2005 TEST



FOR USE IN IRS VOLUNTEER RETURN PREPARATION PROGRAMS

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)
- Military Volunteer Income Tax Assistance (M-VITA)
- Volunteer Embassy and Consulate Tax Assistance (VECTA)

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





Pending Legislation

At the time this publication went to print, legislation providing relief for persons impacted by recent natural disasters was in the process of being passed and implemented. The training material includes draft tax forms that did not take the proposed legislation into account. Therefore, the legislation will cause various forms, tables, and worksheets to change. Additional guidance will be issued in the form of a supplement.

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-xxxxxx or xxxxxxx 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 using keyword search: Link and Learn.

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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 ! 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)

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

Certified by:	Date:

Privacy Act Notice

The Pimory Act of 1974 requires that when we set for information we had you can legal right to act for the information, why we are along for it, and nime if will be used. We must also left you what could happen if we do not receive it, and whether your respirators is suburitary, required to data in a benefit, or mandatory. Our legal right to act for information is 5 U.S.C. 381.

We are soring for this information is 5 U.S.C. 381.

We are soring for this information is acted us in contacting you relative to your interest angler participation in the IRS waturities income tax preparation and outseach programs. The information you provide note to furnished to observe who coordinate additions and recognize volunteers. The information is useful vestibilities of which is a functional or may also be useful vestibilities of with control provide the nequested information, the IRS may not be able to late your assistance in these programs.

Cat. No. 38847H

Form 13615 (Rev. 10-2006)

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?
- a. Routing number
- b. Account number
- c. Name of bank
- d. Both a and b
- e. 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?
- a. Are you married or single?
- b. Do you have children or anyone else who lives with you?
- c. 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?
- d. Are any of the children full time students?
- e. All of the above
- 21. Which of the following is **not** considered earned income for Earned Income Credit purposes?
- a. Wages from Form W-2
- b. Strike benefits paid by the taxpayer's union
- c. Alimony
- d. Disability paid by an employer prior to minimum retirement age
- e. 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?
- a. John
- b. Tom and Brenda
- c. Mary
- d. Tom, Brenda, and John
- e. 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?
- a. Bethany
- b. Tim
- c. Both Bethany and Tim
- d. Neither Bethany nor Tim
- e. 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

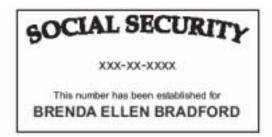
This segment includes two activities:

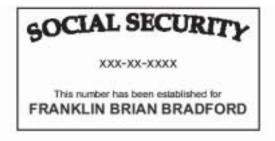
Activity A - Return Preparation & Activity B - Quality Review

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.

Form 13 (Rev. 11-		3	INT	ERVIEW	AND I	NTAKE	SHEE	т				
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During the tax year did you, your	spouse, o	or anyone	e in your household:		
Receive any investment Income (For example: interest or divideods)?	☐ Yes	₩ No	Pay student loan interest?	☐ Yes	⊠ No
Receive a distribution from an IRA or retirement plan?	☐ Yes	⋉ No	Attend college or vocational school?	X Yes	□ No
Receive Social Security payments?	☐ Yes	K No	Own a home?	Yes	⊠ No
Receive unemployment payments?	☐ Yes	⊠ No	Pay for child/dependent care that allowed you to work?	☐ Yes	₩ No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	☐ Yes	K No	Can someone other than you use your child to claim the EITC?	s 🗆 No	⊠ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	K No			
Authorization					
	orm 13614	Interview	and Intake Sheet, to help with the proce	ssing of yo	ur
	our electron	nic tax retu	rn information for subsequent return pre	paration?	
 Yes No Do you authorize the retention of your product and/or services that may be 			nd telephone number for the purpose of	mailing of	
Note: Answer all three questions, each					
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d Employee's social security numb	XXX-XX-	XXXX		9 Ad	vance BC payment	10	Dependent care	benefits
Employee's first name and initial	Last name				nqualified plans	2	ta See Instructions	for box 12
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16 State Employer's state ID num XX XX – XXXXXX		tato wagas, tips, etc. 23,087.76	17 State Incom	e tax L.00	18 Local wages, tips, etc.	19 L	ocal Income tax	20 Locality name
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PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings 1265.00	2 Federal income tax withheld 0 . 0 0	2005
	3 Type of wager LOTTERY	4 Date won 05 06 2005	Form W-2G
YOUR STATE LOTTERY	5 Transaction	6 Pace	Certain
	7 Winnings from identical wagers	8 Cashior	Gambling Winnings
WINNER'S name, address (notuding apt. no.), and ZIP code	9 Winner's tapager identification on. XXX – XX – XXXX	16 Window	This information is being furnished to
BRENDA BRADFORD	11 FMILD.	12 Second LD.	the Internal Revenue Service.
	13 State Payer's state identification no. ST - XXXXXXXX	14 State iscome tax withheld 0.00	Copy B
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STUDENTS NAME FRANKLIN BRADFOR	מ	Adjustments to scholarships or grants for a prior year S		This is important	
Street address (including apt. so.) 224 W 83RD STREE City, state, and 20P code YOUR CITY, STATE	1500000	6 The amount in box 1 or 2 includes amounts for an academic period beginning January Masch 2006 if checked	7 Reimbursements or refund of qualified teltion and related expenses from an insurance contract \$	tax information and is being furnished to the Internal Revenue Service.	
Service Provider/Acct. No. (see its	tructions	© Check if at least half-time student	9 Check if a graduate student	501160	

- 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. 15	45-0008	Safe, a FAST!	Oserota, CCD		Visit the IRS at www.irs.g	
b Employer identification number	(EIN)	•		1 Wa	gas, fijis, other comparisatio		Federal Income	
XX-XXXXXXX					13,309.0	0		854.00
c Employer's same, address, and	ZIP code			3 So	cial security wages	- 14	Social security b	az withheld
LOYOLA SCHOOLS					13,309.	0.0		837.56
1605 MAIN STREET	P			5 Me	dicare wages and tips		Medicare tax wi	Photo
YOUR CITY, STATE					13,309.0	0.0		195.88
TOOK CITT, STATE	PATE			7 50	cial security tips	0	Allocated tips.	
d Employee's social security num		VVVV		9 Ad	vance BC payment	10	Dependent care	benefits
	XXX-XX-	AAAA				_		
e Employee's first name and initia				11 No	equalified plans	12	a See instructions	for box 12
ROBERTA A. FLIN	Г					- 1		
124 Princeton St	root			13 5556	ry Fathrament Phint-party plin plan MCR (88)	12	b	
YOUR CITY, STATE				\perp		_ i		
I TOOK CITT, DIKT	D DIL			14 OH	hor	12	° 1	
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f Employee's address and ZIP os						100		
15 State Employer's state ID nun		tale wages, tips, etc.	17 State incom		18 Local wages, tips, etc.	19 L	ocal income tax	20 Locality name
XX XX-XXXXXX		13,309.00		3.00				
l ,								1 1
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W-2 Wage and			200	ן כ	Departmen	of the	Treasury—Internal	Revenue Service
Form VV- Statemer								
Copy B-To Be Filed With Em	plovee's FEDERA	AL Tax Beturn.						

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

W-2 Wage and Tax Statement		200	15		Department	of the T	ireasury—Intern	al Revenu	ie Serv
XX JXX-XXXXXXX1	3,141.00								
	te wages, fips, etc.		.00	18 Local wag	es, tips, etc.	19 Lo	cal income tax	20 Lt	cality re
f Employee's address and ZIP code		48.004				520			
124 Princeton Street YOUR CITY, STATE ZIP		Į.	13 Sulling Inphys		Third party sick pay	121			
Employee's first name and initial Last name Joseph A. FLINT		L		qualified plan		1	See Instructio	ns for bo	x 12
d Employee's social security number XXX - XX - 3	CXCXCX			ance EIC pay			Dependent or		
Marshal Construction P.O. Box 785 YOUR CITY, STATE ZIP		-		Scare wages	and tips , 141.0		Medicare tax	withheld 19	0.5
c Employer's name, address, and ZIP code			3 Soc	ial security w	141.0 2005 141.0	4	Social securit	y taxa with	
b Employer identification number (EIN)			1 Wag	jes, fips, other		2	Federal Incon		
a Control number	ONB No. 154	45-0008	Safe, ac FAST!		21	D	Visit the II at www.k		

Copy 8—To Be Filed With Employee's FEDERAL Tax Return, This information is being furnished to the internal Pevenue Service.

Form 13 (Rev. 11-			INT	ERVIEW	AND I	NTAKE	SHEE	T				
all inform	ation. The	e partner or si	sed by screeners to may request a notuded on partn	additional infi	ormation	. The service	e state	ment and re-	quest for			dete
You will need:	Cop othe	dentification others show	2, 1098, 1099 F- eived by you and Number (TIN) to n on the tax return as and Tax Identif	your spaus ir you, your i n	e spouse a	×	Proof Numb depor	8332 or cop diel parent of of Account I ser of the fin- it into a savi of prior year	laiming of Number of ancial instances ings or of	hild and Routi titution for hecking a	ng Trans r direct occurri	
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Check if L	Legally Bi	nd: Tax	payer			Check if	Perman	ently Disabl	ed:	Taxpaye Spouse		
As of Dec	cember 31	st were you:	Single &	Legally Ma	arried	Separat	ed [Divorced				
# married	i, were you	u living with yo	our spouse at an	ytime during	the last	6 months o	the ye	ar? K Y	a 🗆	No 🗆	N/A	
	i, were you couse dec		our spouse at an Yes 🛣 No			6 months o			n	No 🗆	N/A	
la your sp	pouse dec	essed?		#	yes, date	spouse die	d (mm/	6d/yyyy)	1	No 🗆	N/A	
ls your sp Can your	parents o	essed? [Yes 🗷 No	our spouse	yes, date as a dep	spouse die endent on t	d (mm) heir tux	6d/yyyy)	1	1	N/A	
ls your sp Can your Did you p	parents o	essed? r someone el re than half th	Yes 🗷 No se claim you or y	our spouse g up a home	yes, date as a dep e for the	spouse die endent on t	d (mm) heir tux	sdlyyyy)	1	1	N/A	
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During the tax year did you, your	spouse, o	or ar	nyon	e in your household:				
Receive any investment Income (For example: interest or dividends)?	☐ Yes	K	No	Pay student loan interest?		☐ Yes	K	Nο
Receive a distribution from an IRA or retirement plan?	☐ Yes	K	No	Attend college or vocational school?		Yes	K	No
Receive Social Security payments?	Yes	K	No	Own a home?		Yes	K	No
Receive unemployment payments?	⋉ Yes		No	Pay for child/dependent care that allowed you to work?		☐ Yes	K	No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duly, alimony or self employment income)	Yes	K	No	Can someone other than you use your child to claim the EITC?	Yes	⊠ No		N/A
Make contributions to an IRA or a retirement plan?	Yes Yes	K	No					
Authorization								
Do you authorize the retention of Formatter	orm 13614	Inte	erview	and Intake Sheet, to help with th	e process	sing of you	ur.	
tax return? Yes □ No Do you authorize the retention of you Yes □ No	our electron	tic ta	ox retu	rn information for subsequent ret	um prepe	eration?		
Do you authorize the retention of your product and/or services that may be					pase of m	aling of		
Note: Answer all three questions, each			TE ME	2 · · · · · · · · · · · · · · · · · · ·				
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1040)	U.S. Individual Income Tax F		(90)	HRS like D	nj-to n	Cwitte is	stight in this spools.	
(For the year Jan. 1-Dec. 11, 2005, or other tax year		L enling	- 1	10: 7		MENO, 1945-2074	
Label		Your first name and initial	Last name			- 1		ocial security runs	
See netructions	À	JOSEPH A.	FLINT			_		XX:XX:XXX	
on page 10.)	E E	If a joint return, spouse's first name and initial BODDD TA A	FLINT			- 1		e's social security to	
Use the IRS label.		ROBERTA A. Harre address trumber and sheets. Fyou has		_	Apr. to	-	1000	(X:XX:XXX	<u> </u>
Otherwise,	#	124 PRINCETON STREET	Te a 1-30, soon, over proger 11		190.19	- 1		ou must enter our SSN(s) above	
please print or type.	2	City, town or post office, state, and ZP code.	If you have a foreign add	1915, 10H (H	ge 16.	-1	2	ng a box below wil	Louis
Presidential			Y, STATE ZIE				Bargo	your tax or refund	1
Election Campo	sign I	 Check here if you, or your apouts if it 	ng jordly, want \$3 kg g	o to this A	and give pa	go 1919	7 Z	You Z Spou	se.
Filing Statu	s	1 Single 2 Married (long south loven if only o	ne had room)	- 6	greaters per	THE RESE		g person). (See page t mit your dependen	
Check only		3 Married Wingseparately, Entering			by to norm				
one box.		and fall parathers.	1 1 100			word with	depen	dent child (see pag Boxes checked	pe 17)
Exemptions		6a V Yourself, if someone can claim h. V Spouse	you as a department, of	o net sten	ck bax de	4.4	- 1	on the and the	-2
Exempleons		a Dependents:	(f) Depression	in	Rependent's	HIV I OU	dies.	No. of children on 8c who:	
- 4	P	N Free trans	tocal tecunity rules	1000	Kompley to	shift he sh	All by	fixed with you . did not live with.	
	S	TIMOTHY FLINT	xxx!xx!xx	OK 2011		D)	Marie .	you dow to discrea	
If more than to			1 1					or separation (see page 10)	_
dependents, se page 15.								Departments on 6c not entered above.	
			- 1 1	1			=	Add numbers on	-
		d. This rutiber of exercitions plants			1 2 + +	4 4		lines above >	
Income		7 Wages, sateries, tox, etc. Attack Fo					7	26,450	\vdash
Income		Sa., Taxable interest. Atlanticonstitut t		122		3 .	- da		\vdash
Attach Form(s)		b Tax-exempt rounds. Do not includ		66	2000000	-	Property.		
W-2 here, Also attach Forms		Se Ordinary dystands, Affaith Schoolsh		1 4 5	1 1 1 1	7.1	94		-
W-2G and	- 19	b Quarted if educate time page 20)		965	-	_	10		1
1009-R if tax was withheld.		Taxable related credits, or offsets		se provier to	see bage 20		11		-
		11 Almony received			+ + + +	* *	12		
100	- 40	13 Capital gain or doss). Attach Sched					12		
If you did not	. ~	4. Offer gains or (losses). Attach Form					14		
get a W-2,	N.	15a IRA distributions			rount (see pa		15b		
see page 19.	74	Re., Persions and arruities 16a		Timobile an	nount (see pa	spe 225	16b		-
Exclose, but do		 Rental real estate, royalties, partners 	hips, S corporations, tr	rets, etc. A	Attach Sche	dale E	17		-
not sittach, any payment. Also,		18 Farm income or (loss). Attach Scher				+ +	18	4.015	-
please use		Unemployment compensation			4 4 4 4	4.7	19 20b	4,215	-
Form 1040-V.		20a Social security benefits , 20a 20a 21 Other income, List type and amount			nouré (see pa	age 24)	21		
		22 Act the amounts in the far-right color				eme >	22	30,665	
	- 9	23 Educator expenses (see page 26)		23			100		
Adjusted	- 27	M Certain business expenses of reservicts.							
Gross	- 3	fee-basis government officials. Attach		24		_			1
Income	31	55 Health savings account deduction. A	Mach Form 6889.	25		_			
		36 Moving expenses. Attach Form 390		26		-	-		
	100	87 One-half of self-employment tax. Att.		27		-	-		
		M Self-employed SEP, SIMPLE, and q		29		-			
		89 Self-employed health insurance ded		20					
		90 Penalty on early withdrawal of savin the Aircony paid is Recipient's SSN >		21a					1
		12 IRA deduction (see page XI)		32		77.7			
		Student law interest deduction (see		33					
	- 0		and the second of the second	-					1
			e XXX	34					
				36					

Tax and	36 Amount from line 37 (adjusted gross income					38	30.665
Credits	39a Check ☐ Yea were born before January #: ☐ Spouse was born before January	sary B. 1941.	Blind. Tata Blind. dhe	cked >	294		
Standard Deduction	 If your spouse literaces on a separate return or you were 					-40	5.000
for-	40 Hernized deductions (from Schedule A) or		deduction po	e left ma	epri	41	25,665
· People who	41 Subtract line 40 from line 38			9			201000
checked any box on line	are Gd. if line 30 is over \$109,4750@ee the					42	9,600
Who can be	43 Taxable income. Subtract line 42 from Inco				m (8- %)	43	16,065
claimed as a dependent.	44 Tax (see page 33), Check if agg tax is begin a	ANNUAL 100		m 4922	(W	44	1,681
see page 31.	46 Alternative minimum tax (see page 35), At	tach Form 62	Maria	- 45-	19.00	45	1 603
All others:	46 Add Ines 44 and Roy		1471	W-10		46	1,681
Single or Married filing	47 Foreign tax oveds. Attach Form 1116 if req. 48 Credit for child and dependent care expenses.						
teperately, \$5,000	49 Gredit for the eidedy or the deablest, Attack		40			1	
Married filing	A 100 TO		100				
jointly or Qualifying	51 Retweent aways contributions decit. Atta		51				
widow(ar), \$10,000	52 Child lax credit (see page 37), Atlanti Form	8901 if requir		10	000		
Head of	33 Adoption credit. Attack Form \$800	100	56		_		
household, \$7,000	54 Credits from: a Form \$306 b :	om 8859 .				1	
\$7,000	h ☐ Form MMI	M. Carlotte	55		3.0		
	56 Add lines 47 through 55. These are your to					56	1.000
*****	67 Subtries for 56 from line 45. It like William					57	681
Other	58 Self-employment tex, Attach Schoolse SE					59	
Taxes	59 Social security and Medicare has on to income 60 Additional tax on RAs, other qualified retire					60	
	61 Advance earned income check payments to			DOCUMENT.	entiment	81	
	62 Household improvement favors. Attach Sche	clule H .				62	
	63 Add lines 57 through GPUThis is your total	tax , ,	-	-		63	_
Payments	64 Federal include this withhold from Forms W		64 turn 66		982		
If your future is	65 1005 extracted tax payments and arount apple 66a Earned record credit (EIC)		55a		966		
qualifying	b Sopanible contact pay election ▶ 966	7.7.5.2	1			1	
child, affaich Schedule EC.	EXCess social security and tier I RRTA tax with	theld (see page					
	66 Additional child tax credit. Attach Form 881		444				
	49 Amount paid with request for extension to 70 Payments from: a from \$100 b from \$1				-		
	 Payments from: a Fum 3100 b Firm 41 Add lines 64, 65, 66a, and 67 through 70. 1 					71	1,948
Refund	72 If line 71 is more than line 63, subtract line 6					72	1.267
Direct deposit?	73a Amount of line 72 you want refunded to yo					75e	1,267
See page 54	Bouting number 6 0 2 X X X X	STREET, THE BUTCHES	e Type: 2 Chec	oking [Savings		
and fill in 73b. 173c, and 73d.	d Account number X X X X X X X						
Amount	74 Amount of line 72 you want applied to your 2006 75 Amount you owe. Subtract line 71 from line				- 15 A	76	
You Owe	76 Estimated tax penalty (see page 50)			y, see pe	ger 30 P		
Third Party	Do you want to allow another person to discuss			vige 58)?	Yes.	Comple	te the following. Z
Designee	Cestignee's	Phone		Per	sonal identific	cation	
	Traction	no. P I		mar Anton and a	nber (PW)		
Sign	Under penalties of perjury, I declare that I have examined ballet, they are true, correct, and complete. Declaration of	babeau (spar a	or texpayer is been	ed on all in	formation of w	unity bush	arer hat any knowledge
Here	Your signature	Date	Your occupation	n'		Daytie	ne phone number
See page 17.	Market St. Comments of the Comment o		TRUCK DE	RIVER	8	1 300	XXXX-XXXX
Keep a copy for your records.	Spoure's eignature. If a joint return, both must sign.	Date	SECRETAL				
Paid	Property		Date	Check		Prepa	rer's SSN or PTIN
Preparer's	signature			self-en	sployed	-	
Use Only	Pirm's name (or yours if self-employed),				ON	1	

Child Tax Credit Worksheet-Line 52

Keep for Your Records





- To be a qualifying child for the child are could, the chald was be nother age 17 at the cert
 of 2005 and meet the other requirement is listed on page 41.
- . Do not use this worksheet if you arrivered "Yes" to exession 1, 2, or 3 on page 41, Instead, use Pub. 972.

1	Distriber objessifying children: 2 × \$1,000 Elster the result.	1 1000
, C	Easter the amount from Four 1040, Inc. at 2 1681	
6/	Add the amounts from Form 1040. Line 47.	
2	Line 50 + Line 51 + Line 5	
(5)	Am de cancierts on lines 2 and 3 the same? Yes. Yes. Yes cannot take this credit because there is no tas to reduce. However, you may be able to take the additional child tax credit. See the TBP below. No. Subtract line 3 from line 2.	4 1681
,	In the amount on line 1 more than the amount on line 4? Ves. Unior 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.	s 1000
	☐ No. Ester the amount from line 1.	Enter this amount on Form 1040, line 52.
	You may be able to take the additional child tax cre on Form 1040, line 68, if you answered "Yes" on line line 5 above.	
	 First, complete your Form 1040 through line 67. 	
	 Then, use Form 8812 to figure any additional child credit. 	tax

SEGMENT 3RETURN 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.

Form 13 (Rev. 11-			INTE	RVIEW	AND I	NTAKE	SHEE	T				
all inform	ation. The	partner or site	ed by screeners may request a cluded on partne	ditional info	ormation.	The service	e states	ment and re-	quest for			dete
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	Tax any	r income recei- identification N others shown o	, 1098, 1099 Fo ved by you and ; lumber (TIN) for on the tax return and Tax Identifi are Credit	your spause you, your e	e spouse a	×	Proof Numb depor	of Account i er of the fire it into a saw of prior year	Number of ancial ins ings or d	and Routi stitution for hecking a	r direct ccount	ik
Your First	Name	MI	GUEL	M.L.	1	Last Nam	0		AHAR	ILLO		
Spouse's	First Nam			M.L		Spouse's	Last No	me, if differ	ent			
Address	1	55 W FIRST	STREET	City	You	ar City	5	tate Your	St. Z	ip Code	Tour	Zip
Telephon	e Number	Daytime	Your I	turber		Evening				Cel		
Your Date	of Birth (mm/dd/yyyy)	5 / 4 /	1960		Spouse's	Date o	f Birth (mm/	dd/yyyy)		1 1	
Critical I	Data	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	30100.1	(D) V = 1		27			172772		102 10	
Check if I	J.S. Citize	n or resident al	len all year: 🗶	Taxpayer Spouse		Check #	lived in	U.S. for mor	e than 6	months:	State .	payer ouse
Check if L	egally Bli	nd: Taxps				Check if	Perman	ently Disabl	ed:	Taxpaye Spouse		
As of Dec	sember 31	st were you:	Single 🔲	Legally Ma	mied [Separat	ed [Divorced				
f married	were you	living with you	ir spouse at any	time during	the last	6 months o	the ye	ar? Y	a 🗆	No K	N/A	
la your sp	ouse deci	essed? 🔲 Y	res 🗌 No	If y	yes, date	spouse die	d (mm/	5dlyyyy)	1	1		
Can your	parenta o	someone else	claim you or yo	ur spouse :	as a dep	endent on t	heir tux	return?	Yes	⊠ No		
Did you p	ravide mo	re than half the	cost of keeping	up a home	for the y	year? K	Yes	□ No				
Has the E	amed Inc	ome Credit bee	en disallowed by	IRS?	Yes	K No						
		ived in your ha	me and anyone	living outsis , brother, s	de your h		ou or ye					
For exam	ple: Son,	daughter, steps o not include y	yourself or you	r spouse.							Dit for	210000
For exam mother or	ple: Son,		Date of Birth (months)	Helationship to you	Months in home. "see Special Rules below	US Citizen, Resident of US, Console or Mexico	(Set portion file post ortan?	In child a full- tions student or permanently and totally disabled?	Diel closel provide more than 50%, of their own segpost?	Did you provide ensure than 50% of their tupport?	person have Gress Income or \$3200 or race?	qualitying shild of another
For exammother or	ple: Son,	Last Norme	Date of Rets (mm/dd/yyy)1 4-6-2101	Helationship to you	in home. "see Special Rules before	Resident of UB, Caruda or Mexico	portion the joint seturo?	time student or permanently and totally deatlest?	provide more than 50% of their own segment?	provide more than 50% of their tapport?	person have Green Income or \$3200 or races?	another person?
For exam mother or	ple: Son,	not include y	Date of Birth (mm)(d)yyy)	Hetationship to you	in home, "see Special Rules below	Resident of US, Cornello or Mexico	person the joint return?	time student or permanently and totally deather?	provide more than 50% of their own seggest?	provide more than 50% of their support?	person have Green hexame or \$3200 or races?	qualifying shild of another person?

During the tax year did you, your	spouse, o	or anyone	e in your household:		
Receive any investment Income (For example: interest or dividends)?	₩ Yes	□ No	Pay student loan interest?	☐ Yes	⊠ No
Receive a distribution from an IRA or retirement plan?	☐ Yes	⊠ No	Attend college or vocational school?	☐ Yes	₩ No
Receive Social Security payments?	☐ Yes	K No	Own a home?	☐ Yes	⊠ No
Receive unemployment payments?	☐ Yes	⊠ No	Pay for child/dependent care that allowed you to work?	M Yes	☐ No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	Yes	K I No	Can someone other than you use your child to claim the EITC?	Yes 🕱 No	□ N/A
Make contributions to an IRA or a refirement plan?	☐ Yes	K No			
Authorization					
Do you authorize the retention of Front Communication (Communication Communication Communicatio	orm 13614	Interview	and Intake Sheet, to help with the pro	ocessing of yo	ur
tax return? Yes No Do you authorize the retention of your needed to the your needed to the retention of your needed to the you	our electron	nic tax retu	rn information for subsequent return p	preparation?	
 Yes No Do you authorize the retention of your product and/or services that may be 				of mailing of	
Note: Answer all three questions, each					
Service Statement: You will not be de- retained will not be shared with any una purposes. This information will be proper	nied service authorized p	e if you do persons an	not authorize any of these retention of d will not be sold, given away, or use	d for commerc	ial
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service authorized p	e if you do persons an	not authorize any of these retention of d will not be sold, given away, or use	d for commerc	ial
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes: (Volunteer Use Only: Be sure to no	nied service authorized p erly dispose	e if you do persons an ad of when	not authorize any of these returnion of id will not be sold, given away, or use no longer needed and retained no lo Date	d for commerc nger than 3 ye	sal ars from
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be proper the due date of the return. Signature Interview Notes:	nied service authorized p erly dispose	e if you do persons an ad of when	not authorize any of these returnion of id will not be sold, given away, or use no longer needed and retained no lo Date	d for commerc nger than 3 ye	sal ars from

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



XXX-XX-XXXX

This number has been established for TINA ANNE AMARILLO

Annual Statement – 2005

QUALITY Child Care 5540 Wilson Drive

Your City, State ZIP

Amarillo Family

EIN XX-XXXXXXX

Total Amount Received \$4,000.00

March 31st \$1,000

June 30th \$1,000 September 30th \$1,000 December 31st \$1,000 Pedro & Tina Amarillo

Miguel I. Amarillo 155 W. First Street	1234
Your City, State ZIP (512) 444-5555	Date
Pay to the	
Order of	\$
	Dollars
Bank Of Asbury	
For: XXXXXXXXX: 0011111222334 1234	

a Control number 123455		OMB No. 15	45-0008	Safe, a FAST:	Ccurate, Use	2 +11	>	Visit the IRS at www.its.g	
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d Employee's social security numb				9 Act	vance EIC paym			pendent care	
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RECIPIENTS name Miguel Amarillo		2 Early withdrawal penalty S	3 Interest on U.S. Savin Bonds and Trees. obl	gs This is important tax
Street address (including apt. no.) 155 W. First Stre	set	4 Federal income tax withheld S 0	5 investment expense S	Service. If you are required to file a return, a negligence penalty or
City, state, and ZP code Your City, State	ZIP	6 Foreign tax paid	7 Foreign country or U possession	address and and the second first
Account number (see Instructions) 111112222334		s		the IRS determines that it has not been reported.

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. 0b. \$470c. \$565d. \$660e. \$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.



XXX-XX-XXXX

This number has been established for Jim A. Post



XXX-XX-XXXX

This number has been established for

Alice C. Post

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Joe C. Post

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Marie C. Post

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Martha D. Post

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.**

(Flav. 11-)	2005)	INT	ERVIEW	AND	NTAKE	SHEE	T				
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Check if L	J.S. Citizen or	resident alien all year:	Taxpaye Spouse	r	Check #	lived in	U.S. for mo	re than 6	months:	State .	spayer ouse
Check if L	egally Blind:	Taxpayer Spouse			Check if	Perman	ently Disabl	ed:	Taxpaye Spouse	H.	
As of Dec	oember 31st w	ere you: 🗌 Single 🛭	Legally M	arried	Separat	ed [Divorced				
Married A	Commence of the St.										
E married.	C were you live	ng with your spouse at ar	sytime during	the last	6 months a	the ye	ar? Y	is X	No 🗆	N/A	
	ouse decesse				6 months o spouse die		-	18 X	No 🗆	N/A	
ls your sp	ouse decesse		11	yes, date	spouse die	rd (mm/	6d/yyyy)	1	No 🗆	N/A	
ls your sp Can your	parents or sor	d? Yes 🗷 No	your spouse	yes, date as a dep	spouse die endent on t	id (mm/ heir tax	6d/yyyy)	1	1	N/A	
la your ap Can your Did you p	ouse decesse parents or son rovide more th	d? Yes 😿 No meane else claim you ar	your spouse ng up a home	yes, date as a dep e for the	spouse die endent on t	id (mm/ heir tax	odlyyyy)	1	1	N/A	
ta your ap Can your Did you p Has the E List every For exam	parents or son ravide more th lamed income one who lived gle: Son, daug	od? Yes No neane else claim you ar can half the cost of keepin Credit been disallowed to	your spouse ng up a home by IRS? amily and a living outsi ild, brother, s	yes, date as a dep e for the Yes Depend de your f	spouse die endent on t year? (X) (X) No lent Informations that yo	heir tax Yes mation ou or yo	od/yyyy) setum? No No	Yes upported	No No I during t	he tax ye	
to your sp Can your Did you p Has the E List every For exam mother or	parents or son ravide more th larned income one who lived gie: Son, daug righter, Do no	The Man No	your spouse ng up a home by IRS? amily and a living outsi ild, brother, s	yea, date as a dep e for the Yes Depend de your I ister, ste Muréts in home, "see Special Rodes betre	uspouse die endent on t year? No lent Informaties that ye perstand that ye perstand year. Herefore all US Catree. Resident all US Catree.	heir tax Yea mation ou or yo tepsister Did person Re pent what?	od/yyyy) setum? No No	Yes upported	during the any of the book of	Dat the person force large	In persons qualifying child of another
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Du	ring the tax year did you, your	spouse, o	or anyon	e in your household:						
	ceive any investment Income rexample: interest or divideods)?	☐ Yes	₩ No	Pay student loan interest?	☐ Yes	⊠ No				
	ceive a distribution from an IRA or rement plan?	☐ Yes	K No	Attend college or vocational school?	☐ Yes	K No				
Rec	ceive Social Security payments?	☐ Yes	K I No	Own a home?	⊠ Yes	□ No				
Rec	ceive unemployment payments?	☐ Yes	⊠ No	Pay for child/dependent care that allowed you to work?	₩ Yes	☐ No				
a W	ve income that was not reported on 1-2 or 1099? (For example: gambling nings, jury duty, alimony or self slayment income)	Yes	€ No	Can someone other than you use your child to claim the EITC?	es 🕱 No	□ N/A				
	ke contributions to an IRA or a rement plan?	Yes Yes	K No							
Aut	thorization									
•		orm 13614	, Interview	and Intake Sheet, to help with the proo	essing of yo	ur				
•	tax return? ☐ Yes ☐ No Do you authorize the retention of yo ☐ Yes ☐ No	our electron	nic tax retu	rn information for subsequent return pro	paration?					
٠				nd telephone number for the purpose of ☐ Yes No	mailing of					
	Note: Answer all three questions, each one stands on its own merit.									
neta pur the	rvice Statement: You will not be der nined will not be shared with any una poses. This information will be prope due date of the return.	ried service uthorized p	e if you do persons ar	not authorize any of these retention op id will not be sold, given away, or used no longer needed and retained no long	or commen	ial				
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a Control number 1222465		OMB No. 15	45-000B	Safe, a FAST!	ocurate, Use	-8 +1	D		t the IRS www.hs.g	
b Employer identification number i	1 Wa		er compensation							
XX-XXXXXX		14	1,650.0	364.0						
 Employer's name, address, and 	ZIP code			3 80	cial security			Social :	security to	x withhold
Casper Appliance	g					4,650.0				908.30
201 West Third S				5 Me	dicare wage			Medica	re tax wit	hheid
Your City, State					14	1,650.0	0			212.43
lour city, state	DAF			7 So	dal security	tipa	8	Allocato	ed tips	
							_			
d Employee's social security numb	XXX-XX-	VVVV		9 Ad	wance EC p	eyment	10	Depend	fight care	benefits
		2000					_			
e Employee's first name and initial	Last name			11 No	q befrikupe	ians	12	a See ins	tractions.	for box 12
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Alice Post				13 State		nent Third-party size play	121	ь .		
1010 North Frank	rlin			\perp	V		1			
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Your City, State	FAIR						ž			
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f Employee's address and ZP ox	de						_ 000			
15 State Employer's state ID num			17 State incom	se tax	18 Local w	ages, tips, etc.	19 Lo	ocal incom	ne tax	20 Locality name
XX XX-XXXXX		14,650.00	109	5.00	l		1			L
Wage and	Tax			ם ר		Department	of the T	Freesury-	-Intornal F	Revenue Service
Form VV- Z Statemen	rt		200	כו						

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. 15	45-0008	Safe, a FAST:	Use	11ke	<u> </u>	Visit the IRS at www.irs.go			
b Employer Identification number of XX – XXXXXXX	1 Wa	ges, tips, other compensa 48,250		2	Federal Income t 4	248.00					
e Employer's name, address, and ZIP code					olal security wages 49,250	security wages 4 Social security tax wit 49,250.00 305					
University Electronics 695 South 23rd Street Your City, State ZIP					6 Medicare wages and tips 6 Medicare tax withheld 49,250.00 73						
	7 Social security tips 8 Allocated tips										
d Employee's social security number XXX - XX - XXXX									1000.00		
Employee's first name and initial Last name					nqualified plans		12a See instructions for box 12				
Jim Post					ro Addisonant Third- per plat sox a		12b				
1010 North Franklin Your City, State ZIP					14 Other			12e			
							12d				
f Employee's address and ZP code											
15 Sale Employer's state ID num XX XX – XXXXXX		ste wages, tips, etc. 8,250.00			18 Local wages, Sps. el	ic. 19) Loca	al income tax	20 Locality name		
Form W-2 Wage and Tax Statement 20					Department of the Treasury—Internal Revenue Servi						

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. \$32,881d. \$34,353e. \$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

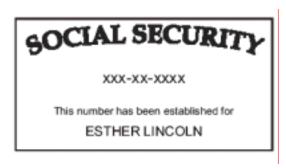
3. VITA/TCE - Advanced Problem

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 1st 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.



(Rev. 11-	2005)		INTE	RVIEW	AND I	NTAKE	SHEE	T				
all inform	ation. Ti	he partner or site	may request a	ditional infi	ormation.	thers involved in the return preparation process. Please complete tion. The service statement and request for the taxpayer's used in lieu of this IRS Form 13614.						
You will need:	200	lid Picture I.D.	1008 1000 E-	erne and the				8332 or cop fiel parent d			e for nor	1-
	To an	ther income received by you and your spouse as identification Number (TIN) for you, your spouse and ny others shown on the tax return to deposit into a savings or check tovider's address and Tax Identification Number for hild/Dependent Care Credit.								titution for recking a	r direct ccount	sit
Your First Name ESTHER M.L. J						Last Name	0		LING	OLN		
Spouse's First Name			Mil		Spouse's	Last No	me, if differ	ent				
Address	1	809 H ALBAN	Y STREET	City	You	or City	5	tate Your	St. Z	p Code	Your	Zip
Telephone Number: Daylime Tour: Humber						Evening				Cel	1	
		(mm/dd/yyyy)	2 / 11 /			Spouse's	Date o	f Birth (mm/	dd/yyyy)		1 1	
Critical		7,111	11-11-11-11			87			177777		100 10	
Check if I	J.S. Citi	en or resident al	len all year: 🗶	Taxpayer Spouse		Check #	lived in	U.S. for mor	e than 6	months:	Section 1	payer ouse
Check if I	egally B	Find: Taxpo	***			Check if	Perman	ently Disabl	ed:	Taxpaye Spouse		
As of Dec	oember 2	1st were you: [Single 🗌	Legally Ma	mied [Separat	ed [Divorced				
f married	, were y	ou living with you	r spouse at any	time during	the last	6 months o	the ye	ir? 🗆 Ye	a X	No 🗆	N/A	
la your sp	ouse de	cessed? 😿 Y	es 🗆 No	T)	yes, date	spouse die	d (mm/	5d/yyyy)	6 /	15 / 15	99	
Can your	parenta	or someone else	claim you or yo	ur spouse :	as a dep	endent on t	heir tax	return?	Yes	X No		
Did you p	ravide m	ore than half the	cost of keeping	up a home	for the y	year? 😿	Yes	□ No				
		6.05	n disallowed by	IRS?	Yes	K No						
Has the E	amed in	come Credit bee		milly and i		ent Inform		ur spouse s	upported	during th	e for ve	ár.
List every For exam	one who	lived in your har doughter, steps Do not include y	me and anyone hild, foster child	living outsit , brother, s								
List every For exam	one who	lived in your ha	me and anyone hild, foster chik rounself or you	living outsit , brother, s						Did you provide	Dit the person forces brown or \$3200	hi pemani qualifying shild of
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During the tax year did you, your	spouse, o	or anyone	e in your household:			
Receive any investment Income (For example: interest or dividends)?	K Yes	□ No	Pay student loan interest?		☐ Yes	图 No
Receive a distribution from an IRA or retirement plan?	K Yes	□ No	Attend college or vocational school?		Yes	⋉ No
Receive Social Security payments?	K Yes	□ No	Own a home?		Yes Yes	□ No
Receive unemployment payments?	☐ Yes	K No	Pay for child/dependent care that allowed you to work?		☐ Yes	M No
		Can someone other than you use your child to claim the EITC?	Yes	□ No	N/A	
Make contributions to an IRA or a refirement plan?	ke contributions to an IRA or a Yes 🔣 No					
Authorization						
Do you authorize the retention of Front Programme Company (Company)	orm 13614	Interview	and Intake Sheet, to help with the	a process	sing of you	ur.
tax return?	our electron	nic tax retu	rn information for subsequent ret	um prepe	ration?	
Do you authorize the retention of your product and/or services that may be				ose of m	aling of	
Note: Answer all three questions, each			70 718			
retained will not be shared with any una purposes. This information will be prope	authorized p	e if you do persons an	not authorize any of these retenti id will not be sold, given away, or	used for	commerc	ial
retained will not be shared with any una purposes. This information will be prope the due date of the return.	authorized p	e if you do persons an	not authorize any of these retenti id will not be sold, given away, or	used for	commerc	ial
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be proper the due date of line return. Signature Interview Notes: (Volunteer Use Only: Be sure to no	authorized p erly dispose	e if you do sersons an ad of when	not authorize any of these retenti id will not be sold, given away, or no longer needed and retained n	used for no longer	commerc than 3 ye	ial ars from
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Esther Lincoln 1809 N. Albany Street Your City, State ZIP (555) 444-5555	Date
Pay to the Order of	
	Dollars
National Bank For XXXXXXXX:00011112222234 1234	

PAYER'S name, street address SALEM PUBLIC SCH 277 W. ALLEN STR YOUR CITY, STATE	OOLS EET	1 Gross distribution S 28,792 2a Taxable amount S	2005	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans, IRAs Insurance Contracts, etc.	
		2b Taxable amount not determined	Total distribution	Copy B	
PAYER'S Federal identification RECIPIENT'S identification number		3 Capital gain (inclu in box 2a)	ded 4 Federal income tax withheld	income on your federal tax return. If this	
XX-XXXXXX	XXX-XX-XXXX	s	\$2,597.00	form shows federal income	
RECIPIENT'S name ESTHER LINCOLN	2407	5 Employee contribut or insurance premit	flors 6 Net urrealized appreciation in employer's securitie	tax withheld in box 4, attach this copy to your return.	
Street address (including apt. r 1809 N. ALBANY S		codem 5	RA/ 8 Other EP/ MPLE	This information is being furnished to the internal	
City, state, and ZIP code YOUR CITY, STATE	ZIP	total 96 Total employee contributi 96 \$			
Account number see instructions)		10 State tax withheld S 353	11 State/Payer's state XX - XXXXXX	no. 12 State distribution \$28,792 \$	
		13 Local tax withheld S	14 Name of locality	15 Local distribution S	

Box 1. Name ESTHER A. LINCOL	.N	Box 2. Beneficiary's Social Security Number XXX - XX - XXXX			
Box 3. Benetts Pald in 2006 6,768.00	Box 4. Benefits Repaid to SSA	0 . 0 0 Box 5. Not Benefits for 2006 (Box 3 m			
DESCRIPTION OF A Benefits paid 1 deposit \$6768.0 MEDICARE PREMIT \$ 948.0	Dy direct ON DEDUCTED ON DEDUCTED	NONE	DESCRIPTION OF AMOUNT IN BOX 4		
77777	1770	Box 6. Vo	Auntary Federal Income Tax Withholding 0.00		
		0.02.55.50	N ALBANY STREET CITY, STATE ZIP		
		Box 8. Cl	alm Number (Use this number if you need to contact SSA		

PAYER'S name, shoet address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	1	
MORRIS NATIONAL BANK 105 DILLARD STREET YOUR CITY, STATE ZIP			20 05		rest Income
PWYER'S Foctoral identification number XX - XXXXXXX	RECIPIENT'S identification rumber XXX - XX - XXXX	1 Interest income not included \$ 400	d in box 3		Copy E For Recipien
RECPENTS name	0	2 Early withchannal ponalty	3 Interest on U.S. San Bonds and Treas, o	mgs	This is important be
ESTHER LINCOLN		s	S.	onga or o	information and it being furnished to the interest Revenue
Street address (including apt. no.) 1809 N ALBANY ST	REET	4 Federal income tax withheld S	5 Inventment expens	WIS.	Service. If you are required to file a return a negligence penalty of
Gty, state, and ZP code YOUR CITY STATE ZIP Account number (see instructions)		6 Foreign tax paid	7 Foreign country or U.S. possession		other sanction may be imposed on you if the income is taxable and
		s			the IRS determines that it fast not been reported

PAYER'S mare, street address, city, WASHINGTON CAPIT; 1345 FREMONT STRI YOUR CITY, STATE	AL BET	to Date of sale or exchange 05/02/2005 1b CUSP no.	2005 sm 1099-B	Proceeds From Broker and Barter Exchange Transactions
		2 Stocks, bonds, etc. \$ 4,522	Separated Cheese proceeds from	constitution and option pressure.
PWYER'S Federal Identification number	RECIPIENT'S identification number	3 Beforing	4 Federal Income tax withheld	
xx-xxxxxx	XXX-XX-XXXX	s	s	
RECIPIENT'S SATE ESTHER LINCOLN		5 No. of shares exchanged	8 Classes of stock exchanged	For Recipiers This is important to information and in
Street address (notoding apt. no.) 1809 N ALBANY STI	REET	7 Overlotter 30 SHARES AEP INCORPOR	being familified to the Internal Revenue Service. If you are required to rile a notarn a segligance penalty or	
CAS, state, and ZP code YOUR CITY, STATE ZIP		A Profit or (cos) vanished in 2005	9 Drawitaid profil or 8xxs or open contracts—12/01/000 \$	offser sanction may be imposed on you if the income is taxable and the IRS determines that
CORPORATION'S name, street addre	ss, oity, state, and ZP code	10 Unrealized profit or (loss) on open contracts—12/S1/2009 S	11 Appropria profit or (icos) S	# fram not been reported
Account number des instructional		12 If the box is shecked, the re- their lax return based on the		1

- 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.



XXX-XX-XXXX

This number has been established for Michael L. North



XXX-XX-XXXX

This number has been established for Marjorie E. North



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

Form 14 (Rev. 11-	3614		INT	ERVIEW	AND	NTAKE	SHEE	T				
all inform	ation. The	partner or sil	sed by screener te may request a notuded on party	additional inf	armation	. The service	se state	ment and re-	quest for			lete
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		d/Dependent		1								_
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Check if I	J.S. Citize	n or resident	alien all year: \$	Taxpaye Spouse		Check f	aved in	U.S. for mo	re than 6	months:		payer
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10000					trans ower	or or other party or	stree ye	m	100	NG L	THE PARTY	
ts your sp	couse deci	essed?	Yes 😿 No			spouse die			/	/	TRIM	
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	spouse, o	or anyon	e in your household:		
Receive any investment Income (For example: interest or dividends)?	☐ Yes	₩ No	Pay student loan interest?	☐ Yes	⊠ No
Receive a distribution from an IRA or retirement plan?	☐ Yes	⊠ No	Attend college or vocational school?	☐ Yes	IK No
Receive Social Security payments?	☐ Yes	K No	Own a home?	X Yes	□ No
Receive unemployment payments?	☐ Yes	K No	Pay for child/dependent care that allowed you to work?	₩ Yes	☐ No
re income that was not reported on Yes No Can someone other than Yes 1099? (For example: gambling sings, jury duty, alimony or self sloyment income)		Yes 🕱 No	□ N/A		
Make contributions to an IRA or a refirement plan?	se contributions to an IRA or a Yes 🔣 No				
Authorization					
Do you authorize the retention of Fe	orm 13614,	Interview	and Intake Sheet, to help with the pro	cessing of yo	ur
tax return?	our electron	nic tax retu	rn information for subsequent return ;	reparation?	
Do you authorize the retention of your product and/or services that may be				of mailing of	
Note: Answer all three questions, each					
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service	persons an	not authorize any of these retention of ad will not be sold, given away, or use no longer needed and retained no lo	d for commerc	ial
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service	persons an	not authorize any of these retention of ad will not be sold, given away, or use	d for commerc	ial
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes: • (Yolunteer Use Only: Be sure to no	nied service uthorized p irly dispose	persons ar ad of when	not authorize any of these retention of d will not be sold, given away, or use no longer needed and retained no lo Dute	d for commerc nger than 3 ye	sial ars from
Service Statement: You will not be der retained will not be shared with any una purposes. This information will be prope the due date of the return. Signature Interview Notes:	nied service uthorized p irly dispose	persons and of when	not authorize any of these retention of will not be sold, given away, or use no longer needed and retained no longer. Date	d for commerc nger than 3 ye	sial ars from

a Control number	OMB No. 15	45-000e	Safe, a FAST:	occurate. 👍	≁1 11k	>	Visit the IRS at www.ks.p	
b Employer identification number (EIN) XX - XXXXXXXX			1 W	agos, flps, other corspo 15 , 00			Savaliscome 1	960.00
e Employer's same, address, and 2P code			3 80	ocial security wages 15,00	0.00		cial security to	930.00
FURMAN COUNTY DISTRICT SO 789 HIGH SCHOOL					doare tox wit			
	four City, State ZIP						ocated tips.	
d Employee's social security number XXX - XX - 7	XXXX		9 Ac	tvance EIC payment		10 Do	pendent care	bonefits
Employee's first name and initial Last name			11 N	pequal if ed plans		12a 8a	a instructions	for box 12
MICHAEL L. NORTH			13 Strat	ton Nationales In Sylle Dist in	10-0179 X 201	126	i	
123 Main Street Your City, State Zip			14 01	for		52c		
						1 12d		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	ate wages fips, etc.	17 State incom	etax.	18 Local wages, figs	, etc. 1	9 Local i	ncorne tax	29 Localty 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. 15	45-0008	Safe, a FAST!	Courate, C		<u> </u>	Visit the IRS at www.irs.	
b Employer identification number (EIN)			1 Wa	ges, fips, other con	pensation	2	Federal Income	tax withheld
XX-XXXXXXX					0.00			0.00
e Employer's name, address, and ZIP code			3 80	cial security wage	15	4	Social security	tax withhold
DFAS				19,7	56.65		1	,224.91
P.O. BOX 8899	5 Me	dicare wages an	d tips	6	Medicare tax w	ithheld		
			19,7	56.65			286.47	
INDIANAPOLIS, IN 46249-2	410		7 80	cial security tips		8 /	Allocated tips	
d Employee's social security number XXX - XX =	XXXX		9 Advance EIC payment 99 Dependent care to			benefits		
. Employee's first name and initial Last name			11 No	nqualified plans.		120	See instructions	for box 12
MICHAEL L. NORTH						ii ii		
123 MAIN STREET			13 Shilyti employ	ny Pakinoment San	Trint-party sick pay	12b	Ī	
YOUR CITY, STATE ZIP			14 Ott	hor.		12c	ī	
			Q \$1	19,756.6	5	120		
f Employee's address and ZIP code								
	zta wagas, tips, etc.	17 State Incom	ie tax	18 Local wages,	tips, etc. 1	19 Loca	al income tax	20 Locality name
XX XX-XXXXXX				L				L

W-2 Wage and Tax Statement

2005

Department of the Treasury-Internal Revenue Service

Copy 8—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 15	45-0008	Safe, a FAST:	Use Courate,	2 +1	D	Visit the IRS at www.hts.g	
b Employer identification number 8 XX – XXXXXXX	EIN)			1 Wa	gas, tips, other 1	compensation , 563 , 20	6 2	Federal income	103.00
e Employer's marme, address, and ZP code DFAS P.O. BOX 8899 INDIANAPOLIS, IN 46249-2410					cial security w 1 cial care wages 1 cial security ti		of security tax withhold 96.92 Icare tax withhold 22.67		
d Employee's social security numb	er XXX-XX-	XXXX		9 Ad	wance EIC pay	yment	10	Dependent care	benefits
Employee's first name and initial MICHAEL L. NORTH					nqualified plan		9	See Instructions	s for box 12
123 MAIN STREET YOUR CITY, STATE	ZIP			13 Strong	V	This party size by	120 120		
f Employee's address and ZIP cod	la .								
15 State Employer's state ID num XX XX - XXXXXXX	ber 16 St	ate wages, tips, etc.	17 State Incom	no tax	18 Local wag	es, tips, etc.	19 Lo	sali incorne tax	20 Locality name
W-2 Wage and Statemen			200	15	I	Department (of the Ti	roasury—Intornal	Revenue Service

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

a Control number		OMB No. 15	45-0008	Safe, a FAST:	ccerate, Use	•	111)		he IRS w.in.go	website enlatila.
b Employer identification number XX – XXXXXXXX				1 Wag		or compers 8 , 956		2	Fedoral in		364.00
e Employer's name, address, and	ZIP code			3 800	cial security	wages 0,956	0.0	4	Social sec		withheld 919.27
FLINT ENTERPRISE 346 HARVARD STRE YOUR CITY, STATE	EET				dicare wap	es and tipe 0,956			Medicare	tax with	
d Employee's social security num	XXX-XX-	XXXX		9 Ach	vance BC (рауттепт		10	Depender	rt care l	cenefits
Employee's first name and initia MARJORIE E. NOR'					rqualified p			į D			lor box 12
123 MAIN STREET YOUR CITY, STATE	E ZIP			13 Shhip Input	9		ourly ay	126 126 126			
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15 State Employer's state ID nur XX XX - XXXXXXX	nber 16 St	ate wages, tips, etc.	17 State incom	no tax	18 Local s	ages, tips, o	to. 1	9 Loc	al income	tax	20 Locality name
Form W-2 Wage and Statemen			200	15		Departm	nant of t	tia Ti	oasury—Ir	itiornal F	Revense 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.



XXX-XX-XXXX

This number has been established for David D. Marshall



XXX-XX-XXXX

This number has been established for Maria C. Marshall



XXX-XX-XXXX

This number has been established for Claire D. Marshall

all information. signature(s) or You will need:	Name 49084 BRAND mber: Daytime irth (mm/dd/yyyy)	e may request ad cluded on partne 2, 1098, 1099 For ived by you and y Number (TIN) for on the tax return and Tax Identific Care Credit	ditional inf r in-take forms and the your spous you, your s cation Num M.I. M.I. City	ormation rms used e amount e spouse a spouse a ber for C	The service of the lieu of the	e stater his IRS Form custo Proof Numb depos Copy	ment and rec	y of divor laiming d Number a ancial ins	the taxpa ce decree hild and Routin titution fo necking a urn, if awa	yer's e for non ng Trans r direct occurit	 -
Your First Nam	Copies of ALL W- other income rece Tax Identification I any others shown Provider's address Child/Dependent (I II Name 49084 BRAND/I II I	ived by you and y Number (TIN) for on the tax return and Tax Identific Care Credit NAVID MARIA F STRASSE Your N	your spous you, your s cation Num M.I. M.I. City	e spouse a aber for C	nd Last Nam	Proof Numb depos Copy	dial parent of of Account I per of the fina alt into a sav	laiming of Number a ancial insi ings or of 's tax reti	hild and Routin titution fo necking a urn, if awa	ng Trans r direct occunit	
Your First Nam	other income rece Tax Identification I any others shown Provider's address Child/Dependent (ne D Name 49084 BRAND mber: Daytime irth (mm/dd/jyyy)	ived by you and y Number (TIN) for on the tax return and Tax Identific Care Credit NAVID MARIA F STRASSE Your N	your spous you, your s cation Num M.I. M.I. City	e spouse a aber for C	nd	Proof Numb depos Copy	of Account I ser of the fina sit into a sav	Number a ancial insi ings or ch 's tax reti	and Routin titution for necking a urm, if awa	r direct ccount	it
Your First Nam Spouse's First	Tax Identification I any others shown Provider's address Child/Dependent (te E Name 49084 BRAND mber: Daytime irth (mm/dd/jyyy)	Number (TIN) for on the tax return and Tax Identific are Credit DAVID MARIA F STRASSE Your N	you, your station Num M.I. M.I. City	spouse and or	Last Nam	Numb depos Copy	er of the fina sit into a sav	ancial ins ings or ch 's tax reti	titution fo necking ar urn, if awa	r direct ccount	
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Spouse's First	Name 49084 BRAND mber: Daytime irth (mm/dd/yyyy)	MARIA I STRASSE Your N	M.I. City	С				MARS	HALL		
	49084 BRAND mber: Daytime irth (mm/dd/yyyy)	r strasse Your N	City		Spouse's						
Address	mber: Daytime irth (mm/dd/yyyy)	Your N	,	20:		Last Na	ame, if differ	ent			
	irth (mm/dd/yyyy)			2.00	ANKFURT	S	tate GERM	ANY Z	ip Code	00009	9999
Telephone Nu		10 / 13 /	umber		Evening				Cell		
Your Date of B			1979		Spouse's	Date o	f Birth (mm/	dd/yyyy)	9	/ 18 /	1980
Critical Data	National Community of the Community of t										
Check if U.S. (atizen or resident s	ilien all year. 🔀	Taxpaye Spouse	Г	Check if	ived in	U.S. for mor	e than 6	months:		payer ouse
Check if Legal	y Blind: Taxp				Check if	Permar	ently Disabl		Taxpaye Spouse	-	
As of Decembe	ar 31st were you:	Single 🗶	Legally Ma	arried	Separat	ad [Divorced				
If married, wer	e you living with yo	ur spouse at anyl	ime during	the last	6 months of	f the ye	ar? 🗷 Yo	s 🔲	No 🗆	N/A	
ls your spouse	deceased?	Yes 🗶 No	If:	yes, date	spouse die	d (mm/	dd/yyyy)	- 1	1		
Can your pare	nts or someone els	e claim you or yo	ur spouse	as a dep	endent on t	heir tax	retum?	Yes	X No		
Did you provid	e more than half th	e cost of keeping	up a home	o for the y	year? 🕱	Yes	□ No				
Has the Earne	d Income Credit be	en disallowed by	IRS?	Yes	X No						
For example: S	who lived in your ho Son, daughter, step er. Do not include	ome and anyone child, foster child	living outsi , brother, s	de your h		ou or yo	ur spouse s				
First Name	Last Narse	Date of Birth (mm/dd/yyygi	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?
MARTHA	MARSHALL		AUGHTER	12	YES	890	NO.	NO	YES	NO NO	310
MAKIMA	STEIN	11-4-1945 /	AUNT	12	NO	890			YBS.	NO	
for 6 mont Did one Is the ch	or both parents p ild in custody of c sustodial parent s	rovide over half one or both pare ign the Form 83	of the ch	ild's tota ore than illar stat	I support?	year?	Yes	No No No No non?) Yes	□ No	

Danaksa anu impatment Income	Yes	⊠ No	e in your household: Pay student loan interest?	☐ Yes	⊠ No
Receive any investment Income (For example: interest or dividends)?	☐ Yes	W 140	Pay student loan interest?	L Yes	M No
Receive a distribution from an IRA or retirement plan?	Yes	⊠ No	Attend college or vocational school?	☐ Yes	⊠ No
Receive Social Security payments?	☐ Yes	X No	Own a home?	Yes	⊠ No
Receive unemployment payments?	Yes	X No	Pay for child/dependent care that allowed you to work?	Yes	X No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	Yes	⊠ No	Can someone other than you use your child to claim the EITC?	Yes 🔀 No	□ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	⊠ No			
Authorization					
tax return? Mary Yes □ No • Do you authorize the retention of your of your of your of your or you will not	our electron	nic tax retu	and Intake Sheet, to help with the pro- rn information for subsequent return po- nd telephone number for the purpose of	reparation?	ur
product and/or services that may b					
Note: Answer all three questions, each	one stands	on its own i	merit.		
Service Statement: You will not be de retained will not be shared with any una purposes. This information will be prop- the due date of the return.	authorized p	ersons an	d will not be sold, given away, or used	for commerc	ial

(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		QMB No. 15	45-0008	Safe, a FAST!	Use G	e+11	O		the IRS v www.irst.go	
b Employer identification number XX - XXXXXXX	ŒPQ			1 Wa	ges. tips, other co 56,3	mpensation 309.00	2	Federal in		854.00
a Employer's name, address, and AAFEES P.O. BOX 12000 WASHINGTON DC Z		3 Social security wages			3, tax with	677.16				
d Employee's social security num	XXX-XX-	XXXX		9 Ad	vance EIC paym	ant	10	Depender	nt care b	conofits
Employee's first name and initial DAVID A. MARSHA.	LL			11 No	nqualified plans	Thind-party ACH SBY	12a D 12b		uctions f	0 0
49084 BRANDT ST FANKFURT, GERMA				14 Other			12c	12c		
f Employee's address and ZIP or	de						12d			
16 State Employer's state ID nur	16 S	tate wages, tips, etc.	17 State incom	no 12M	18 Local wages,	tips, etc.	19 Loc	al income	tax	20 Locality many
W-2 Wage an			201	15	Di	opertment of	the Tr	oasury—Ir	ntornal R	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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1040	U.S. Individual Income Tax Re	eturn ZUU5	(90) Into Use CityCo.	not write o	angle in this ignitio
(For the year Jan. 1-Dec. 31, 3005, or other tax year be	 A professional description 	ng ,30		MB No. 1545-0074
Label	Your first name and initial	Last name		Your	ookid security number
netructions A in page 16.)	If a joint return, spouse's first name and initial	Last name		Spour	e's accial security number
Jae the IRS L	Home address (number and street). If you have	a RO has an house M	Apt. no.	article.	
Otherwise, E	Horse aggress (number and street). If you have	a r.o. soc. see page 16.	Apr. Fo.		ouriBBN(t) above.
or type.	City, town or post office, state, and ZIP code. I	f you have a foreign address,	see page 16.		ng s box below will not your tax or refund.
Bection Campaig	Check here if you, or your spouse if filing	g jordly, want \$3 to go to	this fund (see page 15)	8	You Spouse
Filler Oteler	1 Dingle	* A 40			g person). (See page 17.) ff
Filing Status	2 Married filing jointly (even if only on	e had income)			t not your dependent, enter
Check only	3 Married filing separately. Enter apos	se's SSN above 🐁 🕮	the sheet's rates here.		
one box.	and full name here. ➤	N 1		on cepen	dent child (see page 17) Boxes checked
Exemptions	b Spouse		ganeox box os		on tie and th No, of children
Exempleons.	E Departments:	(2) Desertions	(B) Department's (IIIV)		on 6c wha:
- 1	Olifest name	social security minuter	relationship to disclor	ONE TO	fixed with you did not live with
				T T	you due to divorce
If more than four		1 1			or separation (see page 18)
dependents, see page 16.			1		Dependents on 6c not entered above
0.000	100000000000000000000000000000000000000	4 1			Add rumbers on
	d. Total number of exemptions similled.			+ +	Sines above >
Income	7 Wages, solaries, tips, etc. Attach For			7	
Income	Eq., Taxable Interest. Affects Cohedule B I	1.4		Ra	
Attach Form(s)	b Tax-exempt i terest. Do not include		6	-	
W-2 here. Also sttach Forms	Se Ordinary dividends, Attach Schedule	Bif required		9a	-
W-2G and	b Qualified dividends (see page 20) .	+ + + + + <u>- 90</u>		- 10	
1099-R if tax was withheld.	10 Taxable refunds credits, or offsets of		xes (see page 20) , ,	10	-
men Australia	11 Almony received			12	
	13 Giptu gain or (oss). Affact Schedule		and observations by T	7 13	
If you did not	14. Other gains or (losses). Attach Form 4	Control of the Contro	and country time at	14	
pet a W-2	15a IRA distributions , 15e		ble amount (see page 22)	15b	
see page 19.	18a Pensions and annuities 16a		ble amount (see page 22)	4.44	
Enclose, but do	17 Rental real estate, royalties, partnershi				
not attach, any	till Farm income or (cas). Attach Schedu	6 F		18	
pajiment, Also, plense use	19 Unemployment compensation			19	
Form 1040-V.	20s Social security benefits , 20s	b Tacs	ble smount (see page 24)		
	21 Other income. List type and amount (21	
	22 Add the amounts in the far right column	1.24		22	
Adjusted	23 Educator expenses (see page 26) .			-800	
Gross	24 Certain business expenses of reservists, p fee-basis government officials. Attach Fo		ė l		
Income	25 Health savings account deduction. Att	ARI 2100 SI 2100 SE			
	26 Moving expenses. Attach Form 3903				
	27 One-half of self-employment tax. Attac	100			
	28 Self-employed SEP, SIMPLE, and gus	alified plans 28		9	
	29 Self-employed health insurance dedu	ction (see page XX) 29		-	
	30 Penalty on early withdrawsi of asving		4	-811	
	31s Alimony paid is Reopient's SSN ➤	310		-	
	32 IRA deduction (see page XX)	4.4	-	-	
	33 Student loan interest deduction (see p				
	34 Tuition and fees deduction (see page.	300 34		- 1	
		The second secon			
	35 Domestic production activities deduction 36 Add lines 23 through 31s and 32 thro	n. Attach Form 8903 35		36	_

Use Only	Firm's name (or yours if self-engloyed), address, and ZIP code	100	Phone no.	1	
Paid Preparer's	signature /		Check if and employed .		
records.	Preparer's	Date	Chark #	Properer's 86N or	PTN
See page 17. Keep a copy for your	Spoule's signature. It a joint return, beth must sign. Do	te Spoute's occup	tion	()	
Here	Your eignature Di	de Your occupation		Daytime phone ru	mber
Sign	Under penalties of perjury, I declare that I have examined this ribellet, they are true, correct, and complete. Declaration of prejud		Res and statements, and		
Designee	Designee's Phor	•	Personal identific number (PR)	ation _	
Third Party	Do you want to allow another person to discuss this	and the last term is not been all the second	ge 56)? T Yes. 0	Complete the folio	wing. 🗆 Þ
Amount You Owe	75 Amount you owe. Subtract line 71 from line 63. 76 Estimated tax penalty (see page 56)	For details on how to pay	see page 55 ▶	75	
	74 Amount of line 72 you want applied to your 2006 eath			74	
and fill in 73b. 73c. and 73d.	d Account number				
Direct deposit? See page 54	73e Amount of line 72 you want refunded to you . b Routing number	T ► c Type □ Check	ing Savings	1.00	
Refund	72 If line 71 is more than line 63, subtract line 63 fro		nt you overpaid	72 73a	_
	71 Add lines 64, 65, 66s, and 67 through 70. These			71	
	70 Payments from: a Fam 2438 b T fom 4138 e	Form 8665 . 70			
	 Additional child tax credit. Attach Form 6812 . Amount paid with request for extension to file in 	7 5 5 5 1 22			
Schedule BIC.	 Excess social security and Ser 1 RRTA tax withheld Additional child tax credit. Attach Form 6812 	10 10 10 10 10 10 10 10 10 10 10 10 10 1			
quelifying chlid, attach	b Nontamble combat pay election > 960	44			
If you have a	oda Earned Indome credit (EIC) , , , , , , , ,	66a			
. ajmenta	65 2005 enterpated tax payments and amount applied to	7.75			
Payments	64 Federal income for withheld from Forms W-2 at	1.4		1000	
	63 Add lines 57 through 62. This is your total tax	"		63	
	61 Advance earned income credit payments from I 62 Household amployment base. Attach Schedule			61	
IIIAGS	90 Additional tax on SAs of er qualified retremen		5329 if required	60	
Other Taxes	59 Social security and Medicare tax on tip income not		Form 4137	59	
0#	58 Self-surproyment tax. Attach Schedule SE			58	
	56 Add lines 47 strough 55. These are your total of 57 Subtract line 56 from line 46. If line 56 is more to			67	
	b Form 1901 is Specify 56 Add lines 47 strough 55 These are your total of	redits		56	
\$7,300	65 Other credits, Credit applicable box(es). a				
Head of household.	64 Credits from: a Farm 8096 b Form	8859 . 54			
\$10,000	the state of the s	53			
Qualifying andowlers.	62 Child tax credit (see page 37). Attach Form 890	45.00			
Married fling jointly or	50 Education gradua Attach Form \$EGT	1 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
85,000	49 Credit for the elderly or the deschied, Affect field	2000			
Married fling separately.	48 Gredit for child and dependent care expenses. Atta	98.00			
Bingle or	47 Foreign tax credit: Attach Form 1116 if required				
Al others:	46 Add lines 44 and 46:			46	
dependent, see page 51.	44 Tax (see page 33). Check if are tax a tom? a Po 45 Alternative minimum tax (see page 25). Attach	STATE OF THE PARTY	4078	45	
who can be claimed as a	43 Taxable Income. Subtract line 42 from line 41.		100 200	43	
box on line 33s or 35b or	line 5d. If line 36 is over \$100,475; line the work	sheet on page 33		42	-
 People who checked any 	42 # line 38 is \$109,475 or less, multiply \$3,200 by	the total number of seams	hans daimed an	200	
for-	41 Subtract line 40 from line 38	- Caronia cadacada (con	and managed a second	41	
Standard Deduction	 Byour spouse iterrate on a recesse return or you were a differenced deducations from Schedule Ai or you. 			40	
form for a	If: Department from before January				
Credits	39a Check	1941, Blind Total	boses		
Tax and	38 Amount from line 37 (adjusted gross income) .	cars a cas according to	Charles and the second	38	

	U.S. Individual Income Tax Retur				r stagle in this ignate.		
Label	For the year Jan. 1-Dec. 31, 2005, or other tax year beginning. Your first money and initial. Last	t name	N .N		OUB No. 1545-0074 social accurity mureber		
See L retructions A					4		
on page 16.)	If a joint return, spouse's first name and initial Las	d name		Spou	se's accial accurity numi		
label. Otherwise.	Home address (number and street). If you have a P.O.), box, ase page 16.	Apt. no.		You must enter		
or type.	City, town or post office, state, and ZIP code. If you i	have a foreign address, a	ee page 16.	Chedang a bax below will not change your tax or refund			
Presidential Bection Compain	Check here if you, or your spouse if filing join	dir. ward \$3 to go to t	his fundame trace	22 -	You Spouse		
	1 Single	P # 4 1	- No. 1		g person). (See page 17		
Filing Status	2 Married fling paintly leven if only one had	(income)			£ not your dependent, or		
Check only	3 Married fling separately. Enter apouse's		the shift's raise her				
one box	and full name here. >	-	Qualitying widowise	with deper	ident child (see page 1		
	de Vourself. If someone con claim you at	s dependent, do not	, check box 6s .	+ + +	on 6s and 6b		
Exemptions	b Spouse	2 2 .		1	No. of children on 6c wha:		
4	© Dependents:	(2) Depredicts		or qualitying to other test.	Iwed with you		
	Of first name Last name	notal security minister		Dec 1609, 771.	· did not live with		
If more than four					you due to divorce or separation		
dependents, see		-1		4	(see page 18) Dependents on 6c		
page 16.				#	not entered above		
5.0000	4 -0 - 10 100 -				Add numbers on		
	d. Total number of exemptions planted	+ + + + + +		+++	Sines above >		
Income	7 Waget, solaries, tips, etc, Attach Forms) V			. 7			
moonie	Eq. Taxoble Interest. Affinds Collectus B if req.	1.4		. Ba			
Attach Form(s)	b Tax-exempt trainer. Do not include on an			Se Se	1		
W-2 here. Also stitsch Forms	Be Ordinary dividends Attach Schedule B if n	equied					
W-2G and	b Qualified dividends (see page 20)	+ + + + + 90		10			
1099-R if tax was withheld.	10 Taxable refunds credits, or offsets of state		os (see page 20) .	11			
men willener	11 Almony received			12			
	12 Silmest Income or foot). Attach Schedule 13 Capital gain or (oss). Attach Schedule D if			□ 13			
If you did not	14. Other gains or (osses). Attach Form 4797		au, crieck riefe P	14			
pet a W-2.	15a PA distributions 15a		de amount (see page)	15b			
see page 19.	18a Pensions and annuities 16a		ole amount (see page)	4.44			
Enclose, but do	17 Rental real estate, royalties, partnerships, 8						
not attach, any	18 Farm income or (ioss). Attach Schedule F			18			
payment, Also, please use	19 Unemployment compensation			19			
Form 1040-V.	20s Social security benefits , 20s	to Taxat	ole smount (see page 2	M 20b			
	21 Other income. List type and amount (see p			21			
	22 Add the amounts in the far right column for it			► 22			
Adjusted	23 Educator expenses (see page 26)	25		-			
Gross	24 Certain business expenses of reservists, perform						
	fee-basis government officials. Attach Form 21	No.					
Income	25 Health savings account deduction. Attach 7	The second secon		-			
	26 Moving expenses. Attach Form 3903	100000000000000000000000000000000000000					
	27 One-half of self-employment tax. Attach Sci			- 2			
	28 Self-employed SEP, SIMPLE, and qualified						
	29 Self-employed health insurance deduction 30 Penalty on early withdrawsi of savings .	face builds soul from					
	31s Almony paid b Reoplant's SSN ➤	31a		- 6			
	32 IRA deduction (see page XX)	0.0		-			
	33 Student loan interest deduction (see page	* * * * * * *					
	34 Tuition and fees deduction (see page XX)	104					
	35 Domestic production activities deduction. Atta			- 6			
	The state of the second sections and desired to the	The second second second		20			
	36 Add lines 23 through 31s and 32 through 3	15		. 36			

Use Only	yours if set eggloyed; address, and 2P dods			Phone no.	6 1	ye-wax
Preparer's	signature or			self-employed	1	
Paid	Preparer's	De		Check ff	Properso's	86N or PTP4
Keep a copy for your records.	Spoule's eigneture. It a joint return, beth must sign.	Date 5	pouse's occupati	on	1)	
Joint return? See page 17.	Your signature	Date 1	our ecoupation		Daytime p	hore runter
Sign Here	belief, they are true, correct, and complete. Declaration of prep	part (other than I	arpaym) is lowed o		ny babba	has any knowledge.
0.000	Points Under penalities of penjury, I declare that I have examined this	-1	promotion extract to	number PRI	*	ol my hop defect
Third Party Designee		one	The second second	Personal identific		
	Do you want to allow another person to discuss this	e return with th	e IRS (see page	56)? T Yes.	Complete t	he fallowing.
Amount You Owe	76 Amount you owe. Subtract line 71 from line 6: 76 Estimated tax penalty (see page 55)	3. For details o		ee page 55 🕨	75	
704, MHZ 735.	74 Amount of line 72 you want applied to your 2006 est	timated tax >	74		1125-11	
and fill in 73b. 73c, and 73d.	d Account number					
Direct deposit? See page 54			Type Checking	Savings	100	
Refund	72 If line 71 is more than line 63, subtract line 63 is 73e Amount of line 72 you want refunded to you			you overpaid	72 73a	
	71 Add lines 64, 65, 66s, and 67 through 70. The				71	-
	70 Payments from: a From 2436 b From 4136 c	Forn 8885	70		-	
	99 Amount paid with request for extension to file		22			
Schedule EIC.	 Excess social security and Ser 1 PRTA tax withhel Additional child tax credit. Attach Form 6812 	THE RESERVE OF THE PARTY OF THE	1000			
chlid, attach	b Nonapable control pay election > 995	M francisco # 1	67			
If you have a qualifying	Ode Earned Indome credit (EIC)		66a		21	
	65 2005 entirested tax payments and amount applied to					
Payments	64 Federal income tox withheld from Forms W-2	and 1099			-	
	63 Add lines 57 through 52 This is your total tax				63	
	61 Advance earned income creat payments from 62 Household employment bases. Attach Schedul				62	
10000000	60 Additional tax on EVal offer qualified retireme 61 Advance earned income credit powners from			53 it redrived	61	
Taxes	59 Social security and Mediabre tax on tip income not				59	
Other	68 Self-exployment tax. Attach Schedule SE .				58	
	57 Subtract line 56 from line 46, it line 56 is more				57	
	56 Add lines 47 through 55. These are your total	credits .			56	
\$7,300	b Form Will c Specify	- EBM 3000	55			
household.	55 Other credits Owice hopercycle boxies; a	DE 200	1		E	
\$10,000 Head of		a.	53			
eridowler).	52 Child tax credit (see page 37). Attach Form 99	01 If required	52			
jointly or Qualifying	51 Referenced swings contributions credit. Attach I		51		3	
Married Sing	AND THE RESERVE THE PROPERTY OF THE PROPERTY O	1.6	10			
separately. 85,000	49 Credit for the elderly or the disabled, Attach fit		100			
Bingle or Married fling	47 Foreign tax credit: Attach Form 1116 if require 48 Credit for child and dependent core expenses. Att.	S. A. S. W. T. J. C. V. V.	47			
At others:	46 Add lines 44 and 46;	1 60	14.00		46	
see page 51.	45 Alternative minimum tax (see page 35). Attac	ACCOUNT TO L		4.6.0	45	
claimed as a dependent,	44 Tax less page 33). Check if any feats from a F		b Form	100 200	44	
39a or 35b or who can be	42 Tauable income, Subtract line 42 from line 41	4866		1. enterio	43	
checked any box on line	42 # line 38 is \$100,475 or less, multiply \$3,200 by line 5d. # line 38 is over \$100,475; line the wo		100, 200,	one claimed on	42	
People who	41 Subtract line 40 from line 38	30.	PV.		41	_
Deduction for-	40 Remized deductions from Schedule A) or you	ur standard d	eduction (see le	aft margin)	40	_
Standard	b Typur spouse itempse on a separate return or you were a				- T	
Credits	999 Check You were born before January 2, if: Spouse was born before January			1771	10	
	38 Amount from line 37 (adjusted gross income). 99e Check [You were from before January 2.		Blind) Total b		38	
Tax and						

OMB No. 1545-0074 SCHEDULES A&B Schedule A-Itemized Deductions (Form 1040) 05 (Schedule B is on back) ➤ Attach to Form 1040. ➤ See Instructions for Schedules A and B (Form 1040) Name(s) shown on Form 1040 Your social security runber Medical Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A/2) Dental Enter amount from Form 1040, line 38 2 2 Expenses Multiply line 2 by 7.5% (.075). Subtract line 3 from line 1 If line 3 is more than line 1. 4 State and local (check only one box): Taxes You Paid a Income taxes, or b General sales taxes (see page A-2) **/644** Real estate taxes page A-30 page A-2.) 6 Personal property taxes Other taxes. List type and amount. 8 8 Add lines 5 through 8 9 10 Interest Home mortgage interest and points reported to youten form 1068 You Paid Home mortgage interest had reported to you an Form 1986. If paid to the person from whom you bought the home, see page A-4 (See page A-3.) and show that person's name, identifying no and address. > 11 Personal Points not reported to you on Form 1098. See page A-4 interest is for special rules . Investment interest Amon Form 4052 if required (See 12 deductible. 13 page A-4.) 13 Add lines 10 thmugh 13 14 14 Gifts to Gifts by crish or check. If you made any gift of \$250 or Charity 15 more, see page A-4 If you made a Other than by cash or check, If any gift of \$250 or more, gift and got a see page A-4. You must attach Form 8283 if over \$500 16 benefit for it. Campover from prior year 17 999 page A-4. Add lines 15 through 17 18 Casualty and Theft Losses 19 Casualty or theft loss(es). Attach Form 4884. (See page A-5.) 19 Job Expenses 20 Unreimbursed employee expenses—job travel, union and Most dues, job education, etc. Attach Form 2106 or 2106-EZ Other if required. (See page A-6.) ▶ Miscellaneous Deductions 20 21 Other expenses-investment, safe deposit box, etc. List page A-5.) type and amount > 22 23 Enter amount from Form 1040, line 36 | 24 | 23 24 25 Multiply line 24 by 2% (.02) 25 Subtract line 25 from line 23, If line 25 is more than line 23, enter -O-26 26 Other 27 Other-from list on page A-6. List type and amount ▶ Miscellaneous Deductions 27 Total Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? Itemized Your deduction is not limited. Add the amounts in the far right column. 28 Deductions for lines 4 through 27. Also, enter this amount on Form 1040, line 40. Yes. Your deduction may be limited. See page A-6 for the amount to enter. 29 If you elect to itemize deductions even though they are less than your standard deduction, check here > For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11330X Schedule A (Form 1040) 2005

Schedules ABB (Form 1040) 2005 ONE No. 1545-0074 Name(s) shown on Form 1040. Do not enter name and accid security number if shown on other side. Your social security number Attachment Sequence No. 08 Schedule B-Interest and Ordinary Dividends Amount 1 List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see page 8-1 and list this Interest interest first. Also, show that buyer's social security number and address > (See page B-1 and the instructions for Form 1040. line Ba.) 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 2 shown on that torm. Add the amounts on line 1 . Excludable interest on series EE and I U.S. savings bands issued after 1989. Attach Form 8815 Subtract line 3 from the 2. Enter the result here and on Form 1040, line 8a ▶ 4 Note. If line 4 is over \$1,600 you must complete Part III. Amount 5 List name of payer. Part II Ordinary Dividends (See page B-2 and the instructions for Form 1040. line 9a.) Note, If you 5 received a Form 1099-DIV or much stitute ststement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. 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. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Foreign 7a At any time during 2005, did you have an interest in or a signature or other authority over a financial Accounts 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, and Trusts b if "Yes," enter the name of the foreign country > 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 8-2 page 8-2.) For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule B (Form 1040) 2005 (a) Projected on recipicated pagent

OMB No. 1545-0074 SCHEDULES A&B Schedule A-Itemized Deductions (Form 1040) 05 (Schedule B is on back) ➤ Attach to Form 1040. ➤ See Instructions for Schedules A and B (Form 1040) Name(s) shown on Form 1040 Your social security runber Medical Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A/2) Dental Enter amount from Form 1040, line 38 2 2 Expenses Multiply line 2 by 7.5% (.075). Subtract line 3 from line 1 If line 3 is more than line 1. 4 State and local (check only one box): Taxes You Paid a Income taxes, or b General sales taxes (see page A-2) **/644** Real estate taxes page A-30 page A-2.) 6 Personal property taxes Other taxes. List type and amount. 8 8 Add lines 5 through 8 9 10 Interest Home mortgage interest and points reported to youten form 1068 You Paid Home mortgage interest had reported to you on Form 1996. If paid to the person from whom you bought the home, see page A-4 (See page A-3.) and show that person's name, identifying no and address. > 11 Personal Points not reported to you on Form 1098. See page A-4 interest is for special rules . Investment interest Amon Form 4052 if required (See 12 deductible. 13 page A-4.) 13 Add lines 10 thmugh 13 14 14 Gifts to Gifts by crish or check. If you made any gift of \$250 or Charity 15 more, see page A-4 If you made a Other than by cash or check, If any gift of \$250 or more, gift and got a see page A-4. You must attach Form 8283 if over \$500 16 benefit for it. Campover from prior year 17 999 page A-4. Add lines 15 through 17 18 Casualty and Theft Losses 19 Casualty or theft loss(es). Attach Form 4884. (See page A-5.) 19 Job Expenses 20 Unreimbursed employee expenses—job travel, union and Most dues, job education, etc. Attach Form 2106 or 2106-EZ Other if required. (See page A-6.) ▶ Miscellaneous Deductions 20 21 (Dee page A-5.) Other expenses-investment, safe deposit box, etc. List type and amount > 22 23 Enter amount from Form 1040, line 36 | 24 | 23 24 25 Multiply line 24 by 2% (.02) 25 Subtract line 25 from line 23, If line 25 is more than line 23, enter -O-26 26 Other 27 Other-from list on page A-6. List type and amount ▶ Miscellaneous Deductions 27 Total Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? Itemized Your deduction is not limited. Add the amounts in the far right column. 28 Deductions for lines 4 through 27. Also, enter this amount on Form 1040, line 40. Yes. Your deduction may be limited. See page A-6 for the amount to enter. 29 If you elect to itemize deductions even though they are less than your standard deduction, check here > For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11330X Schedule A (Form 1040) 2005

Schedules AIII (For Name(s) shows on I	em 1040) 2005 Form 1040. Do not enter name and social security number if shown on other side.		1545-0074 Pag social security numb
	Schedule B-Interest and Ordinary Dividends		Attachment Sequence No.
Part I Interest (See page B-1 and the instructions for Form 1040, line 9a.)	Liet name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 8-1 and list this interest first. Also, show that buyer's social security number and address ▶	2	Amount
Note, if you received a Form 1099-INT, Form 1099-INT, Form 1099-INT, or substitute statement from a broke-age firm is name as the payer and enter the total interest shown on that form.		2 3 4	
Part II Ordinary Dividends (See page 8-2 and the instructions for Form 1040, line 9a.)	Note. If line 4 is over \$1,600, you must complete Part III. 5 List name of payer >		Amount
Note. If you received a Form 1039-DIV or substitute statement from a brokerage firm, for the firm's name as the payer and enter the ordinary dividends shown on that form.		5	
	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.	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 divide a foreign account; or (c) received a distribution from, or were a granter of, or a transferor to, 7a At any time during 2005, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fin. 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 ▶ 6 During 2005, did you receive a distribution from, or were you the granter of, or foreign trust? If "Yes," you may have to file Form 3520. See page B-2	a foreig over a ancial a	n trust. For infinancial iccount?

SCHEDULE C-EZ |

Net Profit From Business

CM9 No. 1545-9274

Department of the Treatury Internal Revenue throace	➤ Attach to Fo	rm 1040 or 1041. F	Sequence No. 09A				
hiame of proprietor	***************************************	×			ecké secu	rity number (
Part I General Is	nformation	0,	CZ		0		
You May Use Schedule C-EZ Instead of Schedule C Only If You:	Had business expenses sizes. Use the gash method of a Did not have an inventory time during the year. Did not have a net loss to business. Nad only one business as sale proprietor or statuto arroloyee.	toocunting y at any officer	And You	Epis Dubined for Schedul C-4 to find - Do not deck business us - Do not have passive acti business.	yed to \$i yand Ame s. See the s.C. line 1 out if you act expens e of your prior yes wity looses	e Form 4560 ortization, for a instruction. (2, on page must file, sex for home. I unallowed a from this	2.
A Principal business of	profession, inducing product	OL BOLAGO		- [de from pages	
C Business risms. Find	o esporate business name, les	ve blank		-	Employs	r ID number	(EIN), if any
E Business address on	diading state or room no.). Ad	crease not required if a	ame as on Form 10	140 page 1	3:3	3 3 3	3 3 3
City, town or post of	fice, state, and ZIP code	-					
Part II Figure Yo	ur Net Profit						
1 Gross receipts, C employee" box on Schedule G, line 1	.0	e Statutory Emplo	yees in the instru	ctions for] 1		
1 Gross receipts. C employee" box on Schedule C, line 1 2 Total expenses in Section 1040, line 1	ur Net Profit aution. If his income was n tool form was checked, se , on page C-3 and check t	e Statutory Employers an \$5,000, you must be than zero, you muste, line 2, (Statutory	yees in the instru it use Schedule C ust use Schedule employees do n	C. Enter on	2		
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Schedule C-EZ Florm 1040) 2005 Page 2

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,

Line A

Describe the business or professional activity that provided your principal source of income separted on line 1. Give the general field or activity and the type of product or service

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.

You need an employer ident fication number EIN only if you had a qualified referent plan or were required to file an employment, excise, estate, trust, or alcohol, lobarbo, and fire the 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.

Enter your business address. Show a street address instead of a box number, include the suite or room number, if апу.

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)								
b		b							
c		e	_						
d		d							
e									
t		1							
9		g	_						
h	Total. Add lines a through g. Enter here and on line 2	h							

Schedule C-EZ (Form 1040) 2005

SCHEDULE D (Form 1040)

Capital Gains and Losses

Attach to Form 1040. Fise Instructions for Sched

2005
Attachment Sequence No. 12

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and and	and Carry 1945	=	15			-		- Tanana
Part I	Short-Term Capital	Gains and Losses	Assets Held	One Year or L	.088	2	/	
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	er your short-term totals.	f any from Schedu	le D-1. 2					
colu	al short-term sales price o		3				ĺ	
	nt-term gain from Form 625 short-term gain or (loss)					4		-
Sch	edule(s) K-1	10000				5		-
						6	(y
Can	ryover Worksheet on pag	a dep of the menocitor						
7 Net	short-term capital gain o	or (loss). Combine line	s 1 through 6	in column (f)		7		
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7 Net Part II	short-term capital cain of Long-Term Capital Co (b) Description of property accomple 100 et. XYZ Co.) or your long-term totals,	to (loss), Combine line aains and Losses— (b) Date acquired (ble. day, yr.)	s 1 through 6 Assets Held (s) Date sold (s)o_day, yr.)	More Than On	e Year	er Emala	D) See or a	
7 Net Part II 8 9 Ente line 10 Total	short-term capital cain of Long-Term Capital G (a) Description of property (comple 100 st. XYZ Co.) ar your long-term totals, 9, , , , , , , , , , , , , , , , , , ,	if any, from Schedu	s 1 through 6 Assets Held (e) Date add (file Date, yr.)	More Than On	e Year	er Emala	D) See or a	
9 Enter line to Column	short-term capital cain of Long-Term Capital Co (a) Description of property (cample 100 st. XYZ Co) or your long-term totals, (9	if any, from Schedu	s 1 through 6 Assets Held (e) Date sold (d)	More Than On (d) Soles price (see page D-G of The instructions)	e Year	er Emala	D) See or a	
9 Enter III 8 Total Column (Incompared Column (Inco	by Decryptor of property (Cample 100 at XYZ Co.) by Decryptor of property (Cample 100 at XYZ Co.) are your long-term totals, 9. all long-term sales price a arm (d)	if any, from Schedumounts. Add lines 8 a from paytnerships. S	(e) Date sold (file D-1, grand 9 in 10 mrs 2439 and 5 corporations	More Than On (d) Soles price (see page D-6 of The instructions)	e Year	er binale © cif comp	D) See or a	
9 Enter III 8 Enter III 10 Total Column (loss (loss Sch	short-term capital cain of Long-Term Capital Co (a) Description of property accomplish to an XYZ Co.) are your long-term totals, 9, al long-term sales price a mm (d), from Form 4797, Part 1; lo from Form 4797, Part 1; lo from Forms 4884, 6781, long-term gain or (loss) adulo(s) K-1,	if any, from Schedu mounts. Add lines 8 a ong-term gain from For and 8824 from partnerships. S	s 1 through 6 Assets Held (ii) Date add (iii) Date add	More Than On (d) Soles price (see page D-6 of The instructions)	e Year	er trade S of Oreio	D) See or a	
9 Enter III 9 Enter III 10 Total Column (Ional II Gain (Ional II Sch	brown capital cain of Long-Term Capital Co. (a) Description of property disconding 100 et. XYZ Co.) by your long-term totals, 9	if any, from Schedu mounts. Add lines 8 a from partnerships. Spage D-1 of the instru	ie D-1, 9 and 9 in 10 mms 2439 and 3 comporations if any, from li	More Than On ob Soles price (see page D-6 of the instructions) 8252 and long-te estates, and to	e Year e) Cost or oth hes page D The instruct erm gain or nusts from	11 12	Gubbract (e	
9 Enter III 8 Since III Gold Gold III Gold Gold III Gold	tong-Term Capital cain of Long-Term Capital Co. (b) Description of property scores (to at XYZ Co.) by Owner (to at XYZ Co.) or your long-term totals, 9, al long-term sales price a arm (d)	if any, from Schedumounts. Add lines 8 a from partnerships. Spage D-1 of the instruction of \$6000. Combine line in the control of the instruction of \$6000. Combine line in the control of \$6000.	(in D-1, grand 9 in 10 mms 2439 and in	More Than On ob Soles price (see page D-6 of The instructions) 6252 and long-be estates, and to	e Year e) Cost or oth less page D The instruct rm gain or nusts from	er trade 6 of orei 11	Gubbract (e	

Dombine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 19, and then go 69 line 17 below. Wes lines 15 and 16 both gains? Yes, Go to line 18. No. Skip lines 16 through 21, and go to live 22. Enter the amount, if any, from line if of the 20% Rate Cain Worksheet on page 0-7 of the instructions. Enter the amount, if any, from line if of the Uneceptured Section 1290 Cain Worksheet on page 0-3 of the learnstricks. Yes, Complete Form 1040 through line 43/and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 0-2 of the instructions for Form 1040. Do not complete line 21 and 22 below. No. Complete Form 1040 through line 43/and then complete the Schedule D Tax Worksheet on page 0-2 of the Instructions for Enter Instead on the Instructions for Form 1040. Do not complete the 16 is a loss, enter tiers and on Form 1040, line 13, the smaller of the Instructions of Form 1040. Inc. 18 of the Instructions for Form 1040. Inc. 18 of the Instructions f	Pai	rt III	Summary		
go to line 21. If a gain, enter the gain on Form 1040, line 13 and then go 65 line 17 below			e pantaceas		
go to line 21. If a gain, enter the gain on Form 1040, line 13 and then go 65 line 17 below	16	Comb	ine lines 7 and 15 and en	ster the result. If line 16 is & loss, skip lines 17 through 20, and	
Yes, Go to line 18. No. Skip lines 18 through 21, and go to line 2?					16.
Yes, Go to line 18. No. Skip lines 18 through 21, and go to line 2?				00	
No. Skip lines 18 through 21, and go to line 22 18 Enter the amount, if any, from line 7 of the 20% Rate Gain Worksheet on page D-7 of the instructions. 19 Enter the amount, if any, from line 7 of the Unrepaptured Section 1250 Gain Worksheet on page D-8 of the instructions 20 Are lines 19 and 19 both zero or blank? Yes, Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through tine 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions Do not complete lines 21 and 22 below. 21 If line 16 is a loss, enter there and on Form 1040 line 13, the smaller of • The loss on line 16 or • (\$3,000), or if mitinal filing separately, (\$1,500) Note, When figuring which amount is smaller, treat both amounts as positive numbers. 22 Do you have qualified dividends on Form 1040, line 9b? Yes, Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Quin Tax Worksheet on page 34 of the instructions for Form 1040. No. Complete site rest of Form 1040.	17		THE PARTY OF THE PARTY OF THE PARTY.	V (2) .1	
Enter the amount, if any, from line if of the Unrecaptured Section 1250 Gain Worksheet on page D-7 of the instructions. 19 Enter the amount, if any, from line 16 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions. 19 20 Are lines 16 and 19 both zero or blank? Yes, Complete Form 1040 through line 43/and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the instructions for Form 1040. Do not complete lines 21 and 22 below. No, Complete Form 1040 through the 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions Do not complete lines 21 and 22 below. 21 If line 16 is a kiss, enter here and on Form 1040, line 13, the smaller of * The loss on line 16 or * (\$3,000), or if mitimal filling separatory (\$1,500) Note. When figuring which amount is smaller, treat both amounts as positive numbers. 22 Do you have qualified dividends on Form 1040, line 957 Yes, Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Qualified Invaled on page 34 of the Instructions for Form 1040. No, Complete the rest of Form 1040.			the court of the court of the	www.Co	9
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(Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

➤ Altach to Form 1040 or Form 1041. ➤ See Instructions for Schedule E Form 1040.

2005
Attacherent Sequence No. 13

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 ancome or loss from Form 4835 on page 2, line 40. 2 For each rental real estate property lated on line 1, did you'd you'd family use it during the tax year for personal purposes for more than the greater of: 1 List the type and location of each rental real estate property: A 14 days or
 10% of the total days rented at fair cental value? В C (600 page E-3.) c Properties Totals Income: (Add oclumns A. B. and C.) C в 3 3 Rents received 4 Royalties received 4 4 Expenses: 5 Advertising Auto and trimel (see page EA) Cleaning and maintenance 7 8 Commissions 9 9 Insurance . @ 10 10 Legal and other professional fees Management fees. 11 Mortgage interest paid to banks. 12 12 etc. (see page E-4) . 13 13 Other interest . 174 14 Repairs 15 15 Supplies . 16 16 Taxes . . 17 17 Utilities 18 Other (list). ▶ 18 19 Add lines 5 through 18 19 19 20 Depreciation expense or depletion 20 20 (see page E-4) 21 21 Total expenses. Add lines 19 and 20 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) estate or or line 4 (royalties). If the result is a (loss), see page E-4 to find out if 22 you must file Form 6198 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page €-4 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 . 24 Income. Add positive amounts shown on line 22. Do not include any losses 24 25 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 26 Total rental real estate and royalty income or (loss). 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

Cat. No. 11344L

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule E (Form 1040) 2005

	dule E Form 1040) 2005			Attachn	THE PERSON NAMED IN	-		age 2
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33 A B B 34 35 36 37 B 36 37 B 40 41 42	Passi (a) Passive deduction or four (attach Ferre #888 if required and columns (a) and (b) Add columns (c) and (c) Add columns (c) and (e) Totals Add columns (c) and (e) Income or Lo (a) Name Combine columns (d) an IV Summary Net farm rental income or Total conciliation of farming and fishing income report (Form 1065), box 14, box 17, code N; and Sch Reconciliation for real of	of line 34a of line 34b	Combine lines 35 and 36. Interest the sand include in 18. Complete Fig. (see page 5-9) in result here and include in 18. and 40. Enter your gross farming 6. Inc. 7. Schedule K-1 lie K-1 (Form 11205).	Nong (#) Deduction from Softeds Enter the result ent Conduits (#) Stande in from Schedu the total on line (2) below and on Form 1040	passive Income or loss de K-1 33 An and 35 (REMICs) Report to the loss de G, live 1b 41 below 36	go identification of the second of the secon	Loss er income from hedule K-1	

SCHEDULE SE (Form 1040)

Self-Employment Tax

2005 Attachment

Department of the Treatment Married Reviews

► 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 leg

à

Who Must File Schedule SE

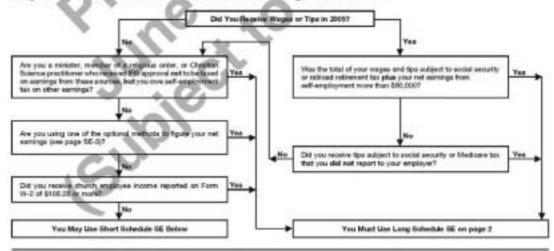
You must file Schedule SE if:

- You had not 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 \$E-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 38.

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.

Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 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 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2. 3 Net earnings from self-employment. Multiply line 3 by 92.35% (9235). If less than \$400, do not file this schedule; you do not over self-employment tax 5 Self-employment tax. If the amount on line 4 is: \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. More than \$90,000, 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. 8 Deduction for one-half of self-employment tax, 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. 11368Z

Schedule SE (Form 1040) 2005

Printed on recycled paper

Schedule SE (Form 1040) 2005

B	efore 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 presived capital gain distributions, be sure you checked the box on line 13 of Forma 10-0.
	Enter the amount from Form 1040, line 43
	Finter the amount from Form 1040, line, 8b
	Are you filing Schedule D? Ves. Enter the smuller of fire 15 or 10 of Schedule D, but do not enter less than -0- No. Enter the amount from Form 1040, line 13
4.	Add lines 2 and 3
5.	If you are claiming awest cent afterest expense on Form 4952, enter the uncount from line 4g of that form Otherwise, enter 40-
6.	Subtract line 5 troug line 4. If zent on loss, enter -0
	Subtract line 6 from line 1. If general less, enter -b
N.	Enter the smaller of: The amount on lice 1; ox S29,700 if single or carried filling separately. S59,400 if martiol filling jointly or qualifying widow(er), S39,800 if head of household.
9,	Is the amount on line 7 equal to or more than the amount on line \$?
	Yes, Skip lines 9 through 110 go to line 12 and check the "No" box.
	No. Enter the amount mon like?
	Subtract line 9 from line 1
	Multiply line 10 by 5% (05):
12.	Are the amounts on lines of and 10 the same? Ves. 5kip lines 12 through 15; go to line 16.
	No. Beter the smaller of line I or line 6
13.	Enter the uncert from line 10 (if line 10 is blank, enter -0-)
	Subtract line 19 from line 12
	Multiply line 14 by 15% (,15)
	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies
17.	Add lines 11, 15, and 16
	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies
19,	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44.





Before you begin: / If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any liketh 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 person or a party, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annulty payments received in 2005 on Form 2000, line 16b. Form 1040, line 16a. -65 reciped in 2005. Also, open this amount on I. Enter the total pension or annuity payments line 16a 2. Enter your cost in the plan at the annuity safring date . II 3. Enter the appropriate number from Table 1 below. But if your remuity starting Divide line 2 by the number on line 3...
 Multiply line 4 by the papter of months for which this year's payments were made. If your of cuty storing date was before 3987, skip lines 6 and 2 and enter this amount on line's. Otherwise, gasto line 6 6. Enter the amount, if any, recovered fix free in years after 1986. Taxable amount, Subtract tipe 8 from line 1. Honer 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 1090-R. Table 1 for Line 3 Above AND your annuity starting date wasbefore November 19, 1996, after November 18, 1996, IF the age at annuity sharting date (see above) was . enter on line 3. enter on line 3 . . 260 310 240 260 170 210 120 160 71 or other 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 - 120360 121-130 310 131 - 140260 141 or older 210

Social Security Benefits Worksheet-Lines 20a and 20b

Кеер	for	Your	Rece	onds	\$
seenly.	40.00	£ 11441	Acres	4140	-

	efore you begin:	Complete Form 1040, lines 21, and 23 through 32 if they apply to you. Figure any write-in adjustment to be entered on the dotted line next to instructions for line 36 on page 34). If you are married filing separately and you would part from your spacement "D" to the right of the weed "benefits, or line 20a. Be sure you have read the Exception on page 24 to see if you currunclinstead of a poblicitle in to find out it as you your benefits are farable.	lin ne l	or all of 2005,
ı.	Enter the total amour	n from box 5 of all your Forms SSA-1099 and		
2	Enter one-half of line		2.	
-	Finter the total of the	uncourse from Form 10+0, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17	77	
	through 19, and 21		3,	
4.	Enter the amount, if	ing from Ferm 1040, tine 8b	4,	
5.	Add lines 2, 3, rest.4		5.	
6.	Einter than a ful of the	amounts from Feern 1040, lines 25 through 32, plus any write-in		
		red on the dense line next to the 46	6.	
7.		6 less than the amount on line 27) 6 of your social security benefits are taxable.		
	Yes. Subtract line	6 from line 5	7.	
8.	If you are:	sintly, order \$32,000	. , , ,	
	 Single, head of separately and y enter \$25,000 	Squsehold, car. lying widow(er), or married filing on lived upper from your spouse for all of 2005,	В.	
	 Married filings in 2000 step lit 	epicacely and you lived with your spouse at any time en. 8 through 15, multiply line 7 by 85% (.85) and or line 16. Then go to line 17		
9,	Is the amount on live	8 less than the amount on line 7?		
	separ line 2	of your social security benefits are taxable. You do not have to enter any ons on line 20a or 20b of Form 1040. But if you see married filing ately and you lived apart from your spouse for all of 2005, enter -0- on 0b. He sure you entered "D" to the right of the word "benefits" on line 20a.		
		8 from line 7	9,	
0.	widow(er), or merio	ried filing jointly; \$9,000 if single, head of household, qualifying I filing separately and you lived upart from your spouse for all of 2005		
ц.	Subtract line 10 from	Time 9. If zero or less, enter -0-	11.	
2.	Enter the smaller of	line 9 or line 10	12.	
3,		12		
4.		line 2 or line 13		
5.		5% (.85). If line 11 is zero, enter -0-		
6.		AXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
		% (.85)		
18,		ity benefits. Enter the smaller of line 16 or line 17	18.	
	· Enter the amount			

Need more information or forms? See page 7.

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NEW!	ment of the Deepley		► Attach to Form 1040 ► See separate instructi			Attachment Sequence No. 21
_	(k) shown on Form 1040		P see segarate entroco	one	1	Your social security rumber
	STATE OF STA		7	4		
Bef	ore you begin: You no	ed to understand t	he following terms. See	Definitions on p	page 1	of the instructions.
D.	ependent Care Benef	lits	Qualifying Pers	on(a)		 Qualified Expense
Par		anizations Who Pr e space, use the b	ovided the Care—You ottom of page 2.)	must complete	his par	
1	(a) Care provider's name	drawn and	(b) Address apt. no., city, state, and ZP code		ico name lo EN	ier (xt) Amount poid (see instructions)
	73570	76		CA.		
		01	-	au		
	-	U	(16.3		
_		A -	0 6	-		
	45 %	Construction 1	No No	Complete on	y Part II	below.
		d you receive ent care benefits?		A Commission De		the back week
	No.	THE CHIEF PROPERTY.	Yes	Complete Pa	rt III on I	the back next.
Sour	tion. If the care was provi	ided in your name, you	a may give employment to	xes. See the instruc	tions for	Form 1040, line 62.
Par	Credit for Child	and Dependent C	are Expenses			
2	the second section of the second section is a second section of the second section of the second section section is a second section of the second section sec	the second secon	If you have more than tw	vo qualifying person	16. see t	he instructions.
		using person's rame		(b) Gualifying person/s s	and at	in) Qualified expenses you
	Flat		diant	security number	80.71	incurred and paid in 2006 for the person listed in column (s)
		00		E 1		
	-	9.100			_	
		-		1 1		
		400			-	
3			ot enter more than \$3,00			
	The second secon	or more persons. If y	ou completed Part III, ent	er the amount from	3	
	Ine 32 .	En Our last attack			4	
-	Enter your earned inco		amad income Africa and	who were a shortest	-	
9	Total Manager 1		arned income (if your spo hers, enter the amount fro		5	
6	Enter the smallest of in		and an an an an an an an		6	
7	Enter the amount from		7		1000	
8			elow that applies to the a	mount on line 7		
	If line 7 is:		If line 7 is:			
	Over over	Decimal amount to	Over over	Decimal amount is		
	\$015,000 15,00017,000	.25 34	\$29,000—31,000 31,000—33,000	26		
	17,000-19,000	.33	33.000-35.000	.25	8	×.
	19,000-21,000	32	35,000-37,000	.24	10000	
	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		
	Multiply line 6 by the di	ecimal amount on line	e 8. If you paid 2004 exp	enses in 2005, see	45004	
9					9	
9			ninus any amount on Forn			
9	Enter the amount from			A STATE OF THE STA		
			nees, Enter the smaller	of line 9 or line 10	11	

received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership. Enter the amount forfielded, if any (see the instructions). Subtract line 13 from size 12 Enter the boal amount of qualifilled expenses incurred in 2005 for the care of the qualifying person(s). Enter the smaller of line 14 or 15 Enter the amount shown below that applies to you. If married filing jointly, enter your spouse, was a student of was disability, see the instructions, so I read. If enter the amount form ine 12 that you received from your sole proprietorship or perferenship. If you did not receive any such amounts, enter 0. Enter the smallest of line 16 17, or 18 Enter the smallest of line 16 17, or 18 Enter the amount from line 12 that you received from your sole proprietorship or perferenship. If you did not receive any such amounts, enter 0. Subtract line 20 from line 14. Enter So.000 (SS 00) if manied filing separately and you were required to enter your spouse's earned morne on size 19. Enter the smallest of line 19 or 22. Enter the smaller of line 19 or 22. To claim the child and dependent care credit, complete lines 28-32 below. Enter \$3,000 (S8,000 if two or more qualifying persons). Enter \$3,000 (S8,000 if two or more qualifying persons). Complete line 20 in the forth of this form. Do not include in column (c) and properties shown on line 29 else we. Then, add the amounts in column (c) and enter the total here. 30 Complete line 2 on the front of this form. Do not include in column (c) and proper	100	Dependent Care Benefits			
received as an employee should be shown in box 10 of your Formityl W-2. Do not include amounts reported as wages in box 1 of Formityl W-2. If you wire self-employed or a partner, include amounts you received under a dependent care assistance program from your volve proprietorship or partnership. Inter the amount of qualified expenses incurred in 2005 for the care of the qualifying person(s). Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s). Enter the smaller of line 14 or 15. Enter the smaller of line 14 or 15. Enter the amount shown below that applies to you. If married filing jointly, enter your appuass was a student of was flashed, see the instructions for the amount to enter was a student of was flashed, see the instructions for the amount from line 12 that you reserved from your sole proprietorship or portnership. If you did not receive any such amounts, enter -0- Subtract line 20 from line 14. Enter the smallest of line 16. 17, or 8. Subtract line 25 from line 14. Enter the smallest of line 16. 17, or 8. Subtract line 25 from line 14. Enter the smallest of line 16. 17, or 8. Subtract line 25 from line 19. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smallest of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smaller of line 16. 17, or 18. Enter the smallest line 18. 20 or 18. 1	12	Enter the total amount of dependent care benefits you received in 2005. Amounts you	1 27		
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Enter the amount shown below that applies to you. If married filing jointly, enter your spouse was a student of was disabled, see the instructions for line 3! If married filing separately, see the instructions for line 3! If married filing separately, see the instructions for line amount to enter At others 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- Subtract line 20 from line 14. Enter \$5,000 (\$2,500 if married liting separately and you were required to enter your spouse's earned recome on line 10. 21 Deductible benefits. Enter the smallest of line 19. 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions). Enter the smaller of ap 19 or 22. Enter the amount from line 25 from line 24. If zero or less, enter -0- Taxable, benefits, Subtract line 25 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 "DCS". To claim the child and dependent carse credit, complete lines 28-32 below. Enter \$3,000 (\$8,000 if two or more qualifying persons). Add lines 23 and 26. Enter \$3,000 (\$8,000 if two or more qualifying persons). Add lines 23 and 26. Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 from line 28. If zero or less, stop. You cannot take the credit. Exception. If you poid 2004 expenses in 2006, see the instructions for line 9. Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 or the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11.		The state of the s	100		
to you. If married fling jointly, enter your spouse was a student or was disabled, see the instructions for line 30. If married fling separately, see the instructions for line 31. If married fling separately, see the instructions for line 31. If married fling separately, see the instructions for line 30. Enter the amount from line 12 that you received from your sole proprietorship or portnership. If you did not receive any such amounts, enter -0-20. Subtract line 20 from line 14. Enter \$5,000 (\$2,500 if married fling separately and you were required to enter your spouse's sumed recome on airs (ii). Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions). Enter the smaller of air 80 or 22. Enter the amount from line 28. Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0. Taxable, benefits. Subtract line 25 from line 24. If zero or less, enter -0. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCS". To claim the child and dependent care credit, complete lines 28-32 below. Enter \$3,000 (\$8,000 if two or more qualifying persons). Add lines 23 and 26. Subtract line 29 from line 28. If zero or less, stop. You cannot take the oredit. Exception. If you poid 2004 expenses in 2005, see the instructions for line 9. Complete lines 20 in the front of this form. Do not include in column (c) any benefits shown on line 29 show. Then, add the amount in column (c) and enter the total here. Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11.		Line you cannot necessary out the control of the co			
If married filing jointly, enter your spouse was a student of was disabled, see the instructions for time 5! If married filing separately, see the instructions for the amount to enter All others, enter the amount from line 12 that you received from your sole proprietonship or partnership. If you did not receive any such amounts, enter -0- Subtract line 20 from line 14. Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on the 18. Deductible benefits. Enter the smallest of line 19. 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions). Enter the smaller of line 19 or 22. Enter the amount from line 23. Enter the amount from line 25 from line 24. If zero or less, enter -0. Taxable benefits. Subtract line 25 from line 24. If zero or less, enter -0- Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCS". To claim the child and dependent care credit, complete lines 28-32 below. Enter \$3,000 (\$6,000 if two or more qualifying persons). Add lines 23 and 28. Subtract line 29 from line 28. If zero or less, stop. You cannot take the arredit. Exception. If you paid 2004 expenses in 2006, see the instructions for line 9. Complete line 2 on the forth of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here. Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11.	10				
If marked fling apparately, see the instructions for the amount to enter All others, enter the amount to enter All others, 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- Subtract line 20 from line 14		If married fling jointly, enter your spouse's earned income (if your spouse) was a student of was disabled, see the last time to love the last time.			
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 Subtract line 20 from line 14		If married fling separately, see the			
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 Subtract line 20 from line 14		All others, enter the amount from the 17.			
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 Subtract line 20 from line 14	19	Enter the smallest of line 15, 17 or 18			
Enter \$5,000 (\$2,500 if married tang separately and you were required to enter your spouse's earned income on the 101	20	Enter the amount from line 12 that you received from your sole proprietorship or	20		
spouse's samed income on the 187. Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions). Enter the smaller of line 19 or 22. Enter the amount from tine 23. Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0. Taxable benefits. Subtract line 25 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 "DCS". To claim the child and dependent care credit, complete lines 28–32 below. Enter \$3,000 (\$6,000 if two or more qualifying persons). Add lines 23 and 26. Subtract line 29 from line 28. If zero or less, stop. You cannot take the credit. Exception. If you paid 2004 expenses in 2006, see the instructions for line 9. Complete line 2 on the tront of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here. Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11.	21	Subtract line 20 from line 14			
Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions). Enter the smaller of line 19 or 22	22				
on the appropriate line(s) of your return (see the instructions). 23 Enter the smaller of line 19 or 22		spouse's samed income on the 187	22		-
Enter the amount from line 28	23	on the appropriate line(s) of your return (see the instructions)	23		
Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0	24	The treatment of the resident of the treatment of the tre	2000		
Taxable benefits Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DC8"	25	The de another agent and a control of the control o	90		
To claim the child and dependent care credit, complete lines 28–32 below. 88 Enter \$3,000 (\$6,000 if two or more qualifying persons)	26 27	Taxable, benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include			
99 Add lines 23 and 26 90 Subtract line 29 from line 28. If zero or less stop. You cannot take the credit. Exception. If you poid 2004 expenses in 2005, see the instructions for line 9 90 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here. 91 Senter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 93 Subtract line 29 from line 28. If zero or less, stop. You cannot take the credit. 93 Subtract line 9 94 Subtract line 9 95 Subtract line 9 96 Subtract line 9 97 Subtract line 9 97 Subtract line 9 98 Subtract line 9 99 Subtract line 9 99 Subtract line 9 90 Subtract lin					
Subtract line 29 from line 28. If zero or less stop. You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the instructions for line 9	28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	26		
Exception. If you paid 2004 expenses in 2006, see the instructions for line 9	29	Add lines 23 and 28	29		
line 29 above. Then, add the amounts in column (c) and enter the total here	30	Exception. If you paid 2004 expenses in 2006, see the instructions for line 9	30		L
12 Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11	31		31		
	32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this			
9			to construction of the con	From 2441	2005
		9			
		7			

	2441	Child and	► Attach to Form	are Expenses		2005
	tract of the Twestey of Fenerale Service (SR)		► See segarate instr	uctions.	117775-00	Sequence No. 21
Name	e(c) shown on Form 1640		26	(Q	You	r social security mamber
_	PADER VEIV. IV. EVIDAGE FOR		-	-	- 9	-
Bet	fare you begin: You nee	ed to understand th	ne following terms.	See Definitions on p	inge 1-of	the instructions.
• D	ependent Care Benefi	ts	Qualifying Pr	erson(s)	10	Qualified Expense
Pa		enizations Who Pro		ou must complete I	his part.	
1	(a) Care provider's	4	(b) Address pt. no., city, state, and ZP	46 144	ing names or EN	(d) Amount poid (see instructions)
_		200		1	0.00	One Concession at
	1	0		-00		
			11	160		
_						
	10.00	-	No -	Complete on	Darf II to	almus
		you receive	- NO -	Complete on	y Part E Di	DILLIW.
	depende	ent care benefits?	Yes.	Complete Par	t III on the	back next.
		55.0	(C)			
_	ition. If the care was provide			t taxes. See the instruc	tions for Fo	orm 1040, line 62
Pa	Credit for Child	and the second s	the second secon			
2	Information about your c	And in case of the last of the	you have more than			
	70, 70,	utilizing person's name	.34	(b) Guelfying person's a security number	700	of Qualified expenses you ared and paid in 2005 for the
_	Det W		Last	second remote	_	person listed in column (s)
		10		F 15		
		100			_	
	4	10		1 1		
		W. D. D			100	
3	Add the amounts in colu				200	
	person or \$6,000 for two line 32	note persons. If y	A THE STATE OF THE	enter the amount nom	3	
4	Enter your named incor				4	
5	If married fling jointly, er		amed income (if your	spouse was a student		
	or was disabled, see the				5	
6	Enter the smallest of in				6	
7	Enter the amount from F		7		1000	
8	Enter on line 8 the decin		low that applies to the	e amount on line 7		
	If line 7 is:		If line 7 is:			
	But not	Decimal	But			
	Over over	amount is	Over over	amount is		
	\$0-15,000	.25	\$29,000—31,00			
	15,000-17,000	.34	31,000—33,00 33,000—35,00		- D	×.
		100	1/23/3230.COM	3	8	
	17,000-19,000	32		N 1879		
	17,000—19,000 19,000—21,000	32	35,000—37,00 37,000—39,00	0 23	_	
	17,000-19,000	.32 .31 .30	37,000—37,00 37,000—39,00 39,000—41,00			
	17,000—19,000 19,000—21,000 21,000—23,000	.31	37,000-39,00	0 22		
	17,008—19,003 19,000—21,000 21,000—23,000 23,000—25,000	.31 .30	37,000—39,00 39,000—41,00	0 .22		
	17,008—19,000 19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000	.31 .20 .29 .28	37,000—38.00 39.000—41.00 41.000—43.00 43.000—No lin	0 22 0 21 net 20		
9	17,008—19,000 19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000 Multiply line 6 by the de	.31 .30 .29 .26 scimal amount on line	37,000—38,00 39,000—41,00 41,000—43,00 43,000—No lin	0 22 0 21 nit 20 expenses in 2005, see	9	
	17,008—19,000 19,009—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000 Multiply line 6 by the de the instructions	.31 .30 .29 .28 scimal amount on line	37,000—38,00 38,000—41,00 41,000—43,00 43,000—No lin	0 22 0 21 nit 20 expenses in 2005, see	4.0	
10	17,008—19,000 19,009—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000 Multiply line 6 by the de the instructions	.31 .30 .29 .28 scimal amount on line	37,000—38,00 38,000—41,00 41,000—43,00 42,000—No linus any amount on F	0 22 0 21 nit 20 expenses in 2005, see	4.0	
	17,008—19,000 19,009—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000 Multiply line 6 by the de the instructions	.31 .30 .29 .26 scimal amount on line Form 1040, line 45, m	37,000—38,00 38,000—41,00 41,000—43,00 42,000—No linus any amount on F	0 22 0 21 nit 20 expenses in 2005, see	4.0	

_	241 (2006) Telli Dependent Care Benefits			tage 2
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you	100		
	received as an employee should be shown in box 10 of your Form(s) W-2. Do not include			
	amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner,			
	include amounts you received under a dependent care assistance program from your sole	-	h.	
	proprietorship or partnership	12		_
13	Enter the amount forfeited, if any (see the instructional	13	. 1	_
14	Subtract line 13 from line 12	34	7 7	_
15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s)			
16	Enter the smaller of line 14 or 15			
17	Enter your earned income. See instructions 17			
18	Enter the amount shown below that applies to you. If married fling jointly, enter your spouse's earned income (if your spouse).			
	was a student of was disabled, see the instructions for line by If married fling separately, see the			
	All others, enter the amount from the 17.			
19	Enter the smallest of line 16, 17, or 18			
20	Enter the amount from line 12 that you received from your sole proprietorship or	140000		
	portnership. If you did not receive any such amounts, enter -0-	20		_
21	Subtract line 20 from line 14			
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your			
	spouse's earned income on the 187	22		
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount	-		
	on the appropriate line(s) of your return (see the instructions)	23		-
24	Enter the smaller of line 19 cc 22	200		
25	Enter the amount from the 28	40		
26 27	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0. Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCS"	26		
	To claim the child and dependent care credit, complete lines 28-32 below.			
200	Factor 65 000 (66 000 M has no made qualification assessed)	26		
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	29		-
30	Add lines 23 and 26 Subtract line 29 from line 28. If zero or less stop. You cannot take the credit.	-80		$\overline{}$
20	Exception. If you paid 2004 expenses in 2005, see the instructions for line 9	30		
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here.	31		
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this			
_	form and complete lines 4-11	32		_
	Printed on recycled paper		Ferm 2441	(2005)

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

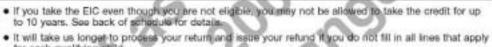


OMB No. 1545-0074

Department of the Treasury Interest Revenue Service Name at above on return Complete and attagg to Form 1040A or 1040 only if you have a qualifying child.

Before you begin:

See the instructions for Form 1040A, Ineq 41a and 41b, or Form 1040, high 66a and 68b, to make sure that (a) you can take the EIC and (b) you have a up-rifying child.





- for each qualifying shild.
- Be sure the child's name on line 1 and social security number (\$SN) 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 dard is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information	Child 1	Child 2
Child's name If you have most than two qualifying children, you only have to list two to get the tracinian credit.	Fast name Last name	First name Last name
2 Châd's SSN The child must have en SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instruction saless the child was born and died in 2005. If your child was born and died in 2005 and full not have an SSN, enter "Third" as this and attach a copy of the child's born certificate.		
3 Child's year of birth	Vow If born after 1986, skip I and 4b; go to line 5.	Vene Intes 4a If born after 1986, skip lines 4a and 4b; go to line 5.
4 If the child was born before 1987— a Was the child under age 24 at the end of 2005 and a student?	Yes. D	Ves. No.
b Was the child permanently and totally disabled during any part of 2005?		No. Yes. No. It is not a Comfinee The child is not qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, nioce, nephew, foster child, etc.)		
6 Number of months child lived with you in the United States during 2005 • 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 borne was the child's home for the entire time be or she was alive during 2005, enter "12."	Do not enter more than 12	months months months. Do not enter more than 12 months.

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

Car. No. 12339M

Schedule EIC (Form 1040A or 1040) 2006

Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit (EIC).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b.

Taking the FIC 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 FIC, 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, forcer child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



Was . .

Under age 19 at the end of 2005

(cr

Under age 24 at the end of 2005 and a student

. 0

any age and permanently and totally disabled



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 2008? 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.



orksheet A	Earned Income Credit (EIC)—Lines 66a and 66b Keep for Your Records
efore you begi	The same you are using the context worksheet. Do not a set this worksheet if you were self-employed, or you are being Schedule SE because you were a member of the clergy or you had chareful employee income, or you are falling Schedule C-or C-EZ as a stantony employee; have ad, use Worksheet Is and begins on page 50.
Part 1	1. Enter your earned ground from Step 5 on page 47.
All Filers Using Worksheet A	2. Look on the amount on line 1 above in the ERC Table on pages 32-37 to find the credit. He suge you use the cornect column for your filling at rate and the number of children you have. Error the credit tere. If the 2 is zero, stop type counct take the credit.
61	3. Erner the autoant from Form 1940, Incl. 38.
)	Are the emounts on lines 3 and 1 the same? Yes. Skip from 5 error the amount from line 2 on line 6. No. Go to line 5. 5. If you must
Part 2 Filers Who Answered	No qualitying children, is the amount on line 3 less than \$6,550 (\$8,350 if married filing jointly)? Our more qualifying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)?
"No" on Line 4	☐ No. Look up the amount on line 3 in the EIC Table on pages 52-57 to find the credit. Be sare you use the cornect 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	6. This is your earned income credit.
Your Earned Income Credit	Reminder—
mount areas	If you have a qualifying child, complete and attach Schedule EIC. 1040 EIC.
	If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

- 49 - Need more information or forms? See page 7.

Complete the par	d church employee income, or you are filing Schedule C or C-EZ as as below (Parts 1 through 3) that aprily to you. Then, continue in Part 4. If filing a joint setum, include your accure's amounts, if any, with yours to figure arough 3.	
Part 1 Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE	1a. Errier the amount from Schedule SE, Section A, line A, or Section B, line A, whichever applies b. Errier any amount from Schedule SE, Section B, line 4b, and line 3 c. Contains these In and the d. Price the amount from Schedule SE, Section A, line 6, or Section B, line 1A, whichever applies c. Subtract line 1A whichever applies c. Subtract line 1d from 1c. 2. Down Include on these lines are statistically employee income or any amountell-efficiency ment tax as the Yeart of the filling and approval of Form 4029 or	+ 1h - 1c - 1d - 1d - 1e
Self-Employed NOT Required To File Schedule SE For example, your not contribut from not contribut from not contribut from not contribut from not sent from not for from	a. Enter any set farm smilt or (loss) from Schedule F, line 36, and from from partnerships, Schedule K-1 (Form 1065), box 14, code A*. b. Enter any set prob. or floss) 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*. c. Continue times 2a and 2s. *Kethure any Schedule K-1 amounts by any partnership section 179 experimentarised partnership expenses clasmed, and depletion claimed on oil is have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule and Schedule K-1 amounts, complete the appropriate line(s) of Schedule and Schedule S-1 amounts, complete the appropriate line(s) of Schedule and Schedule S-1 amounts, complete the appropriate line(s) of Schedule S-1 amounts and S-1 amounts are set the appropriate line(s) of Schedule S-1 amounts are set the	2b + 2b = 2c se deduction claimed, and gas properties. If you hale SE, Section A. Pat your
Part 3 Statutory Employees Filing Schedule C or C-EZ	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you see filing so a statutory employee.	3
	4a. Enter your earned income from Step 5 on page 47.	411

Part 6	Continued from page 50	Keep for Your Records
All Filers Using	 Enter your total earned income from Part 4, line 40, on page 50. 	1.0.
Worksheet B	 Look up the amount on the 6 above in the EKC Table on to find the credit. Be sure you use the correct column for season and the number of children you have Enter the credit. If line 7 is zero, troy You cannot take the credit. 	your filing 7
- 1	Part No on the dotted line next to line 66s. 8. Errer the amount from Purm 1040, and 38.	0
6,	 Are the amounts on lines 8 and 6 the same? Yes. Step line 10, eater the amount from line 7 on line. No. Go to line 10. 	e II.
Part 6 Filers Who Asswered "No" on	No qualifying children, is the amount on line 8 less that (\$8,559 fr marked filing jointly)? For more qualifying children, is the amount on line 8 to (\$16,400 of marked filing jointly)?	less that \$14,400
Line 9	No. Look up the amount on line 8 in the EIC Table of pages 52-57 to find the credit. Be sure you use the column for your filling status and the mamber of a you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11.	on he correct
Part 7	11. This is your earned income credit.	11
Your Earned Income Credit	Reminder— / If you have a qualifying child, complete and attach Schedu	Size EIC 1040 EIC 1040 Fears 1040, line 66a.
	If your EIC for a year after 1996 was reduced to find out if you must file Form 8 2005.	

- 51 -

Need more information or forms? See page 7.

	Earned Income Credit (EIC)—Lines 66a and 66b Keep for Your Records 72. 73. 74. 75. 76. 76. 76. 76. 77. 78. 78. 79.
Part 1 All Filers Using Worksheet A	1. Enter your earned crome from Step 5 on gage 47. 2. Look up the amount on line 1 above in the EIC Table on page 52-57 terfind the credit. Be sure you use the correct column for your filling game and the number of children you have. Enter the engine 12-57.
RY	If line 2 is zero. Stop Vess counct take the credit. Put "No" on the delted line next to line 60. 3. Enter the anacant from Form 1040, line iss. 4. An the minorate on lines 3 and 1 the same?
Part 2 Filers Who Answered "No" on Line 4	No. Go.ao line 5 No. Go.ao line 5 If you time: No qualitying children, is the amount on line 3 less than \$6,550 (\$8,500 if married filing jointly)? 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 \$2-57 to find the credit. Be state you use the cornect 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 664.
	If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

- 49 -Need more information or forms? See page 7.

Complete the pur	If you were self-employed, or you are filing Schedule SE because you dichurch employee income, or you are filing Schedule C or C-EZ as to below (Parts 1 through 3) that apply to you. Then, continue to that 4. If filing a joint setum, include your above a amounts, it may, with yours to figure arough 3.	a statutory employee.
Part 1 Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE Part 2 Self-Employed NOT Required To File Schedule SE For example, your not example from sulf employment were large from sulf employment were large from sulf employment were large from sulf employment	 In. Emer the amount from Schedule SE, Section A, line J, or Section B, line J, whichever applies Emer any amount from Schedule SE, Section B, line 4b, and line 3. Collibrium Stress In and Jb. Pinus the amount from schedule SE, Section A, line 6, or Section B, line JA, whichever applies. Subtract lipe 1d from 1c. Domo, Include on doese lifes toy statistical employee income or any amountell-employment tax as the result of the filling and approval of Form 4029 of a Enne may set farm profit or (loss) from Schedule F, line 36, and from from partnerships, Schedule K-1 (Form 1065), box 14, code A*. Emer any set parts or floss) from Schedule C, line 31; Schedule C-EZ, line J, Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9*. Charling these 2a and 2b. *Kethore any Schedule K-1 amounts by any partnership section 179 expension three any Schedule K-1 amounts, complete the appropriate line(s) of Schedule may and social security number on Schedule SE and attach it to your results. 	e Form 4361. 2a + 2b = 2c se deduction claimed, and gas properties. If you take SE, Section A. Put your
Part 3 Statutory Employees Filing Schedule C or C-EZ	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you see filing as a statutory employee.	3
Part 4 All Filers Using Worksheet B Note. If the 46- includes investe on which you should have paid self- employment tax but old not. we may	4a. Enter your earned income from Step 5 on page 47. h. Combine lines 1e, 2c, 3, and 4a. This is your total earned income. If line 4b is zero or less, (100) You cannot take the credit. Put "No" on the 5. If you have: • 2 or more qualifying children, is line 4b less than \$35,269 (\$37,26) if s • 1 qualifying children, is line 4b less than \$11,750 (\$13,750 if married 5hin • No qualifying children, is line 4b less than \$11,750 (\$13,750 if married 5hin)	married filing jointly)? g jointly)? filing jointly)?

Part 6	-Continued from page 50 Keep for Your Records 6. Erner your total earned incode from Part 4, line 45, on page 50.
Norksheet B	T. Look up the amount on line 6 above in the ERC Table on pages 52-57 to find the credit Be sure you use the correct column for your filling season and the number of children you have. Fater the credit bere If line 7 is zero, Sto You cannot take the credit. But "No on the dotted line next to line 66c. S. Erner the amount from form 1040, line 38.
6,	9. Are the amounts on lines 8 and 6 the same? Yes, Stap hoe 10, enter the amount from line 7 on line 11. Not. Go to line 10.
Part 6 Filers Who Answered Wo" on Line 9	No qualifying children, is the amount on line 8 less than \$6,550 (\$8,550 if married filing jointly)? To more qualifying children, is the amount on line 8 less than \$14,400 (\$16,600 if married filing jointly)? Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
6	No. Look up the amount on line 8 in the EIC Table on pages 32-57 to find the credit. Be saxe you use the cornect column for your filting 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	11. This is your earned income credit.
Your Earned Income Credit	Reminder— If you have a qualifying child, complete and attach Schedule EIC Schedule Form 1040, line 66a.
	If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

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Need more information or forms? See page 7.

Child Tax Credit Worksheet-Line 52





- To be a qualifying child for the child are execut, the child-most be under age 17 at the child of 2005 and meet the other requirements listed on page 41.

	1. Number of qualifying children: × \$1,000	1
	finter the result.	
10	2. Error the amount from Form 1040, line 45.	
	A Add the amounts from Form 1942.	
	Line 47	
	file 48 +	
100	hine 40 +	
	Eine 50 +	
- 2	Line_St Enter the total. 3	
	4. Another emouths on lines 2 and 3 the same?	
	Yes (TO)	
	You cannot take this credit because there is no tax	
	no reduce. However, you may be able to take the	
,6	to reduce. However, you may be able to take the additional child tax credit. See the TIP below.	4
(9)	no reduce. However, you may be able to take the	4
6	to reduce. However, you may be able to take the additional child tax credit. See the TIP below.	4
6	no reduce. However, you may be able to take the additional child tax credit. See the TIP below. No. Subtract line 3 from line 2. S. Is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4.	4
6	so reduce. However, you may be able to take the additional child tax credit. See the TIP below. No. Subtract line 3 from line 2. 5. Is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the	4
6	so reduce. However, you may be able to take the additional child tax credit. See the TIP below. No. Subtract line 3 from line 2. 5. Is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TBP below. This is your child tax credit.	S Enter this appoint on
6	so reduce. However, you may be able to take the additional child tax credit. See the TIP below. No. Subtract line 3 from line 2. 5. Is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the	s
69	No. Subtract line 3 from line 2. S. is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TBP below. No. Enter the amount from line 1.	Enter this appoint on Facts 1040, line 52.
(5)	so reduce. However, you may be able to take the additional child tax credit. See the TIP below. No. Subtract line 3 from line 2. 5. Is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TBP below. This is your child tax credit.	Enter this appoint on Ferra 1040, line 52
(5)	so reduce. However, you may be able to take the additional child tax credit. See the TIP below. No. Subtract line 3 from line 2. 5. Is the amount on line 1 more than the amount on line 4? Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. No. Enter the amount from line 1. You may be able to take the additional child tax credit. You may be able to take the additional child tax credit. You may be able to take the additional child tax credit.	Enter this amount on Ferm 1040, line 52.

Child Tax Credit Worksheet-Line 52





- To be a qualifying child for the child an exetti, the child must be under age 17 at the child of 2005 and meet the other requirements listed on page 41.

	Number of quantying chatten × \$1,000 fines the result.	1
	2. Enser the amount from Form 1040, line 45.	
6,	Add the amounts from Form 1040. Line 47	
1	tine 49 +	
	4. Are the emoonts on lines 2 and 3 the same? Yes, Ore You connot 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.	
10	No. Subtract line 3 from line 2.	4
	S. 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 This is your child to	α 5
	TIP below. No. Enter the amount from line 1.	Forer this agrovest on Form 1040, line 52
		-mate [200]
	You may be able to take the additional child tax on Form 1040, line 68, if you answered "Yes" on I line 5 above.	

Disport	treet of the Treesury	Additional Child Tax Cro		1040A D		Adultonic A
-	si Neversa Savera (90) sipi) shown on return	Company and allocation to Form	- 1040 ar roo	T 1040A.		Sequence No. 47 ecurity number
		0,	- (Pos	-
-	All Filer	-	0,0	-	6	-
1	or page 37 of the	from line 1 of your Child Tax Cheffi Worksheet on page M From 1040A motractions. If you used Pub. 972, moor e 4 of the publication.			1	
2	Exter the arrosst	from Form 1040, kpc 52, or Form 1040A, line 33)	2	-
3		on line 1. If zero step; you content take this credit see authors make back)	1		3	-
	Nontaxable comb	et.pwy.(roan Form(x) W-2, box I married filling jointly, include				
		Size 4a more than \$14,000?				
	No. Table I	inc 5 blank und aprile de les line 6.			-	
		t \$11,000 times the amount on line 4s. Enter the result unt on line 5 by 15% (.15) and unter the result	. 5			
	Next. Do you has	to those or those qualifying children				
		6 is your stope you careff take this credit. Otherwise of the 3 or line 6 on line 13.	skip Piet I	and once the		
	☐ Yes. If line !	the equal to openous than time 3, skip Part II and enter Otherwise, go to have 2.	the amount	from law 3 on		
Per		Filers Who Have Three or More Qualifying C	hildren			
				- 1		
7	6. If married little	ecupity and Midicare taxes from Form(s) W-2, boxes 4 ass g-jointly, include your spouse's amounts with yours. If you mail, see asstructions on back				
8		ster the total of the amounts from Form 1040, lines Final 59, plus any uncollected social security and				
		Sodicure or tier 1 RRTA taxes included on line 63.	8			
,		Ber 4.				
10	1040 filers: 11	ater the total of the amounts from Form 1040, lines				
		for and 67. now the total of the amount from Form 1040A, line				
		to, plus any excess social security and tier 1 BRTA ones withheld that you entered to the left of line 43	30			
		see instructions on back).	8			
11	Sebtract line 10 t	from line 9. If zero or loss, enter 45			11	_
12	Enter the larger	of line 6 or line 11			12	
	Next, enter the se	maller of line 3 or line 12 on line 13.				
Pa	Addition	nal Child Tax Credit				
13	This is some of	iditional child tax credit			13	
10.00	tine is your as	manual contract trees		_	10000	amount on
						AS line 68, or

Education Credits (Hope and Lifetime Learning Credits) > See instructions. > Attach to Feggs 1040 or Ferm 1040A.

-	Hope Credit, Cau	tion: You cannot a	ake the Hope cred	of for more th	han 2	tur years for	the sa	vine 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 (85 shown on page 1 of your tax return)	(c) Quartied expenses (see instructions). Do not enter mans than \$2,000 for each student	(d) Enter smaller of amount column (c \$1,000	in a	(e) Add optures (c) column (and	(f) Enter on of the amor column	ent in
			0.0	S	9				
		A	0, 6	1/2					T
				0	\top				t
	Tentative Hope credit. A	dd the amounts or	n line 1, column (. If you are to	sking t	he lifetime	\vdash		+
	learning credit for anoth	er student go to	Part II; otherwise	go to Part	11		2		+
1	Caution: You	-	tame (as shown or	name I	60.7	Rudent's social o	-	(c) Qualif	-
	cannot take the		you day return) Last rame	page 1	tun	ter (as shown on f of your tax returns	page	expenses instructio	see
	credit for the same -	-0			+				+
	student in the	100			+				+
	Add the amounts on an	e 3. column (c), ar	nd enter the total				4		\perp
	Enter the smaller of the	4 or \$10,000 .			1 .	4	5		\perp
	Tentative lifetime learning Allowable Education		line 5 by 20% (2	(0) and go to	Part	Ⅲ ▶	6		+
-		MANAGE TO SERVICE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU	ad 0				7		_
	Tentative education cred Enter: \$107,000 if marri household, or qualifying	ed filing jointly; \$	53,000 if single, I	nead of	1	1	ń		
ı	Enter the amount from F				_				
,	Subtract line 9 from line any education credits	B. If zero or less	s, stop; you cann	ot take					
	Enter: \$20,000 if marrie household, or qualifying	d filing jointly; \$1		head of					
	If line 10 is equal to or				7 on fi	ne 13 and			
	go to line 14. If line 10 i	s less than line 11	t, divide line 10 b	y line 11. Er	tter th	e result as	12	× .	
	a decimal (rounded to a Multiply line 7 by line 12	n teast three place	150				13		Т
							14		
		of your credits fro	m Form 1040, li	nes 47 throu	igh 49	or Form	15		
	Subtract line 15 from I	ine 14. If zero o	r less, stop; you	cannot take	a any	education			Т
ŀ	credits						16		+
	Education credits, Ent						17		
	line 50, or Form 1040A,	line 31							

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Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040 or Form 1040A. ► See instructions on back.

OM8 No. 1545-1000 2005



- You cannot take this credit if either of the following applies:

 The amount on Form 1040, line 38, or Form 1040A, line 82, or more than \$25,000 (\$37,500 it head of household; \$50,000 if married filing jointly).

 The person(s) who made the qualified contribution or elective defens! (a) was born after January 1, 1968, (b) is claimed as a dependent on comedine else to 2005 toxontum, of (c) was a student (see instructions).

		200					
			v	9/36	i) You	(b) Yo	our spouse
	Traditional and Roth IRA of	nty burnons for 2005. D	anot include rollove	O PO			
		J		AP 10		100	
				10		100	
	Elective deferrals to a 4010						
	employee contributions, at	The second secon	ontributions for gou	2		2	
	(see inspections)			3		2.0	_
	Add lifes 1 and 29	6 2	1 1 1 P 1 1 1	. 3	_		_
ı	Certain distributions recei	ved after 2002 and b	refere the due dat				
	(including extensions) of a	our 2005 tax return	(see gistrictions).	IF:			
	married filing jointly, inglad						
	See instructions for an ex-			4			
	Subtract line 4 from line 3.	If zero or less, erder	W	5	- 1	100	
	100	6. 0				19	- 1
	In each columnuenter the	smaller of the Cor S	2.000	6			
١.	III docti colding class the	and and a second	41000 - 4 1 -	-		100	
		200	and the same of the same			7	
	Add the amounts on line 6	" u Saud' apob! Aon or	innot take this creal	1 + + + + +	7 7 7	feet	_
		. 9 9		1 - 1	6.0		
	Enter the amount from Eor	m 1040, line 38", or F	orm 1040A, line 22				
	Color St. Land St. Land	of some set of ourse first	and the second				
٠.	Enter the applicable dear	iai amount shown bei	OW.				
						_	
	Hine hip-	A	nd your filing statu	s is			
	If line 8 ig-		nd your filing statu		465		
	Britis	Married	Head of	Single, Marrier			
	1 0	Married fling jointly	Head of household	Single, Marrier separately,	OF .		
	Date But not	Married fling jointly	Head of	Single, Marrier	OF .	L	
	Date But not	Married fling jointly	Head of household	Single, Marrier separately,	OF .	L	
	Over- But not tower- \$15,000	Married fling jointly Enter o	Head of Incusoholid on line 9—	Single, Marrier separately, Qualifying wo	OF .		
	Over- Six rick over- \$15,000 \$15,000 \$16,250	Married filing jointly Enter o	Head of household on line 9—	Single, Marrier separately, Qualifying wo	, or sowjet	9	X.
	Over- S15,000 \$15,000 \$16,250 \$16,250 \$22,500	Married fling jointly Enter of .5 .0 .5	Head of household on line 9— .5 .5	Single, Morrior separately, Qualifying wo .5 .2 .1	, or sowjet	9	X.
	Over- 815,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375	Married fling jointly Enter of .5 .5 .5	Head of household on line 9— .5 .5	Single, Marrior separately, Qualifying we .5 .2 .1 .1	, or sowjet	9	х.
	Over- St.f.000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000	Married filing jointly Enter of .5 .5 .5 .5	Head of household on line 9— 5 5 5 2 1	Single, Marrior separately, Qualifying wo .5 .2 .1 .1	, or sowjet	9	X.
	Over- Sit not over- \$15,000 \$15,000 \$16,250 \$22,500 \$22,500 \$22,500 \$22,500 \$25,000 \$25,000 \$30,000	Married fling jointly Enter of .5 .5 .5 .5 .5	Head of household on line 9— .5 .5 .5 .1 .1	Single, Marion separately, Qualifying wo	, or sowjet	9	×
	Over- Six not over- \$15,000 \$15,000 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$24,375 \$24,375 \$25,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000	Married fling jointly Enter of .5 .5 .5 .5 .5 .5	Head of household on line 9— .5 .5 .5 .1 .1	Single, Marries separately, Qualifying wo .5 .2 .1 .1 .1 .0	, or sowjet	9	X.
	Over- 815,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$32,500 \$37,500	Married filing jointly Enter of 5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5	Heund of household on line 9— 5 5 5 2 1 1 1 1	Single, Marries separately, Qualifying wid .5 .2 .1 .1 .1 .0 .0	, or sowjet	9	X.
	Over- 815,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$32,500 \$37,500 \$37,500 \$50,000	Married filing jointly Enter of .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .1 .1 .1	Head of household on line 9— .5 .5 .5 .2 .1 .1 .1 .0	Single, Marries separately, Qualifying wo .5 .2 .1 .1 .1 .0 .0	, or sowjet	9	х.
	Over- 815,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$32,500 \$37,500	Married filing jointly Enter of 5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5	Heund of household on line 9— 5 5 5 2 1 1 1 1	Single, Marries separately, Qualifying wid .5 .2 .1 .1 .1 .0 .0	, or sowjet	9	Х.
	Over- \$15,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$37,500 \$37,500 \$50,000 \$50,000	Married filing jointly Enter of 5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .0 .5 .5 .5 .0 .5 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	Heund of household on line 9— 55 55 22 -1 -1 -1 -0 -0	Single, Marries separately, Qualifying wid .5 .2 .1 .1 .1 .0 .0 .0	, or sowjet	9	X
	Over- \$15,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$37,500 \$37,500 \$50,000 \$50,000	Married filing jointly Enter of .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .1 .1 .1	Heund of household on line 9— 55 55 22 -1 -1 -1 -0 -0	Single, Marries separately, Qualifying wid .5 .2 .1 .1 .1 .0 .0 .0	, or sowjet	9	х.
	Over- 815,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$37,500 \$37,500 \$37,500 \$50,000 \$50,000	Married filing jointly Enter of .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .7 .1 .1 .0 .0	Head of household on line 9— 55 5 5 2 1 1 1 1 0 0 cour cannot take this	Single, Marrier separately, Qualifying wo	dow(er)		X.
	Over- Sut not over- S15,000 \$15,000 \$16,250 \$22,500 \$24,375 \$24,375 \$25,000 \$30,000 \$30,000 \$32,500 \$32,500 \$37,500 \$37,500 \$57,500 \$57,500 \$50,000 \$5	Married filing jointly Enter of .5 .5 .5 .5 .5 .5 .5 .5 .5 .7 .2 .1 .1 .0 .0	Head of household on line 9— 5 5 5 2 1 1 1 1 0 0 rou cannot take this	Single, Marries separately, Qualifying wo	dow(er)	9	X.
	Over- Sut not over- S15,000 \$15,000 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$30,000 \$30,000 \$32,500 \$37,500 \$37,500 \$37,500 \$50,000 \$50,000 \$1	Married (ling jointly Enter of .5 .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .0	Head of household on line 9— 5 5 5 5 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Single, Marries separately, Qualifying wo	dow(er)		×
	Over— \$15,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$37,500 \$50,000 \$50,000 \$37,500 \$60,000 \$50,000 \$60,000 \$50,000 \$60,000 \$50,000	Married filing jointly Enter of 5	Head of household on line 9— 5 5 5 2 1 1 1 1 0 0 rou cannot take this orm 1040A, line 28 nes 47 through 50, to	Single, Marrier separately, Qualifying wid .5 .2 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	dow(er)		х.
	Over- 815,000 \$15,000 \$16,250 \$15,000 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$30,000 \$32,500 \$30,000 \$32,500 \$37,500 \$50,000 \$50,000 \$7,500 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000	Married filing jointly Enter of 5	Head of household on line 9— 5 5 5 2 1 1 1 1 0 0 pour cannot take this orm 1040A, line 28 nes 47 through 50, c	Single, Marrier separately, Qualifying wo	dow(er)		X.
	Over- 815,000 \$15,000 \$16,250 \$15,000 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$30,000 \$32,500 \$30,000 \$32,500 \$37,500 \$50,000 \$50,000 \$7,500 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000	Married filing jointly Enter of 5	Head of household on line 9— 5 5 5 2 1 1 1 1 0 0 pour cannot take this orm 1040A, line 28 nes 47 through 50, c	Single, Marrier separately, Qualifying wo	dow(er)		X
	Over— \$15,000 \$15,000 \$16,250 \$16,250 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$25,000 \$30,000 \$30,000 \$32,500 \$37,500 \$57,500 \$37,500 \$50,000 \$50,000 \$	Married filing jointly Enter of 5 .5 .5 .5 .5 .5 .5 .5 .1 .1 .1 .0 I line 9 is zero, stop; ;	Head of household on line 9— 5 5 5 2 1 1 1 1 0 0 pour cannot take this one 47 through 50, cannot take this one	Single, Marrier separately, Qualifying wo	dow(er)	10	X
	Over- 815,000 \$15,000 \$16,250 \$15,000 \$22,500 \$22,500 \$24,375 \$24,375 \$25,000 \$30,000 \$32,500 \$30,000 \$32,500 \$37,500 \$50,000 \$50,000 \$7,500 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000 \$7,500 \$50,000	Married filing jointly Enter of .5 .5 .5 .5 .5 .5 .5 .5 .7 .7 .8 .8 .9 .9 .9 .9 .9 .9 .9 .9 .9 .9 .9 .9 .9	Head of household on line 9— 5 5 5 2 1 1 1 1 0 0 0 row cannot take this orm 1040A, line 28 nes 47 through 50, connot take this ore butions. Enter the constitute the constitute of the constitu	Single, Marrier separately, Qualifying wo	dow(er)	10	X.

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20**05** Form 1040-V



What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on line 75 of your 2005. Form 1040, Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no panalty 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 fling 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

Cat. No. 1

- 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 Edmy 1040-V along the dotted line.
- De not stable or otherwise attacti your payment or Form 1040-V to your return or to each other, instead, just put seem loose in the envelope.
- Mail your 2005 tax return, payment, and Form 1046-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.

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Home address (sumber and street			C.			Apt. res.
City, town or post office, state, an	1 ZP code					

Understanding Taxes: Just a Point and Click Away!

Students can learn about taxes online @



http://www.irs.gov/app/understandingTaxes/index.jsp

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



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This VITA/TCE course is available on-line @

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

The benefits.....

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