



Volunteer Protection Act of 1997



- Protection from personal liability applies if the volunteer:
 - Acted within scope of responsibility-(only do what allowed to do)
 - Was trained and certified to do
 - Committed no willful, criminal, reckless, grossly negligent, or conscious, flagrantly indifferent acts
- Volunteers may not accept payment of any kind!

What is an income tax return?

Why must we file?

What types of taxes are taken out of worker's pay?



4012

WHO MUST FILE (TAB A)

United Way



VITA/TCE Volunteer Resource Guide **2019 RETURNS**
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

Chart A – For Most People Who Must File

If you may be claimed as a dependent by another taxpayer, you must file as a dependent whether you are being claimed or not. See Chart B.

Standard Deductions

| If your filing status is... | AND at the end of 2019 you were...* | THEN file a return if your gross income was at least...** |
|---|-------------------------------------|---|
| Single | under 65 | \$12,200 |
| | 65 or older | \$13,850 |
| Married filing jointly*** | under 65 (both spouses) | \$24,400 |
| | 65 or older (one spouse) | \$25,700 |
| | 65 or older (both spouses) | \$27,000 |
| Married filing separately (see the Instructions for Form 1040) | any age | \$5 or \$12,200 |
| Head of household (see the Instructions for Form 1040) | under 65 | \$18,350 |
| | 65 or older | \$20,000 |
| Qualifying widow(er) (see the Instructions for Form 1040) | under 65 | \$24,400 |
| | 65 or older | \$25,700 |

Objectives – Filing Status



Determine the most beneficial filing status allowed for the taxpayer

What filing status?



- Single
- Married Filing Joint
- Married Filing Separate
- Head of Household
- Qualifying Widow(er)^{*}with dependent children

December 31st



Single



On the last day of the year:

- ▶ Not married
- ▶ Legally separated or divorced, or
- ▶ Widowed before first day of tax year, not remarried within the year

Married Filing Jointly



This filing status generally the most beneficial

One return is filed covering both spouses

On the last day of the year:

- ▶ Married and live together
- ▶ Live apart but not legally separated or divorced
- ▶ Live together in recognized common law marriage
- ▶ Did not remarry after their spouse died during the year

Married Filing Separately



Each spouse files an individual return claiming their own income and exemptions

Taxes are generally higher for this status

- ▶ Some credits unavailable, some reduced
- ▶ More income may be taxed

Married Filing Separately



Some taxpayers file separately to avoid potential refund offset due to spouse's outstanding debts

- ▶ Suggest Form 8379, Injured Spouse Allocation

| | | |
|---|--|---|
| Form 8379 (Rev. February 2015) Department of the Treasury Internal Revenue Service | Injured Spouse Allocation ▶ Information about Form 8379 and its separate instructions is at www.irs.gov/form8379 . | OMB No. 1545-0074 Attachment Sequence No. 104 |
| Part I Should You File This Form? You must complete this part. | | |
| 1 Enter the tax year for which you are filing this form. ▶ _____ Answer the following questions for that year. | | |
| 2 Did you (or will you) file a joint return? <input type="checkbox"/> Yes. Go to line 3. <input type="checkbox"/> No. Stop here. Do not file this form. You are not an injured spouse. | | |
| 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions) • Federal tax • State income tax • State unemployment compensation • Child support • Spousal support • Federal nontax debt (such as a student loan) <input type="checkbox"/> Yes. Go to line 4. <input type="checkbox"/> No. Stop here. Do not file this form. You are not an injured spouse. Note. If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was (or will be) applied. See <i>Innocent Spouse Relief</i> , in the instructions for more information. | | |
| 4 Are you legally obligated to pay this past-due amount? <input type="checkbox"/> Yes. Stop here. Do not file this form. You are not an injured spouse. Note. If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was (or will be) applied. See <i>Innocent Spouse Relief</i> , in the instructions for more information. <input type="checkbox"/> No. Go to line 5a. | | |
| 5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see instructions) <input type="checkbox"/> Yes. Enter the name(s) of the community property state(s) _____ Go to line 5b. <input type="checkbox"/> No. Skip line 5b and go to line 6. | | |
| b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see instructions) <input type="checkbox"/> Yes. Skip lines 6 through 9. Go to Part II and complete the rest of this form. <input type="checkbox"/> No. Go to line 6. | | |

Head of Household



A taxpayer may qualify if he or she:

- ▶ Is unmarried or “considered unmarried” on last day of tax year, **and**
- ▶ Paid more than 50% cost of keeping up a home for the required period of time, **and**
- ▶ Had a qualifying person living with them more than half the year (except for temporary absences)

Qualifying person:

- ▶ Can be child, parent, or other relative
- ▶ See Pub 4012, Filing Status tab, [Who is a Qualifying Person...](#)

“Considered Unmarried” for Head of Household



Some married taxpayers may be “considered unmarried” for filing Head of Household if they:

- ▶ File a return separate from their spouse **and**
- ▶ Paid more than 50% cost of keeping up their home **and**
- ▶ Lived apart from their spouse during the entire last six months of the tax year (not apart due to work or school—but separated) **and**
- ▶ Provided the main home for more than half the year of a qualifying *dependent* child, stepchild, or authorized foster child

Qualifying Widow(er)

*with dependent children



- As beneficial as Married Filing Jointly
- Taxpayer would use Married Filing Jointly or Married Filing Separately in the year of spouse's death (if not remarried)
- For two years following the year of spouse's death (if surviving spouse does not remarry)
- Must be able to claim child as dependent

Part II – Marital Status and Household Information

1. As of December 31, 2018, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2018? Yes No
 Divorced Date of final decree _____ b. Did you live with your spouse during any part of the last six months of 2018? Yes No
 Legally Separated Date of separate maintenance agreement _____
 Widowed Year of spouse's death _____

2. List the names below of:
 • everyone who lived with you last year (other than your spouse)
 • anyone you supported but did not live with you last year

If additional space is needed check here and list on page _____

| To be completed by a Certified Volunteer Prepare | | | | | | | | | | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|--|--|--|--|---|
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/18 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,150 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining home for this person? (yes/no) |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Summary



There are five filing statuses

Filing status affects the amount of tax, credits, and deductions

Choose the correct and best filing status that results in the lowest tax



4012

WHO MUST FILE (TAB A)

VITA/TCE Volunteer Resource Guide **2019 RETURNS**
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

United Way



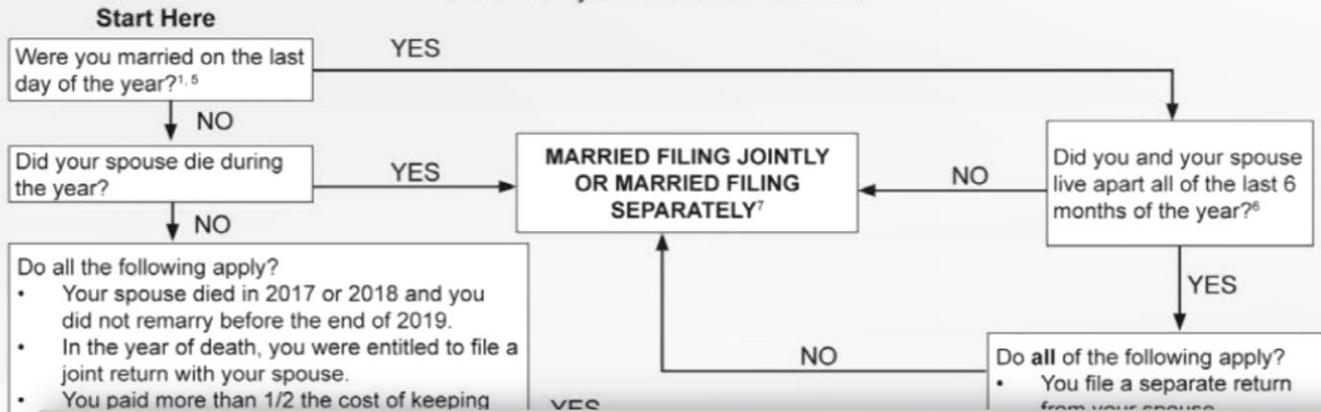
Chart A – For Most People Who Must File

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Determination of Filing Status – Decision Tree

See TaxSlayer entries later in this tab.



B8-10

Filing Status - Interview Tips

Probe/Action: Ask the taxpayer:

step
1

Were you married on December 31 of the tax year? ^{1,5} You are considered unmarried if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law are not considered married. A taxpayer is married regardless of where the spouse lives.

If YES, go to Step 2.
If NO, go to Step 4.

Which Filing Status?



1. Steve and Lucinda had been married 30 years when Steve died January 2019. Since then Lucinda lived alone. What is Lucinda's filing status?
2. Jody is 17 years old. She lives with her parents but had a summer job to make money for her college fund. What is her filing status?

Which Filing Status?



3. Mary and John are married with 3 children. They have lived together all year. What filing status choices do they have?
4. Kyle and his girlfriend Haley share an apartment. They both have jobs and share expenses. Neither is married or has children. What filing status choices do they have?

Which Filing Status?



5. Archie and Elaine lived together all of 2019. They got married on January 1, 2020. What is their filing status?
6. What if they married the day before?

Which Filing Status?



Judy and Joe are married, but they didn't live together at all in 2019. They have one child who lives with Judy, who pays all the household expenses.

What are their filing status choices:

- a. If Joe is deployed with an army in Turkey?
- b. If Joe is working for a civilian contractor in Turkey?

Which Filing Status?



Judy and Joe are married, but they didn't live together at all in 2019. They have one child who lives with Judy, who pays all the household expenses.

What are their filing status choices:

- c. If Joe left last June without saying good-bye, and Judy doesn't know where he is?
- d. If Joe and Judy signed a separate maintenance agreement in 2019 between themselves and are planning to divorce soon.

Wages, Salaries, Tips – Form W-2

Wages, salaries and tips are reported to the taxpayer on Form W-2

| | | | | | | |
|---|----------------------------|--|---------------------|---|---------------------|------------------|
| a Employee's social security number | | Safe, accurate, FAST! Use | | Visit the IRS website at www.irs.gov/efile | | |
| b Employer identification number (EIN) | | 1 Wages, tips, other compensation | | 2 Federal income tax withheld | | |
| c Employer's name, address, and ZIP code | | 3 Social security wages | | 4 Social security tax withheld | | |
| | | 5 Medicare wages and tips | | 6 Medicare tax withheld | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 Verification code | | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Suff. | | 11 Nonqualified plans | | 12a See instructions for box 12 | | |
| | | 13 Statutory employee Retirement plan Third-party sick pay | | 12b | | |
| | | 14 Other | | 12c | | |
| f Employee's address and ZIP code | | | | 12d | | |
| 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

2018

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. Employee's social security number
142-00-6789

Save. accurate,
FAST! Use



Visit the IRS website at
www.irs.gov/efile

OMB No. 1545-000E

| | | | | | | |
|--|----------------------------|---|----------------------|---|----------------------|-------------------|
| b. Employer identification number (EIN) 34-6000000 | | 1. Wages, tips, other compensation \$1,620.00 | | 2. Federal income tax withheld \$162.00 | | |
| c. Employer's name, address, and ZIP code GILMER ELEMENTARY SCHOOL 2250 DELTA AVENUE LABELLE, FLORIDA 33935 | | 3. Social security wages \$1,620.00 | | 4. Social security tax withheld \$100.44 | | |
| | | 5. Medicare wages and tips \$1,620.00 | | 6. Medicare tax withheld \$23.49 | | |
| | | 7. Social security tips | | 8. Allocated tips | | |
| d. Control number | | 9. | | 10. Dependant care benefits | | |
| e. Employee's first name and initial Last name Employee's address and ZIP code CATHY SANDERS 123 MORGAN LANE LABELLE, FLORIDA 33935 | | 11. Nonqualified plans | | 12a. See instructions for box 12 | | |
| | | 13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | 12b. | | |
| | | 14. Other | | 12c. | | |
| | | | | 12d. | | |
| | | | | | | |
| 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

2019

Copy B - To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

a. Employee's social security number
142-00-6789

Save. accurate,
FAST! Use



Visit the IRS website at
www.irs.gov/efile

OMB No. 1545-0008

| | | | | | | |
|--|----------------------------|---|----------------------|---|----------------------|-------------------|
| b. Employer identification number (EIN) 44-1000000 | | 1. Wages, tips, other compensation \$34,620.00 | | 2. Federal income tax withheld \$3,369.00 | | |
| c. Employer's name, address, and ZIP code WILLIAMS MANUFACTURING 2520 AUSTIN BLVD LABELLE, FL 33935 | | 3. Social security wages \$38,620.00 | | 4. Social security tax withheld \$2,394.44 | | |
| | | 5. Medicare wages and tips \$38,620.00 | | 6. Medicare tax withheld \$559.99 | | |
| | | 7. Social security tips | | 8. Allocated tips | | |
| d. Control number | | 9. | | 10. Dependant care benefits | | |
| e. Employee's first name and initial Last name Employee's address and ZIP code CATHY SANDERS 123 MORGAN LANE LABELLE, FLORIDA 33935 | | 11. Nonqualified plans | | 12a. See instructions for box 12 D \$4,000.00 | | |
| | | 13. Statutory Employee Plan Retirement Plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | 12b. | | |
| | | 14. Other | | 12c. | | |
| | | | | 12d. | | |
| | | | | | | |
| 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 |
| | | | | | | |

W-2 Wage and Tax Statement

2019

Form

Copy B - To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

Intake/Interview & Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

| | | | | |
|---|-----------------------------------|---|---|--|
| 1. Your first name <i>EMILY</i> | M.I. | Last name <i>CLARK</i> | Daytime telephone number <i>863 655 6535</i> | Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Your spouse's first name | M.I. | Last name | Daytime telephone number | Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address <i>129 Pennington Place</i> | | Apt # | City <i>Labelle</i> | State <i>FL</i> ZIP code <i>33935</i> |
| 4. Your Date of Birth <i>09/05/1970</i> | 5. Your job title <i>NURSE</i> | | 6. Last year, were you: | |
| | | b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| | | | | c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 7. Your spouse's Date of Birth | 8. Your spouse's job title | | 9. Last year, was your spouse: | |
| | | b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No | | a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | | | c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure | | | | |
| 11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |

Part II - Marital Status and Household Information

1. As of December 31, 2018, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2018? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2018? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/18 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by a Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|--|--|--|--|---|
| | | | | | | | | | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,150 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | | | | |
| <i>n/a</i> | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Check appropriate box for each question in each section

| Yes | No | Unsure | Part III – Income – Last Year, Did You (or Your Spouse) Receive |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income or separate maintenance payments? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment Compensation? (Form 1099G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____ |
| Yes | No | Unsure | Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (A) Deductions: <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Expenses related to self-employment income or any other income you received? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Student loan interest? (Form 1098-E) |
| Yes | No | Unsure | Part V – Life Events – Last Year, Did You (or Your Spouse) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (A) Adopt a child? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was declared a Federal disaster area? If yes, where? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Receive a letter from the IRS? |

Check appropriate box for each question in each section

| Yes | No | Unsure | Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s) |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Have health care coverage? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have an exemption granted by the Marketplace? |

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

| Name | MEC All Year | No MEC | Months with MEC | Months with Exemption | Exempt All Year | Notes |
|-----------|--------------|--------|-------------------------|-------------------------|-----------------|-------|
| Taxpayer | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Spouse | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Dependent | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Dependent | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Dependent | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |

Part VII - Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) MARYM@unitedwaylee.org

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

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds Yes No c. To split your refund between different accounts Yes No4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants.

Your answers will be used only for statistical purposes.

5. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer6. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer7. Do you or any member of your household have a disability? Yes No Prefer not to answer8. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

has health insurance All year
would like Refund check mailed

United
Way



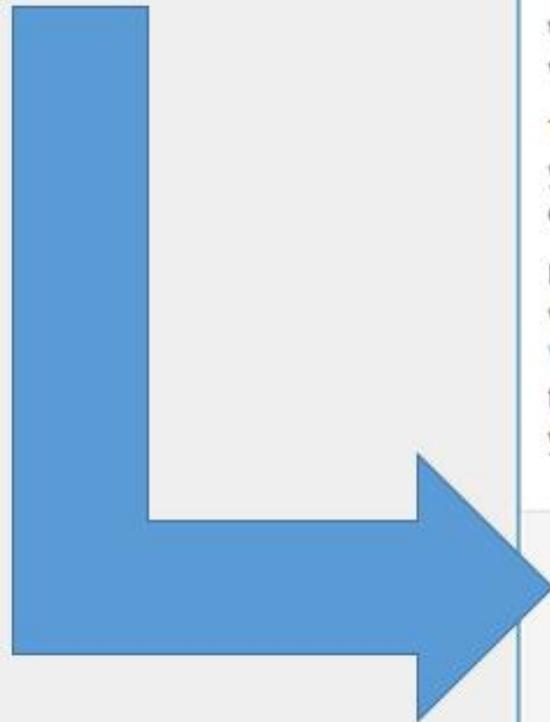
Let's Create a Tax-Return



linklearncertification.com



PASSWORD:
TRAINPROWEB



Access Link & Learn Taxes

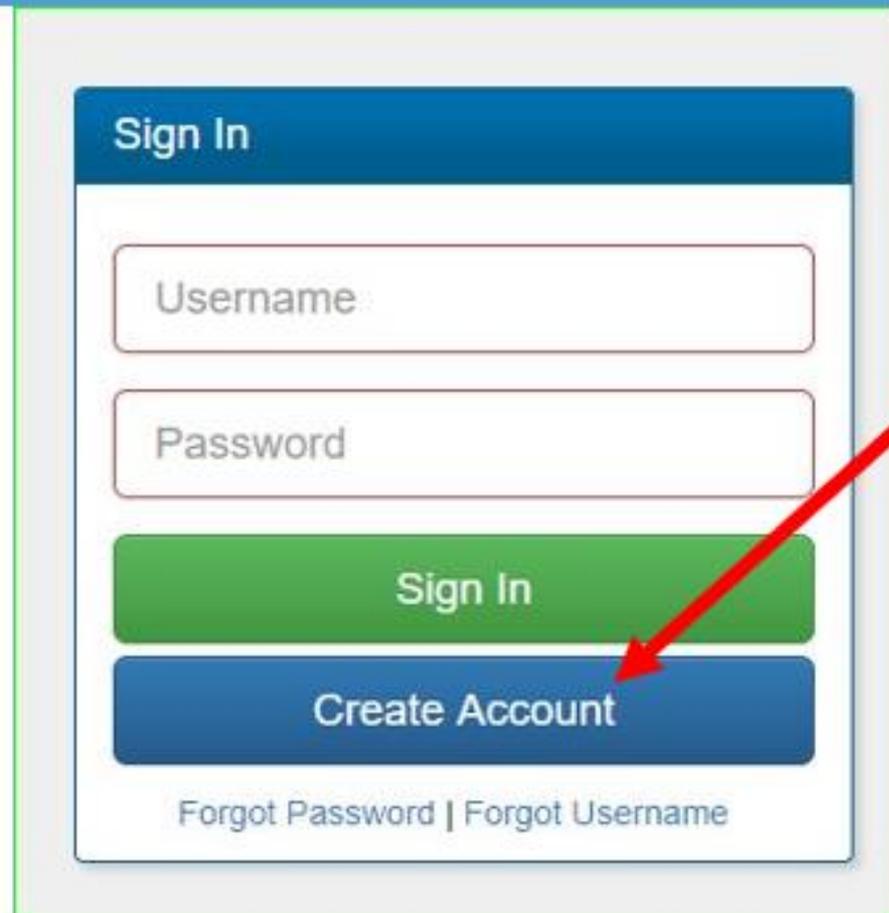
Hello,

Welcome to the Electronic Tax Software Practice Lab for VITA/TCE volunteers. When you enter this site, you will be able to prepare tax returns to practice what you just learned in Link & Learn Taxes. We recommend that you use the problems and exercises contained in Publication 4491 W, VITA/TCE Workbook, Comprehensive Problems and Practice Exercises. These problems and exercises were specifically designed to cover the types of tax returns that VITA/TCE volunteers encounter at their volunteer sites.

To access the practice lab enter below the password you received from the IRS or your site coordinator. If you do not know the password please contact your site coordinator or local IRS Relationship Manager.

If you are not currently a VITA/TCE volunteer and would like to become a volunteer, please click here to get started: <https://www.irs.gov/Individuals/IRS-Tax-Volunteers>. Your information will be forwarded to sponsoring partners in your area for further contact. You will be contacted within 2 weeks after you have submitted your information.

Create an Account



The image shows a user interface for logging in and creating an account. It features a dark blue header with the text "Sign In". Below the header are two input fields: "Username" and "Password". There are two buttons: a green "Sign In" button and a blue "Create Account" button. A red arrow points from the right side of the screen towards the "Create Account" button. At the bottom of the form, there are links for "Forgot Password" and "Forgot Username".

Sign In

Username

Password

Sign In

Create Account

[Forgot Password](#) | [Forgot Username](#)

Account Information

Email Address

Confirm Email Address

Username

Write this information down
now before you forget it

Password

Confirm Password

Password must contain a minimum of 15 and maximum of 25 characters at least 1 Uppercase Alphabet, 1 Lowercase Alphabet, 1 Number and 1 Special Character (@!%*?&)

Program Type

Site Identification Number (SIDN)

 mber (SIDN)

Password Recovery

Security Question

Security Answer

ONCE YOU HAVE
CREATED YOUR
ACCOUNT—HELP
OTHERS

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

| | | |
|--|-------------------------------|--|
| Your first name and middle initial CATHY | Last name SANDERS | Your social security number 142-00-6789 |
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |
| Home address (number and street). If you have a P.O. box, see instructions. 123 MORGAN LANE | | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). LABELLE, FL 33935 | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code |
| If more than four dependents, see instructions and ✓ here <input type="checkbox"/> | | |

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

| Dependents (see instructions): | | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instructions): | |
|--------------------------------|-----------|----------------------------|-------------------------|--|-----------------------------|
| (1) First name | Last name | | | Child tax credit | Credit for other dependents |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|----|--|----|----|-------|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | 1 | 36240 |
| 2a | Tax-exempt interest | 2a | 2b | |
| 3a | Qualified dividends | 3a | 3b | |
| 4a | IRA distributions | 4a | 4b | |
| c | Pensions and annuities | 4c | 4d | |
| 5a | Social security benefits | 5a | 5b | |
| 6 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | | 6 | |
| 7a | Other income from Schedule 1, line 9 | | 7a | |
| b | Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income | | 7b | 36240 |

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

| | | | | | |
|-----|--|----|--------------------------|-----|-------|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | 1 | 36240 |
| 2a | Tax-exempt interest | 2a | | 2b | |
| 3a | Qualified dividends | 3a | | 3b | |
| 4a | IRA distributions | 4a | | 4b | |
| c | Pensions and annuities | 4c | | 4d | |
| 5a | Social security benefits | 5a | | 5b | |
| 6 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | | <input type="checkbox"/> | 6 | |
| 7a | Other income from Schedule 1, line 9 | | | 7a | |
| b | Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income | | | 7b | 36240 |
| 8a | Adjustments to income from Schedule 1, line 22 | | | 8a | |
| b | Subtract line 8a from line 7b. This is your adjusted gross income | | | 8b | 36240 |
| 9 | Standard deduction or itemized deductions (from Schedule A) | 9 | 12200 | | |
| 10 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | 10 | | | |
| 11a | Add lines 9 and 10 | | | 11a | 12200 |
| b | Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- | | | 11b | 24040 |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate Instructions.

Form 1040 (2019)

QNA

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

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| 7a | Other income from Schedule 1, line 9 | | | 7a | |
| b | Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income <input type="checkbox"/> | | | 7b | 36240 |
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Filing Status

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Form 1040 (2019)

QNA

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
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Form 1040 (2019)

QNA

Standard Deduction for—

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Form **1040** (2019)

QNA

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

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|-----|---|----|-------|-------|
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| 2a | Tax-exempt interest | 2a | | |
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| 5a | Social security benefits | 5a | | |
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| 9 | Standard deduction or itemized deductions (from Schedule A) | 9 | 12200 | |
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate Instructions.

Form 1040 (2019)

QNA

| | | | | | | | | | | | | | | | | | | | |
|-----------------------|--|-----|------|------|---|---|---|---|---|---|---|---|---|---|---|---|--|--|--|
| 12a | Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 12a | 2689 | | | | | | | | | | | | | | | | |
| b | Add Schedule 2, line 3, and line 12a and enter the total ▶ | 12b | | 2689 | | | | | | | | | | | | | | | |
| 13a | Child tax credit or credit for other dependents | 13a | | | | | | | | | | | | | | | | | |
| b | Add Schedule 3, line 7, and line 13a and enter the total ▶ | 13b | | | | | | | | | | | | | | | | | |
| 14 | Subtract line 13b from line 12b. If zero or less, enter -0- | 14 | | 2689 | | | | | | | | | | | | | | | |
| 15 | Other taxes, including self-employment tax, from Schedule 2, line 10 | 15 | | 0 | | | | | | | | | | | | | | | |
| 16 | Add lines 14 and 15. This is your total tax ▶ | 16 | | 2689 | | | | | | | | | | | | | | | |
| 17 | Federal income tax withheld from Forms W-2 and 1099 | 17 | | 3531 | | | | | | | | | | | | | | | |
| 18 | Other payments and refundable credits: | | | | | | | | | | | | | | | | | | |
| a | Earned income credit (EIC) | 18a | | | | | | | | | | | | | | | | | |
| b | Additional child tax credit. Attach Schedule 8812 | 18b | | | | | | | | | | | | | | | | | |
| c | American opportunity credit from Form 8863, line 8 | 18c | | | | | | | | | | | | | | | | | |
| d | Schedule 3, line 14 | 18d | | | | | | | | | | | | | | | | | |
| e | Add lines 18a through 18d. These are your total other payments and refundable credits ▶ | 18e | | | | | | | | | | | | | | | | | |
| 19 | Add lines 17 and 18e. These are your total payments ▶ | 19 | | 3531 | | | | | | | | | | | | | | | |
| Refund | 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid | 20 | | 842 | | | | | | | | | | | | | | | |
| 21a | Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 21a | | 842 | | | | | | | | | | | | | | | |
| ▶ b | Routing number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | X | X | X | X | X | X | X | X | X | | | | | | | | | |
| X | X | X | X | X | X | X | X | X | | | | | | | | | | | |
| ▶ d | Account number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | | | |
| X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | | | | | |
| 22 | Amount of line 20 you want applied to your 2020 estimated tax ▶ | 22 | | | | | | | | | | | | | | | | | |
| Amount You Owe | 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions ▶ | 23 | | | | | | | | | | | | | | | | | |
| 24 | Estimated tax penalty (see instructions) ▶ | 24 | | | | | | | | | | | | | | | | | |

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

| | | | | | |
|-----------------------|--|-----|------|-----|------|
| 12a | Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 12a | 2689 | | |
| b | Add Schedule 2, line 3, and line 12a and enter the total | | | 12b | 2689 |
| 13a | Child tax credit or credit for other dependents | 13a | | | |
| b | Add Schedule 3, line 7, and line 13a and enter the total | | | 13b | |
| 14 | Subtract line 13b from line 12b. If zero or less, enter -0- | | | 14 | 2689 |
| 15 | Other taxes, including self-employment tax, from Schedule 2, line 10 | | | 15 | 0 |
| 16 | Add lines 14 and 15. This is your total tax | | | 16 | 2689 |
| 17 | Federal income tax withheld from Forms W-2 and 1099 | | | 17 | 3531 |
| 18 | Other payments and refundable credits: | | | | |
| a | Earned income credit (EIC) | 18a | | | |
| b | Additional child tax credit. Attach Schedule 8812 | 18b | | | |
| c | American opportunity credit from Form 8863, line 8 | 18c | | | |
| d | Schedule 3, line 14 | 18d | | | |
| e | Add lines 18a through 18d. These are your total other payments and refundable credits | | | 18e | |
| 19 | Add lines 17 and 18e. These are your total payments | | | 19 | 3531 |
| Refund | 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid | | | 20 | 842 |
| | 21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | | | 21a | 842 |
| | ▶ b Routing number <input checked="" type="checkbox"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | |
| | ▶ d Account number <input checked="" type="checkbox"/> | | | | |
| | 22 Amount of line 20 you want applied to your 2020 estimated tax | 22 | | | |
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| | 24 Estimated tax penalty (see instructions) | 24 | | | |

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

| | | | | | |
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| 14 | Subtract line 13b from line 12b. If zero or less, enter -0- | 14 | | 2689 | |
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| c | American opportunity credit from Form 8863, line 8 | 18c | | | |
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| 24 | Estimated tax penalty (see instructions) | 24 | | | |

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Amount already paid



| | | | | | |
|----------------|--|-----|------|-----|------|
| 12a | Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 12a | 2689 | | |
| b | Add Schedule 2, line 3, and line 12a and enter the total | | | 12b | 2689 |
| 13a | Child tax credit or credit for other dependents | 13a | | | |
| b | Add Schedule 3, line 7, and line 13a and enter the total | | | 13b | |
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| Refund | 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid | | | 20 | 842 |
| | 21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here | | | 21a | 842 |
| | ▶ b Routing number <input checked="" type="checkbox"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | |
| | ▶ d Account number <input checked="" type="checkbox"/> | | | | |
| | 22 Amount of line 20 you want applied to your 2020 estimated tax | 22 | | | |
| Amount You Owe | 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions | | | 23 | |
| | 24 Estimated tax penalty (see instructions) | 24 | | | |

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Line 19-Line 17=



Let's
Do another
Return

Standard Deduction for—
 Single or Married filing separately, \$12,200
 Married filing jointly or Qualifying widow(er), \$24,400
 Head of household, \$18,350
 If you checked any box under **Standard Deduction**, see instructions.

| | | | | |
|------------|---|-----------|------------|-------|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | 1 | 36500 |
| 2a | Tax-exempt interest | 2a | 2b | |
| 3a | Qualified dividends | 3a | 3b | |
| 4a | IRA distributions | 4a | 4b | |
| c | Pensions and annuities | 4c | 4d | |
| 5a | Social security benefits | 5a | 5b | |
| 6 | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | | 6 | |
| 7a | Other income from Schedule 1, line 9 | | 7a | |
| b | Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income | | 7b | 36500 |
| 8a | Adjustments to income from Schedule 1, line 22 | | 8a | |
| b | Subtract line 8a from line 7b. This is your adjusted gross income | | 8b | 36500 |
| 9 | Standard deduction or itemized deductions (from Schedule A) | 9 | | 12200 |
| 10 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | 10 | | |
| 11a | Add lines 9 and 10 | | 11a | 12200 |
| b | Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- | | 11b | 24300 |

| | | | | |
|------------|---|------------|------------|------|
| 12a | Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> | 12a | 2725 | |
| b | Add Schedule 2, line 3, and line 12a and enter the total | | 12b | 2725 |
| 13a | Child tax credit or credit for other dependents | 13a | | |
| b | Add Schedule 3, line 7, and line 13a and enter the total | | 13b | |
| 14 | Subtract line 13b from line 12b. If zero or less, enter -0- | | 14 | 2725 |
| 15 | Other taxes, including self-employment tax, from Schedule 2, line 10 | | 15 | 0 |
| 16 | Add lines 14 and 15. This is your total tax | | 16 | 2725 |
| 17 | Federal income tax withheld from Forms W-2 and 1099 | | 17 | 2950 |
| 18 | Other payments and refundable credits: | | | |
| a | Earned income credit (EIC) | 18a | | |
| b | Additional child tax credit. Attach Schedule 8812 | 18b | | |
| c | American opportunity credit from Form 8863, line 8 | 18c | | |
| d | Schedule 3, line 14 | 18d | | |
| e | Add lines 18a through 18d. These are your total other payments and refundable credits | | 18e | |
| 19 | Add lines 17 and 18e. These are your total payments | | 19 | 2950 |

If you have a qualifying child, attach Sch. EIC.
 If you have nontaxable combat pay, see instructions.

Refund
 Direct deposit? See instructions.

| | | | | | | | | | | | | | | | | | | | | |
|------------|---|-----------|------------|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|--|--|--|
| 20 | If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid | | 20 | 225 | | | | | | | | | | | | | | | | |
| 21a | Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | | 21a | 225 | | | | | | | | | | | | | | | | |
| b | Routing number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | X | X | X | X | X | X | X | X | X | | | | | | | | | | |
| X | X | X | X | X | X | X | X | X | | | | | | | | | | | | |
| d | Account number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | | | |
| X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | | | | | |
| 22 | Amount of line 20 you want applied to your 2020 estimated tax | 22 | | | | | | | | | | | | | | | | | | |

Dear Iris



Resources:



Vitaresources.net