply line 2 by 7.5% (.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b> State and local (check only one box):		5	
	a <input type="checkbox"/> Income taxes, or			
	b <input type="checkbox"/> General sales taxes (see page A-2)			
	6	Real estate taxes (see page A-3)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
9	Add lines 5 through 8	9		
<b>Interest You Paid</b> (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show the person's name, identifying no., and address ▶		
	12	Points not reported to you on Form 1098. See page A-4 for special rules	12	
	13	Investment interest. Attach Form 4052 if required. (See page A-4.)	13	
14	Add lines 10 through 13	14		
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4.	15	
	16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16	
	17	Carryover from prior year	17	
	18	Add lines 15 through 17	18	
<b>Casualty and Theft Losses</b>	19	Casualty or theft losses. Attach Form 4684. (See page A-5.)	19	
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20	
	21	Tax preparation fees	21	
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	
	23	Add lines 20 through 22	23	
	24	Enter amount from Form 1040, line 38-24	24	
	25	Multiply line 24 by 2% (.02)	25	
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		
<b>Other Miscellaneous Deductions</b>	27	Other—from list on page A-6. List type and amount ▶	27	
<b>Total Itemized Deductions</b>	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.	28	
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11333X

Schedule A (Form 1040) 2005

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer... 2 Add the amounts on line 1... 3 Excludable interest on series EE and I U.S. savings bonds... 4 Subtract line 3 from line 2...

Table with columns for Amount and rows for lines 1, 2, 3, 4.

Part II Ordinary Dividends

(See page B-2 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer... 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a...

Table with columns for Amount and rows for lines 5, 6.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends... or (b) had a foreign account... or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country... 7b During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Table with columns for Yes and No for questions 7a and 7b.

**SCHEDULE C-EZ**  
**(Form 1040)**

**Net Profit From Business**

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.  
Attach to Form 1040 or 1041. See instructions on back.

OMB No. 1545-0045

**2005**

Attachment  
Sequence No. **09A**

Department of the Treasury  
Internal Revenue Service

Name of proprietor

Social security number (SSN)

**Part I** General Information

**You May Use Schedule C-EZ Instead of Schedule C Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service

**B** Enter code from pages C-7, 8, & 9  
3 3 3 3 3 3

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), if any  
3 3 3 3 3 3 3 3

**E** Business address (including state or room no.). Address not required if same as on Form 1040, page 1.  
City, town or post office, state, and ZIP code

**Part II** Figure Your Net Profit

<b>1</b> Gross receipts. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-3 and check here <input type="checkbox"/>	1		
<b>2</b> Total expenses (see instructions). If more than \$5,000, you <b>must</b> use Schedule C.	2		
<b>3</b> Net profit. Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3		

**Part III** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ ..... / ..... / .....

**5** Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....

**6** Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No

**7** Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No

**8a** Do you have evidence to support your deduction? . . . . .  Yes  No

**b** If "Yes," is the evidence written? . . . . .  Yes  No

**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 I.

**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 identifies 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 identification number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms 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 when 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 meals 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 a.

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)**

a	Deductible business meals and entertainment (see page C-5)	a		
b	.....	b		
c	.....	c		
d	.....	d		
e	.....	e		
f	.....	f		
g	.....	g		
h	<b>Total.</b> Add lines a through g. Enter here and on line 2	h		

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service 990  
Name(s) shown on Form 1040

**Capital Gains and Losses**

▶ Attach to Form 1040. ▶ See instructions for Schedule D (Form 1040).  
▶ Use Schedule D-1 to list additional transactions for lines 1 and 3.

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 12

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .			2		
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .			3		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . .					6 ( )
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .					7

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line D . . . . .			9		
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .			10		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					12
13 Capital gain distributions. See page D-1 of the instructions . . . . .					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . .					14 ( )
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .					15

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2005

**Part III** Summary

<p><b>16</b> Combine lines 7 and 15 and enter the result. If line 15 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .</p>	<b>16</b>	
<p><b>17</b> Are lines 15 and 16 both gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>20% Rate Gain Worksheet</b> on page D-7 of the instructions. . . . . ▶</p>	<b>18</b>	
<p><b>19</b> Enter the amount, if any, from line 16 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions. . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the instructions for Form 1040. Do not complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, and then complete the <b>Schedule D Tax Worksheet</b> on page D-9 of the instructions. Do not complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> </p>	<b>21</b> (	)
<p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the instructions for Form 1040.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.</p>		



**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2005**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule E (Form 1040).

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and location of each rental real estate property:	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:		Yes	No
	A	B	A	B
A		<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value?</li> </ul> (See page E-3.)		
B				
C				

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received . . . . .	3			3
4 Royalties received . . . . .	4			4
<b>Expenses:</b>				
5 Advertising . . . . .	5			
6 Auto and travel (see page E-4) . . . . .	6			
7 Cleaning and maintenance . . . . .	7			
8 Commissions . . . . .	8			
9 Insurance . . . . .	9			
10 Legal and other professional fees . . . . .	10			
11 Management fees . . . . .	11			
12 Mortgage interest paid to banks, etc. (see page E-4) . . . . .	12			12
13 Other interest . . . . .	13			
14 Repairs . . . . .	14			
15 Supplies . . . . .	15			
16 Taxes . . . . .	16			
17 Utilities . . . . .	17			
18 Other (list) . . . . .	18			
19 Add lines 5 through 18 . . . . .	19			19
20 Depreciation expense or depletion (see page E-4) . . . . .	20			20
21 Total expenses. Add lines 19 and 20 . . . . .	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a loss, see page E-4 to find out if you must file Form 6198 . . . . .	22			
23 Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 6582. Real estate professionals must complete line 43 on page 2 . . . . .	23			
24 <b>Income.</b> Add positive amounts shown on line 22. Do not include any losses . . . . .	24			24
25 <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	25			25
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26			26

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 4996. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses?  Yes  No  
If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4962	(j) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (h) of line 29a				30
31 Add columns (f), (i), and (j) of line 29b				31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32

**Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules G, line 2c (see page E-5)	(d) Taxable income (net loss) from Schedules G, line 1b	(e) Income from Schedules G, line 2b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43

**SCHEDULE SE**  
**(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040. ▶ See instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)

Social security number of person  
with self-employment income ▶

**Who Must File Schedule SE**

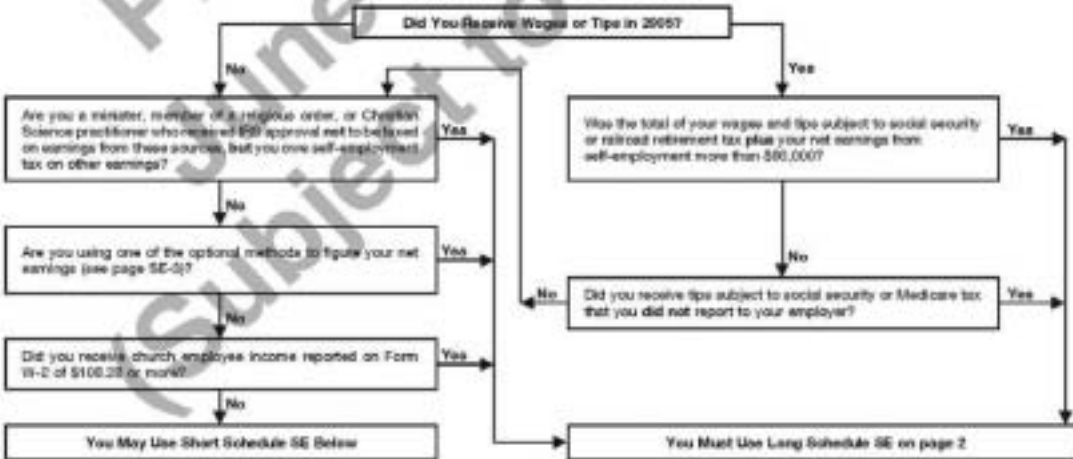
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 8. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .	2	
3	Combine lines 1 and 2 . . . . .	3	
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . . . . . ▶	4	
5	<b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>• \$80,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.</li> <li>• More than \$80,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.</li> </ul>	5	
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 . . . . .	6	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11398Z

Schedule SE (Form 1040) 2005

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶		
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**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

**A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

<b>1</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)			
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)			
<b>3</b> Combine lines 1 and 2			
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
<b>4b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			
<b>4c</b> Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue. ▶			
<b>5a</b> Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a		
<b>5b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
<b>6</b> Net earnings from self-employment. Add lines 4c and 5b	6		
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	7	90,000	00
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11	8a		
<b>8b</b> Unreported tips subject to social security tax (from Form 4137, line 8)	8b		
<b>8c</b> Add lines 8a and 8b	8c		
<b>9</b> Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
<b>10</b> Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
<b>11</b> Multiply line 9 by 2.9% (.029)	11		
<b>12</b> Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12		
<b>13</b> Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13		

**Part II Optional Methods To Figure Net Earnings (see page SE-3)**

**Farm Optional Method.** You may use this method only if (a) your gross farm income<sup>1</sup> was not more than \$2,400 or (b) your net farm profits<sup>2</sup> were less than \$1,733.

<b>14</b> Maximum income for optional methods	14	1,600	00
<b>15</b> Enter the smaller of two-thirds (⅔) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above	15		

**Nonfarm Optional Method.** You may use this method only if (a) your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.168% of your gross nonfarm income<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

**Caution.** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14	16		
<b>17</b> Enter the smaller of two-thirds (⅔) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B. <sup>2</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9. <sup>3</sup> From Sch. F, line 35, and Sch. K-1 (Form 1065), box 14, code A. <sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

**Qualified Dividends and Capital Gain Tax Worksheet—Line 44**

Keep for Your Records 

**Before you begin:** ✓ See the instructions for line 44 on page 33 to see if you can use this worksheet to figure your tax.  
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43	1.	_____
2. Enter the amount from Form 1040, line 9b	2.	_____
3. Are you filing Schedule D? <input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D, but do not enter less than -0- <input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13	3.	_____
4. Add lines 2 and 3	4.	_____
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	_____
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	_____
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	_____
8. Enter the <b>smaller</b> of: • The amount on line 7, or • \$29,700 if single or married filing separately, \$59,400 if married filing jointly or qualifying widow(er), \$39,800 if head of household.	8.	_____
9. Is the amount on line 7 equal to or more than the amount on line 8? <input type="checkbox"/> <b>Yes.</b> Skip lines 9 through 11; go to line 12 and check the "No" box. <input type="checkbox"/> <b>No.</b> Enter the amount from line 7	9.	_____
10. Subtract line 9 from line 7	10.	_____
11. Multiply line 10 by 5% (.05)	11.	_____
12. Are the amounts on lines 9 and 10 the same? <input type="checkbox"/> <b>Yes.</b> Skip lines 12 through 15; go to line 16. <input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 1 or line 6	12.	_____
13. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	_____
14. Subtract line 13 from line 12	14.	_____
15. Multiply line 14 by 15% (.15)	15.	_____
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	_____
17. Add lines 11, 15, and 16	17.	_____
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	_____
19. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	_____

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**Simplified Method Worksheet—Lines 16a and 16b**

Keep for Your Records 

**Before you begin:** ✓ If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

**Note.** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2005 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2005. Also, enter this amount on Form 1040, line 16a ..... 1. \_\_\_\_\_
2. Enter your cost in the plan at the annuity starting date ..... 2. \_\_\_\_\_
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after 1997 and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below ..... 3. \_\_\_\_\_
4. Divide line 2 by the number on line 3 ..... 4. \_\_\_\_\_
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before 1983**, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 ..... 5. \_\_\_\_\_
6. Enter the amount, if any, recovered tax free in years after 1986 ..... 6. \_\_\_\_\_
7. Subtract line 6 from line 5 ..... 7. \_\_\_\_\_
8. Enter the **smaller** of line 5 or line 7 ..... 8. \_\_\_\_\_
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R ..... 9. \_\_\_\_\_

**Table 1 for Line 3 Above**

IF the age at annuity starting date (see above) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

IF the combined ages at annuity starting date (see above) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

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**Social Security Benefits Worksheet—Lines 20a and 20b**

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040, lines 21 and 23 through 32 if they apply to you.
  - ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).
  - ✓ If you are married filing separately and you lived apart from your spouse for all of 2005, enter "D" to the right of the word "benefits" on line 20a.
  - ✓ Be sure you have read the **Exception** on page 24 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of all your Forms SSA-1099 and Forms RRB-1099 ..... 1. \_\_\_\_\_

2. Enter one-half of line 1 ..... 2. \_\_\_\_\_

3. Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 ..... 3. \_\_\_\_\_

4. Enter the amount, if any, from Form 1040, line 8b ..... 4. \_\_\_\_\_

5. Add lines 2, 3, and 4 ..... 5. \_\_\_\_\_

6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 ..... 6. \_\_\_\_\_

7. Is the amount on line 6 less than the amount on line 5?  
 No.  **Yes.** None of your social security benefits are taxable.  
 **Yes.** Subtract line 6 from line 5 ..... 7. \_\_\_\_\_

8. If you are:  
 • Married filing jointly, enter \$37,500  
 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2005, enter \$25,000  
 • Married filing separately and you lived with your spouse at any time in 2005, skip lines 4 through 15, multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17  
 ..... 8. \_\_\_\_\_

9. Is the amount on line 8 less than the amount on line 7?  
 No.  **Yes.** None of your social security benefits are taxable. You do not have to enter any amounts on line 20a or 20b of Form 1040. **But** if you are married filing separately and you lived apart from your spouse for all of 2005, enter -0- on line 20b. Be sure you entered "D" to the right of the word "benefits" on line 20a.  
 **Yes.** Subtract line 8 from line 7 ..... 9. \_\_\_\_\_

10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2005 ... 10. \_\_\_\_\_

11. Subtract line 10 from line 9. If zero or less, enter -0- ..... 11. \_\_\_\_\_

12. Enter the **smaller** of line 9 or line 10 ..... 12. \_\_\_\_\_

13. Enter one-half of line 12 ..... 13. \_\_\_\_\_

14. Enter the **smaller** of line 2 or line 13 ..... 14. \_\_\_\_\_

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- ..... 15. \_\_\_\_\_

16. Add lines 14 and 15 ..... 16. \_\_\_\_\_

17. Multiply line 1 by 85% (.85) ..... 17. \_\_\_\_\_

18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17 ..... 18. \_\_\_\_\_  
 • Enter the amount from line 1 above on Form 1040, line 20a.  
 • Enter the amount from line 18 above on Form 1040, line 20b.

**TIP** If any of your benefits are taxable for 2005 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

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**Child and Dependent Care Expenses**

Department of the Treasury  
Internal Revenue Service (990)

▶ Attach to Form 1040.  
▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

**Part I** **Persons or Organizations Who Provided the Care**—You must complete this part.  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

No → Complete only Part II below.  
 Yes → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

3	(a) Qualifying person's name First . . . . . Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)

<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32 . . . . .	3																																																													
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .	4																																																													
<b>5</b> If married, filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	5																																																													
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	6																																																													
<b>7</b> Enter the amount from Form 1040, line 38 . . . . .	7																																																													
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.37</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.36</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.35</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.34</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.33</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.32</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.31</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.30</td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.37	15,000—17,000		.34	31,000—33,000		.36	17,000—19,000		.33	33,000—35,000		.35	19,000—21,000		.32	35,000—37,000		.34	21,000—23,000		.31	37,000—39,000		.33	23,000—25,000		.30	39,000—41,000		.32	25,000—27,000		.29	41,000—43,000		.31	27,000—29,000		.28	43,000—No limit		.30	8	X .
If line 7 is:			If line 7 is:																																																											
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<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions . . . . .	9																																																													
<b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 . . . . .	10																																																													
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the smaller of line 9 or line 10 here and on Form 1040, line 48 . . . . .	11																																																													

**Part III Dependent Care Benefits**

12	Enter the total amount of <b>dependent care benefits</b> you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> 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 instructions) . . . . .	13	
14	Subtract line 13 from line 12 . . . . .	14	
15	Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .	15	
16	Enter the <b>smaller</b> of line 14 or 15 . . . . .	16	
17	Enter your <b>earned income</b> . See instructions . . . . .	17	
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income if your spouse was a student or was disabled; see the instructions for line 8 . . . . .</li> <li>• If married filing separately, see the instructions for the amount to enter . . . . .</li> <li>• All others, enter the amount from line 17 . . . . .</li> </ul>	18	
19	Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .	19	
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 from line 14 . . . . .	21	
22	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18) . . . . .	22	
23	<b>Deductible benefits.</b> Enter the <b>smallest</b> 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 <b>smaller</b> of line 19 or 22 . . . . .	24	
25	Enter the amount from line 23 . . . . .	25	
26	<b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	26	
27	<b>Taxable benefits.</b> 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 "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) . . . . .	28	
29	Add lines 23 and 26 . . . . .	29	
30	Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9 . . . . .	30	
31	Complete line 2 on the front of this form. <b>Do not</b> 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 <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11 . . . . .	32	

**Child and Dependent Care Expenses**

Department of the Treasury  
Internal Revenue Service (990)

▶ Attach to Form 1040.  
▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

**Part I** Persons or Organizations Who Provided the Care—You must complete this part.  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?
No → Complete only Part II below.  
Yes → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

**Part II** Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

2	(a) Qualifying person's name First <span style="margin-left: 100px;">Last</span>	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32 . . . . .	3																																																													
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7 Enter the amount from Form 1040, line 38 . . . . .	7																																																													
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20	8	X .
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27,000—29,000		.28	43,000—No limit		.20																																																									
9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions . . . . .	9																																																													
10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 . . . . .	10																																																													
11 <b>Credit for child and dependent care expenses.</b> Enter the smaller of line 9 or line 10 here and on Form 1040, line 48 . . . . .	11																																																													

**Part III Dependent Care Benefits**

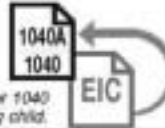
12	Enter the total amount of <b>dependent care benefits</b> you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	12	
13	Enter the amount forfeited, if any (see the instructions) . . . . .	13	
14	Subtract line 13 from line 12 . . . . .	14	
15	Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .	15	
16	Enter the <b>smaller</b> of line 14 or 15 . . . . .	16	
17	Enter your <b>earned income</b> . See instructions . . . . .	17	
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 8) . . . . .</li> <li>• If married filing separately, see the instructions for the amount to enter . . . . .</li> <li>• All others, enter the amount from line 17 . . . . .</li> </ul>	18	
19	Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .	19	
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 from line 14 . . . . .	21	
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18) . . . . .	22	
23	<b>Deductible benefits.</b> Enter the <b>smallest</b> 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 <b>smaller</b> of line 19 or 22 . . . . .	24	
25	Enter the amount from line 23 . . . . .	25	
26	<b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	26	
27	<b>Taxable benefits.</b> 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 "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) . . . . .	28	
29	Add lines 23 and 26 . . . . .	29	
30	Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2006, see the instructions for line 9 . . . . .	30	
31	Complete line 2 on the front of this form. <b>Do not</b> 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 <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11 . . . . .	32	

**SCHEDULE EIC**  
(Form 1040A or 1040)

**Earned Income Credit**  
Qualifying Child Information



OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040A or 1040  
only if you have a qualifying child.

Name(s) shown on return

Your social security number

**Before you begin:** See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

**Qualifying Child Information**

**Child 1**

**Child 2**

	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.				
<b>2 Child's SSN</b> The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
<b>3 Child's year of birth</b>	Year _____ <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
<b>4 If the child was born before 1987—</b>				
<b>a</b> Was the child under age 24 at the end of 2005 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2005?	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. <i>The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. <i>The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
<b>6 Number of months child lived with you in the United States during 2005</b>				
• If the child lived with you for more than half of 2005 but less than 7 months, enter "7." • If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 12339H

Schedule EIC (Form 1040A or 1040) 2005

## 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.

## Qualifying Child

A qualifying child is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or descendant of any of them (for example, your grandchild, niece, or nephew)

**AND**

was . . .

Under age 19 at the end of 2005

or

Under age 24 at the end of 2005 and a student

or

any age and permanently and totally disabled

**AND**

who . . .

Lived with you in the United States for more than half of 2005. If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 41 of the Form 1040A instructions or page 44 of the Form 1040 instructions.



*If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions.*




Do you want part of the EIC added to your take-home pay in 2005? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to [www.irs.gov](http://www.irs.gov).



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**Worksheet A—Earned Income Credit (EIC)—Lines 66a and 66b** *Keep for Your Records* 

**Before you begin:** ✓ Be sure you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are filing Schedule SE, because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B that begins on page 59.

**Part 1**

**All Filers Using Worksheet A**

1. Enter your earned income from Step 5 on page 47.
2. Look up the amount on line 1 above in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 

If line 2 is zero,  You cannot take the credit. Put "No" on the dotted line next to line 6a.
3. Enter the amount from Form 1040, line 38.
4. Are the amounts on lines 3 and 4 the same?
  - Yes.** Skip line 5; enter the amount from line 2 on line 6.
  - No.** Go to line 5.

**Part 2**

**Filers Who Answered "No" on Line 4**


5. If you filed:
  - No qualifying children, is the amount on line 3 less than \$6,550 (\$8,200 if married filing jointly)?
  - Two or more qualifying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)?
  - Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.
  - No.** Look up the amount on line 3 in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 

Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.

**Part 3**

**Your Earned Income Credit**

6. This is your earned income credit. 

Enter this amount on Form 1040, line 66a.
- 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 8882 to take the credit for 2005.

**Worksheet B—Earned Income Credit (EIC)—Lines 66a and 66b** *Keep for Your Records* 

Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue in Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a	
<b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b>	b. Enter any amount from Schedule SE, Section B, line 4b, and line 4c.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 1A, whichever applies.	-	1d	
	e. Subtract line 1d from 1c.	=	1e	

<b>Part 2</b>	2. Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.			
<b>Self-Employed NOT Required To File Schedule SE</b> <small>For example, your net earnings from self-employment were less than \$400.</small>	a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9*.	+	2b	
	c. Combine lines 2a and 2b.	=	2c	

\*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

<b>Part 3</b>	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.		3	
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<b>Part 4</b>	4a. Enter your earned income from Step 5 on page 47.		4a	
<b>All Filers Using Worksheet B</b>	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	+	4b	

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.


5. If you have:

- 2 or more qualifying children, is line 4b less than \$35,263 (\$37,263 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$31,030 (\$33,030 if married filing jointly)?
- No qualifying children, is line 4b less than \$11,750 (\$13,750 if married filing jointly)?

**Yes.** If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

**No.**  You cannot take the credit. Put "No" on the dotted line next to line 66a.

**Worksheet B**—Continued from page 50


Keep for Your Records 

**Part 5**

**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 48, on page 50.

7. Look up the amount on line 6 above in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

If line 7 is zero,  You cannot take the credit. Put "No" on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38.

9. Are the amounts on lines 8 and 6 the same?  
 **Yes.** Skip line 10; enter the amount from line 7 on line 11.  
 **No.** Go to line 10.

**Part 6**

**Filers Who Answered "No" on Line 9**

10. If you have:  
 • No qualifying children, is the amount on line 8 less than \$6,550 (\$8,550 if married filing jointly)?  
 • Two or more qualifying children, is the amount on line 8 less than \$14,400 (\$16,400 if married filing jointly)?  
 **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

**No.** Look up the amount on line 8 in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11.

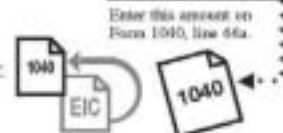
**Part 7**

**Your Earned Income Credit**

11. 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 8852 to take the credit for 2005.


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**Worksheet A—Earned Income Credit (EIC)—Lines 66a and 66b** *Keep for Your Records* 

**Before you begin:** ✓ Be sure you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are filing Schedule SE, because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B that begins on page 59.

**Part 1**

**All Filers Using Worksheet A**

1. Enter your earned income from Step 5 on page 47.
2. Look up the amount on line 1 above in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.   
 If line 2 is zero,  You cannot take the credit. Put "No" on the dotted line next to line 6a.
3. Enter the amount from Form 1040, line 38.
4. Are the amounts on lines 3 and 4 the same?
  - Yes.** Skip line 5; enter the amount from line 2 on line 6.
  - No.** Go to line 5.



**Part 2**

**Filers Who Answered "No" on Line 4**

5. If you have:
  - No qualifying children, is the amount on line 3 less than \$6,550 (\$8,250 if married filing jointly)?
  - Two or more qualifying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)?
  - Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.
  - No.** Look up the amount on line 3 in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.   
 Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.

**Part 3**

**Your Earned Income Credit**

6. This is your earned income credit.   
 Enter this amount on Form 1040, line 66a. 
- 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 8882 to take the credit for 2005.

**Worksheet B—Earned Income Credit (EIC)—Lines 66a and 66b** *Keep for Your Records* 

Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a	
<b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b>	b. Enter any amount from Schedule SE, Section B, line 4b, and line 4c.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 1A, whichever applies.	-	1d	
	e. Subtract line 1d from 1c.	=	1e	

<b>Part 2</b>	2. Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.			
<b>Self-Employed NOT Required To File Schedule SE</b> <small>For example, your net earnings from self-employment were less than \$400.</small>	a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9*.	+	2b	
	c. Combine lines 2a and 2b.	=	2c	

\*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

<b>Part 3</b>	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.		3	
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<b>Part 4</b>	4a. Enter your earned income from Step 5 on page 47.		4a	
<b>All Filers Using Worksheet B</b>	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	+	4b	

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.


5. If you have:

- 2 or more qualifying children, is line 4b less than \$35,263 (\$37,263 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$31,030 (\$33,030 if married filing jointly)?
- No qualifying children, is line 4b less than \$11,750 (\$13,750 if married filing jointly)?

**Yes.** If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

**No.**  You cannot take the credit. Put "No" on the dotted line next to line 66a.

**Worksheet B**—Continued from page 50


Keep for Your Records 

**Part 5**

**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 48, on page 50.

7. Look up the amount on line 6 above in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

If line 7 is zero,  You cannot take the credit. Put "No" on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38.

9. Are the amounts on lines 8 and 6 the same?  
 **Yes.** Skip line 10; enter the amount from line 7 on line 11.  
 **No.** Go to line 10.

**Part 6**

**Filers Who Answered "No" on Line 9**

10. If you have:  
 • No qualifying children, is the amount on line 8 less than \$6,550 (\$8,550 if married filing jointly)?  
 • Two or more qualifying children, is the amount on line 8 less than \$14,400 (\$16,400 if married filing jointly)?  
 **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

**No.** Look up the amount on line 8 in the EIC Table on pages 52-57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11.

**Part 7**

**Your Earned Income Credit**

11. 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 8852 to take the credit for 2005.

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**Child Tax Credit Worksheet—Line 52**

Keep for Your Records 



- To be a qualifying child for the child tax credit, the child must be under age 17 at the end of 2005 and meet the other requirements listed on page 41.
- Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ × \$1,000  
Enter the result. 1

2. Enter the amount from Form 1040, line 46. 2

3. Add the amounts from Form 1040:

Line 47 \_\_\_\_\_

Line 48 + \_\_\_\_\_

Line 49 + \_\_\_\_\_

Line 50 + \_\_\_\_\_

Line 51 + \_\_\_\_\_ Enter the total. 3

4. Are the amounts on lines 2 and 3 the same?

Yes. **TIP**  
You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below.

No. Subtract line 3 from line 2. 4

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 TIP below. **This is your child tax credit.** 5

No. Enter the amount from line 1.

Enter this amount on Form 1040, line 52.

**TIP** 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.



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Child Tax Credit Worksheet—Line 52

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be under age 17 at the end of 2005 and meet the other requirements listed on page 41.
- Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ × \$1,000  
Enter the result. 1

2. Enter the amount from Form 1040, line 46. 2

3. Add the amounts from Form 1040:  
Line 47 \_\_\_\_\_  
Line 48 + \_\_\_\_\_  
Line 49 + \_\_\_\_\_  
Line 50 + \_\_\_\_\_  
Line 51 + \_\_\_\_\_ Enter the total. 3

4. Are the amounts on lines 2 and 3 the same?  
 Yes. **TIP**  
You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below.  
 No. Subtract line 3 from line 2. 4

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 TIP below. } This is your child tax credit.  
 No. Enter the amount from line 1. } 5

Enter this amount on Form 1040, line 52.



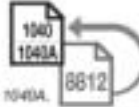
**TIP** You may be able to take the additional child tax credit on Form 1040, line 68, if you answered "Yes" on line 4 or line 5 above.

- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.

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Form **8812**

# Additional Child Tax Credit



OMB No. 1545-1423

**2005**

Attachment Sequence No. **47**

Department of the Treasury  
Internal Revenue Service (IRS)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

### Part I All Filers

1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 36 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . . **1**

2 Enter the amount from Form 1040, line 52, or Form 1040A, line 59 . . . . . **2**

3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit . . . . . **3**

4a Earned income (see instructions on back) . . . . . **4a**

b Nontaxable combat pay from Form(s) W-2, box 12, with code Q (if married filing jointly, include your spouse's amounts with yours) . . . . . **4b**

5 Is the amount on line 4a more than \$11,000?  
 No. Enter line 5 from worksheet on line 6.  
 Yes. Subtract \$11,000 from the amount on line 4a. Enter the result . . . . . **5**

6 Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6**  
 Next, do you have three or more qualifying children?  
 No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.  
 Yes. If line 6 is equal to or greater than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

### Part II Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . **7**

8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 29 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. }  
**1040A filers:** Enter -0- . . . . . **8**

9 Add lines 7 and 8 . . . . . **9**

10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 67. }  
**1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). . . . . **10**

11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11**

12 Enter the larger of line 6 or line 11 . . . . . **12**  
 Next, enter the smaller of line 3 or line 12 on line 13.

### Part III Additional Child Tax Credit

13 This is your additional child tax credit . . . . . **13**



Enter this amount on  
Form 1040, line 68, or  
Form 1040A, line 42.

Form **8863**

## Education Credits (Hope and Lifetime Learning Credits)

OMB No. 1545-0045

2005

Department of the Treasury  
Internal Revenue Service (99)

▶ See instructions.  
▶ Attach to Form 1040 or Form 1040A.

Attachment  
Sequence No. **50**

Name(s) shown on return

Your social security number

**Caution:** You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the same student in the same year.

**Part I Hope Credit. Caution:** You cannot take the Hope credit for more than 2 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000.	(e) Add columns (c) and column (d).	(f) Enter one-half of the amount in column (e).
2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III. ▶						<b>2</b>

**Part II Lifetime Learning Credit**

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4 Add the amounts on line 3, column (c), and enter the total			<b>4</b>
5 Enter the smaller of line 4 or \$10,000			<b>5</b>
6 Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III. ▶			<b>6</b>

**Part III Allowable Education Credits**

7 Tentative education credits. Add lines 2 and 6		<b>7</b>
8 Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widower	<b>8</b>	
9 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	<b>9</b>	
10 Subtract line 9 from line 8. If zero or less, stop; you cannot take any education credits	<b>10</b>	
11 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widower	<b>11</b>	
12 If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)	<b>12</b>	X
13 Multiply line 7 by line 12	<b>13</b>	
14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28	<b>14</b>	
15 Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30	<b>15</b>	
16 Subtract line 15 from line 14. If zero or less, stop; you cannot take any education credits	<b>16</b>	
17 <b>Education credits.</b> Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31. ▶	<b>17</b>	

\* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2005. <b>Do not</b> include rollover contributions . . . . .	1	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions) . . . . .	2	
3 Add lines 1 and 2 . . . . .	3	
4 Certain distributions received after 2002 and before the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception . . . . .	4	
5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	
6 In each column, enter the smaller of line 5 or \$2,000 . . . . .	6	
7 Add the amounts on line 6. If zero, stop; you cannot take this credit . . . . .	7	
8 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .	8	

9 Enter the applicable decimal amount shown below:

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
—	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	—	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10 Multiply line 7 by line 9 . . . . .	10	
11 Enter the amount from Form 1040, line 48, or Form 1040A, line 28 . . . . .	11	
12 Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31 . . . . .	12	
13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit . . . . .	13	
14 <b>Credit for qualified retirement savings contributions.</b> Enter the smaller of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32 . . . . .	14	

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

# 2005 Form 1040-V



Department of the Treasury  
Internal Revenue Service

## 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 check 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

- Detach Form 1040-V along the dotted line.
- Do not staple 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 form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. 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 instructions for Form 1040.

Cat. No. 20875C

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V (2005)

<b>Form 1040-V</b> Department of the Treasury Internal Revenue Service (2005)		<b>Payment Voucher</b>		OMB No. 1545-0044 <b>2005</b>	
► Do not staple or attach this voucher to your payment or return.					
1 Your social security number (SSN)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order	
				Dollars	Cents
4 Your first name and initial			Last name		
If a joint return, spouse's first name and initial			Last name		
Home address (number and street)					Apt. no.
City, town or post office, state, and ZIP code					

Cat. No. 20875C







# ***Understanding Taxes:*** **Just a Point and Click Away!**

**Students can  
learn about  
taxes online @**

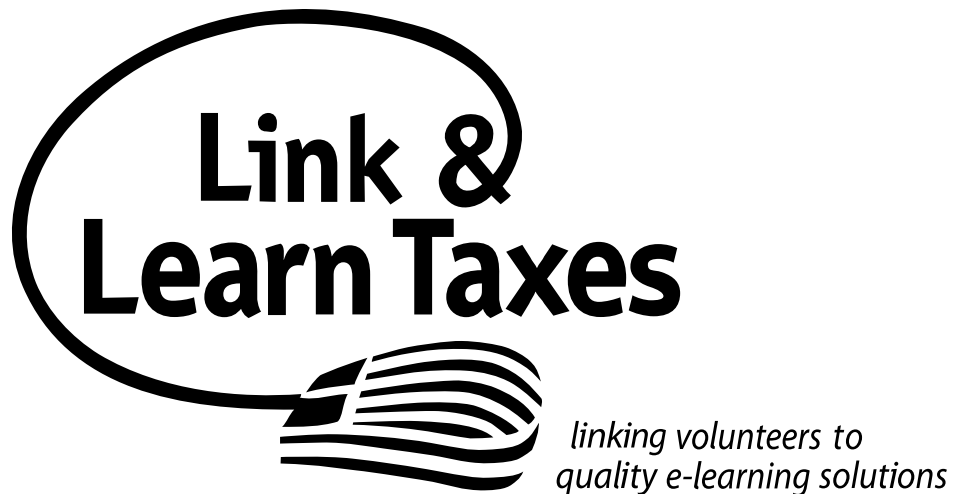


- <http://www.irs.gov/app/understandingTaxes/index.jsp>

**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](http://www.irs.gov/app/understandingTaxes/jsp/tools_using_hows.jsp).



## **E-learning for Volunteer Return Preparation**

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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

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[partner@irs.gov](mailto:partner@irs.gov)