

Interview Notes – Graham

- They want to file a joint return.
- Stacey is a ninth grade teacher.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,500 earned as a teacher's aide, \$360 in interest, and \$4,200 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, works at US Sugar & lives at home. He made \$21,320 last year.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Child Care

Sean and Stacey paid \$625 to Crossroads Child Care Center for 5 weeks of summer camp care for Joshua while they worked. The camp was a day camp and involved no overnight stays. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXX.

Basic Comprehensive Problem

Problem A – Graham Intake and Interview Sheet, page 1 of 2

Form 13614-C
(October 2013)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- 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 1-2 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.

Part I – Your Personal Information

1. Your first name Sean	M.I. S	Last name Graham	Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Stacey	M.I. A	Last name Graham	Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 2621 Washington Street	Apt #	City	State YS
4. Contact information Telephone number(s) 404-555-XXXX	Your City Your Zip		

5. Your Date of Birth
11/05/1950

6. Your job title
Retired

7. Last year, were you:
 a. Full time student Yes No
 b. Totally and permanently disabled Yes No
 c. Legally blind Yes No

8. Your spouse's Date of Birth
07/22/1957

9. Your spouse's job title
Teacher

10. Last year, was your spouse:
 a. Full time student Yes No
 b. Totally and permanently disabled Yes No
 c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return Yes No

12. Have you or your spouse
 a. Been a victim of identity theft Yes No
 b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
 Single
 Married Divorced or Legally Separated Widowed
 Did you live with your spouse during any part of the last six months of 2013? Yes No
 Date of final decree or separate maintenance agreement _____
 Year of spouse's death _____

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

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 12/31/13 (SAM)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by Certified Volunteer Preparer			
									Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of support for their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a) Joshua Graham	(b) 06/08/11	(c) Son	(d) 12	(e) Yes	(f) Yes	(g) S	(h) No	(i) No				
Jeremy Graham	08/11/94	Son	12	Yes	Yes	S	Yes	No				
Gail Forsyth	07/17/1939	Parent	12	Yes	Yes	S	No	No				

**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 or call toll free 1-877-330-1205**

Problem A – Graham Intake and Interview Sheet, page 2 of 2

Yes No Unsure Check appropriate box for each question in each section

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 type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input 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?
<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) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify <u>gambling</u>

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <u>IRA (A)</u> Roth IRA (B) <u>401K (B)</u> <input checked="" type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?

Part V – Life Events – Last Year, Did You (or Your Spouse)

<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Part VI – Additional Information and Questions Related to the Preparation of Your Return

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 Spouse

If you are due a refund, would you like

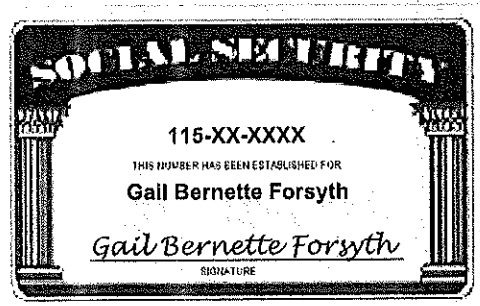
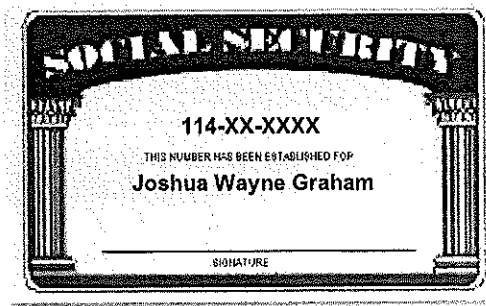
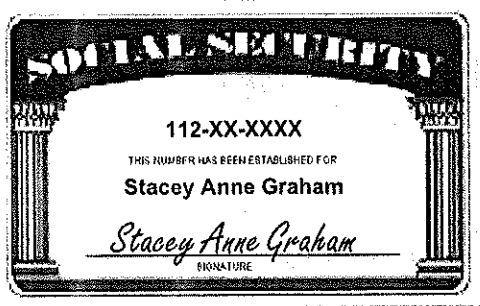
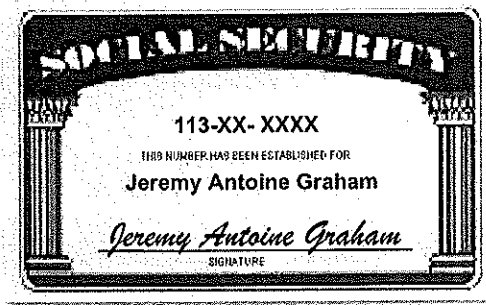
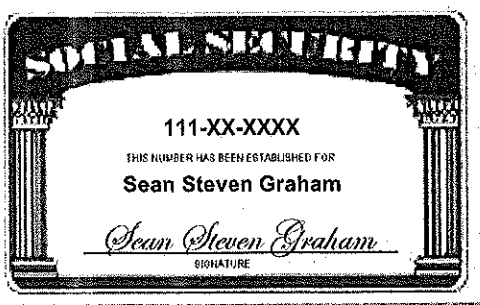
Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Sean S. Graham Stacey A. Graham 2621 Washington Street Your City, State, and ZIP Code	3298
PAY TO THE ORDER OF _____	\$ _____
_____ DOLLARS	
GUILFORD NATIONAL BANK New York, NY 10001	
: 322070239 :0020204523456	3298

—Wages

a Employee's social security number 112-XX-XXXX			
b Employer identification number (EIN) 21-0XXXXXX		1 Wages, tips, other compensation \$33,990.65	2 Federal income tax withheld \$7,198.13
c Employer's name, address, and ZIP code CAMDEN SCHOOL DISTRICT 1212 Forest Ave Kirkwood, MO 63122		3 Social security wages \$35,290.65	4 Social security tax withheld \$2,188.02
		5 Medicare wages and tips \$35,290.65	6 Medicare tax withheld \$511.71
		7 Social security tips	8 Allocated tips
		9	10 Dependent care benefits
e Employee's first name and initial Last Name STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		11 Non-qualified plan	12a See instructions for box 12 DD \$1,098.75
		13 <input type="checkbox"/> Temporary employee <input checked="" type="checkbox"/> Permanent full-time <input type="checkbox"/> Part-time	12b E \$1,300.00
		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

a Employee's social security number 111-XX-XXXX			
b Employer identification number (EIN) 21-1XXXXXX		1 Wages, tips, other compensation \$1,825	2 Federal income tax withheld \$0
c Employer's name, address, and ZIP code UMBA Institute 110 Brandon Place Your City, State and Zip Code		3 Social security wages \$1,825	4 Social security tax withheld \$76.65
		5 Medicare wages and tips \$1,825	6 Medicare tax withheld \$26.46
		7 Social security tips	8 Allocated tips
		9	10 Dependent care benefits
e Employee's first name and initial Last Name Sean Graham 2621 Washington Street Your City, State and ZIP Code		11 Non-qualified plan	12a See instructions for box 12
		13 <input type="checkbox"/> Temporary employee <input checked="" type="checkbox"/> Permanent full-time <input type="checkbox"/> Part-time	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

-Interest

PAYER'S name, street address, city, state, ZIP code, and telephone no. BERINGER FEDERAL CREDIT UNION 123 Cherryville Blvd. Hartford, CT 06101		Payer's RTN (optional)		Interest Income
		1 Interest income \$ 226.82		
		2 Early withdrawal penalty \$ 55.00		
PAYER'S federal identification number 10-6XXXXXX		RECIPIENT'S identification number 112-XX-XXXX		Copy B For Recipient
RECIPIENT'S name Stacey Graham		3 Interest on U.S. Savings Bonds and Treas. Obligations \$		
Street address (including apt. no.) 2621 Washington Street		4 Federal income tax withheld \$ 47.56		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.
City, state, and ZIP code Your City, State and ZIP Code		5 Investment expenses \$		
Account number (see instructions)		6 Foreign tax paid \$		
		7 Foreign country or U.S. possession \$		
		8 Tax-exempt interest \$		
		9 Specified private activity bond interest \$		
		10 Tax-exempt bond CUSIP no.		11 State
				12 State identification no.
				13 State tax withheld \$

-Dividends

PAYER'S name, street address, city, state, ZIP code, and telephone no. C.A.S.H. FINANCIAL INC. 123 Money Circle Bangor, ME 04401		1a Total ordinary dividends \$ 189.87		Dividends and Distributions
		1b Qualified dividends \$ 189.87		
		2a Total capital gain distr. \$		
PAYER'S federal identification number 21-3XXXXXX		RECIPIENT'S identification number 111-XX-XXXX		Copy B For Recipient
RECIPIENT'S name SEAN GRAHAM		2b Unrecap. Sec. 1260 gain \$		
Street address (including apt. no.) 2621 Washington Street		2c Section 1202 gain \$		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.
City, state, and ZIP code Your City, State and ZIP Code		2d Collectibles (28%) gain \$		
Account number (see instructions)		3 Nonqualified distributions \$		
		4 Federal income tax withheld \$		
		5 Investment expenses \$		
		6 Foreign tax paid \$		
		7 Foreign country or U.S. possession \$		
		8 Cash liquidation distributions \$		
		9 Noncash liquidation distributions \$		
		10 Exempt-interest dividends \$		
		11 Specified private activity bond interest dividends \$		
		12 State		13 State identification no.
				14 State tax withheld \$

Pensions and Annuities

PAYER'S name, street address, city, state, and ZIP code Butler Logistics 519 Tabernacle Drive Columbus, OH 43216		1 Gross distribution \$ 12,500.00	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 12,500	Form 1099-R	
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 20-2XXXXXX	RECIPIENT'S identification number 111XX-XXXX	3 Capital gain (included in box 2e)	4 Federal income tax withheld 1,250.00	
RECIPIENT'S name SEAN GRAHAM		5 Employee contributions, Designated Roth contributions, and insurance premiums	6 Net unrealized appreciation in employer's securities	
Street address (including apt. no.) 2821 Washington Street		7 Distribution code(s) 7	8 Other	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.
City, state, and ZIP code Your City, State and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions \$ 62,384.85	
10 Amount allocable to IRAs within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

-Social Security Benefits

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name SEAN S. GRAHAM	Box 2. Beneficiary's Social Security Number 111-XX-XXXX	
Box 3. Benefits Paid in 20XX \$12,900.00	Box 4. Benefits Repaid to SSA in 2012	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$12,900.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$12,900.00		DESCRIPTION OF AMOUNT IN BOX 4
Total Additions: \$12,900.00		Box 6. Voluntary Federal Income Tax Withholding
Benefits for 20XX: \$12,900.00		Box 7. Address SEAN S. GRAHAM 2621 Washington Street Your City, State and ZIP Code
SAMPLE DOCUMENT		Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (1-2012) DO NOT RETURN THIS FORM TO SSA OR IRS

Other Income

PAYER'S name, address, ZIP code, federal identification number, and telephone number REDMOND'S CASINO 233 Catawba Highway Reno, NV 89510 Payer ID 10-7XXXXXX 775-555-XXXX	1 Gross winnings \$1,000.00	2 Federal income tax withheld \$100.00	OMB No. 1545-0238 20XX Form W-2G Certain Gambling Winnings	
	3 Type of wager Poker	4 Date won 07/04/20XX		6 Race
WINNER'S name, address (including apt. no.), and ZIP code STACEY GRAHAM 2621 Washington St. Your City, State and Zip Code	5 Transaction	8 Cashier	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.	
	7 Winnings from identical wagers	9 Winner's taxpayer identification no. 112-XX-XXXX		10 Window
	11 First I.D.	12 Second I.D.		
	13 State/Payer's state identification no.	14 State income tax withheld		
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 ▶ <i>Stacey Graham</i>		Date ▶ 07/04/20XX		

Stacey had \$2,300 in gambling losses.

Pretend to Read Please