2005 RETEST



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 Retest

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

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 the test or retest will accomplish the certification for each course.

Please complete this retest on your own. Taking the retest 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 retest. Please remember to round to dollars.

The Retest 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 with an overall 70% proficiency to complete VRPP certification.

Segment 1 (1 Point for each Question) Total Possible – 30

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

Segment 2 (3.5 Points for each Question) Total Possible - 35

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) Total Possible - 35

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 retest:

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

Do not send your entire retest booklet unless otherwise directed.

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

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

If you are not successful with the retest, your Instructor or Site/Training Coordinator will discuss other ways for you to contribute to this important community service.

Using Software to Take the Retest

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

Volunteers using tax preparation software to complete the retest 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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Privacy Act Notice

Date:

(Yes/No)

Certified by:

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Form 13615 (October 2005)

Department of the Treasury - Internal Revenue Service

Volunteer Agreement

(Standards of Conduct -Volunteer Return Preparation Program)

Cat. No. 38847H

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

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

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

Volunteer Signature and Date
Daytime Telephone Number
E-mail Address

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

Certification (IRS or Sponsor Use Only)

Certified by:

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

Privacy Act Notice

The Pimody Act of 1974 requires that when we set for information we had you can legal right to act for the information, why we are award for it, and nime it will be used. We must also fell you what could happen if we do not receive it, and whether your required is substrant, required to datam 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 and/or participation in the IRS wearfulor income tax preparation and outreach programs. The information you provide may be furnished to other serior coordinate activities and staffing at extention required in the IRS or instruction of the information in any also be useful validability if feetings controls provide the requested information, the IRS may not be able to late your assistance in Twee programs.

Date:

Cat. No. 38847H Form 13615 (Rev. 10-2008)

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 Retest Answer Sheet located in the front of the retest 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 retest booklet.

- a. True
- b. False
- 1. James and Irene are married but file separately. James itemizes on his Form 1040. Irene also wants a return prepared. Although she wants to take the standard deduction, she must itemize.
- 2. George marries on December 31, 2005. He has a choice of filing either single, married filing jointly, or married filing separately.
- 3. William and Mary have a child born at 11:59 pm on December 31, 2005. The child only lived with the parents for 1 minute during 2005. They can claim the child as a dependent.
- 4. 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.
- 5. A taxpayer asks you how long he or she should keep a tax return. Your answer should be, 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later.
- 6. Two taxpayers may claim the same exemption provided the dependent lived for 6 months of the year with each taxpayer.
- 7. A taxpayer who has received a Form 1099-MISC for self-employment may be subject to self-employment taxes.
- 8. Shirley receives child support from her former husband, Paul. Child support payments are taxable income to Shirley.
- 9. If the taxpayer does not provide an account and routing number for a direct deposit, the IRS will automatically mail a check if a refund is due.
- 10. Quality review procedures should be established at each site in order to find errors prior to completing return preparation.

- 11. Gordon's wife passed away in May 2004 and he has not remarried. Gordon's 19-year old daughter, Jennifer, graduated from high school in June 2004. Jennifer moved into her own apartment and took a full time job in March 2005. Gordon's filing status in 2005 is single.
- 12. A taxpayer using the Married Filing Separately filing status is not eligible for the Education Credit.
- 13. Lottery winnings of any amount are taxable income and should be included on the taxpayer's return.
- 14. 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.
- 15. Adjusted gross income is the total income minus adjustments to income.

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 retest booklet.

- 16. Which of the following is an acceptable substitute for the original Social Security Card?
- a. A letter completed by the day care provider listing the children's SSNs
- b. An original Form W-2 or Form 1099-Misc
- c. A typed list showing names and social security numbers
- d. A letter showing the information from the Social Security Administration
- e. None of the above
- 17. Which one of the following groupings contains only income that is considered taxable?
- a. Gambling winnings, farm income, child support, rents received
- b. Dividends, gambling winnings, workers' compensation
- c. Unemployment compensation, tips and gratuities
- d. Back pay, commissions, workers' compensation, notary fees.
- e. None of the above
- 18. Which one of the following statements is true?
- a. Earned Income Credit (EIC) is the only refundable credit.
- b. The Credit for Child and Dependent Care Expenses is the only refundable credit.
- c. Child Tax Credit is the only refundable credit.
- d. Additional Child Tax Credit is the only refundable credit.
- e. EIC and Additional Child Tax Credit are the only refundable credits.

- 19. Marvin and Kara are married but have lived apart since early 2004. They file separate returns. Kara paid more than half the cost of keeping up her home for 2005. Maya and Elizabeth, their two children, lived with Kara for the entire year. Kara claims both children as dependents on her federal income tax return. What is Kara's most advantageous filing status?
- a. Married Filing Separately
- b. Head of Household
- c. Single
- d. Married Filing Jointly
- e. None of the above
- 20. 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
- 21. Which of the following is considered earned income for the Earned Income Credit?
- a. Alimony
- b. Unemployment compensation
- c. Workfare payments
- d. Taxable scholarship not on a Form W-2
- e. Disability paid by an employer prior to minimum retirement age
- 22. Richard and Ellen are Donald's parents and cannot claim him as a dependent on their joint return. Donald's Aunt June made the payment for his tuition and fees to a qualified college. Donald is a full-time student in his senior year and received no scholarship or grant. Who is eligible to claim the education credit?
- a. Donald
- b. Richard and Ellen
- c. June
- d. Richard, Ellen, and Donald
- e. Donald and June
- 23. Janice and Tom are divorced. Their son, Peter, is 10 and has lived with Tom for 2 years. Janice and Tom's divorce decree gives Janice the right to claim Peter as a dependent. Who can claim Peter for Earned Income Credit?
- a. Janice
- b. Tom
- c. Both Janice and Tom
- d. Neither Janice nor Tom
- e. Peter

- 24. Beth and her two children, both under 19 years of age, lived with her boyfriend, Marty for all of 2005. The children are not Marty's children, but he provides support for them. Beth did not earn any income in 2005, but Marty earned \$23,000 at his job. Can Marty claim the children for EIC?
- a. Yes
- b. No
- 25. Jackie is 66 years old and has a two-year-old grandchild who lives with her. They lived together in their Minneapolis apartment for all of 2005. Jackie made \$13,000 at her job and had no other income besides her Social Security. Does she qualify for the EIC? a. Yes
- b. No
- 26. Carlos has three children, ages 12, 14, and 16. Carlos and the children all lived with his mother, Marissa during 2005. Marissa and Carlos both have earned income less than \$19,000. Who can claim the children for the EIC?
- a. Carlos
- b. Marissa
- c. Marissa and Carlos may agree to each claim different children
- d. Any of the above
- e. Neither Marissa nor Carlos
- 27. Which is not an eligibility requirement for claiming the EIC with a qualifying child?
- a. Age of the child
- b. Claiming the child as a dependent
- c. Taxpayer having earned income
- d. Child must live with taxpayer in United States
- e. Relationship to the child
- 28. Gerald and Tanisha are married. Their two daughters, 3-year-old Tamara and 15-year-old Alisa live with them. Which of the following is a qualifying expense for the Child and Dependent Care Credit?
- a. Sending Tamara to a private elementary school.
- b. Sending Tamara to an overnight summer camp.
- c. Paying for after school care at the Sunrise Day Care for Tamara
- d. Paying Alisa to care for Tamara
- e. Paying for after school care at the Sunrise Day Care for Alisa
- 29. Which of the following is a **benefit** of the Advanced Earned Income Credit (AEIC)?
- a. The taxpayer will get some of the credit in their payroll check from their employer during the tax year with the balance paid as a refund and/or will reduce the total tax when the return is filed
- b. With advanced payment of the Earned Income Credit, the taxpayer will never get the full amount of his EIC
- c. If the taxpayer has received AEIC, they must file a return even if their income is below their filing requirement
- d. The advanced payments do not have to be reported on the tax return
- e. The taxpayer will receive 100% of their credit as advanced payments

- 30. Which one of the following is **not taxable** income?
- a. gambling winnings
- b. jury duty pay
- c. employee achievement award
- d. money inherited from your grandmother
- e. unemployment payments

SEGMENT 2 – ALL VOLUNTEERS

This segment includes two activities:

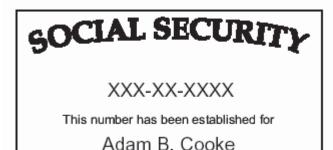
Activity A - Return Preparation & Activity B - Quality Review

ACTIVITY A - VRPP UNIVERSAL RETURN PREPARATION

For questions 31 through 35, use the Adam Cooke 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 retest booklet.

Adam B. Cooke needs your help in completing his tax return. Adam worked most of the year as a machinist, but was unemployed during the early part of the year and received unemployment compensation. Adam cannot find the form he received from the State U/E Fund but says he received \$1200 total in January and February 2005. He did not have anything withheld from his Unemployment. Adam does have his W-2 form and completed an Interview & Intake Sheet to help in preparing his return. Adams wants to designate \$3 to the Presidential Election Campaign Fund as long as it doesn't cost anything. If he gets a refund, he wants it mailed to his home address.

In addition to his W-2, Adam gives you a Form 1098-T he received from Brown College. He is taking classes for a degree in business. He asks the best way to treat the tuition paid on his tax return.



Form 1361 (Rev. 11-200		INT	ERVIEW	AND	NTAKE	SHEE	Т				
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	spouse,	or anyone	e in your household:				
Receive any investment Income (For example: interest or dividends)?	☐ Yes	⊠ No	Pay student loan interest?	F F	Yes	K	No
Receive a distribution from an IRA or retirement plan?	Yes	⊠ No	Attend college or vocational school?		Yes		No
Receive Social Security payments?	☐ Yes	No No	Own a home?		☐ Yes	×	No
Receive unemployment payments?	⋉ Yes	☐ No	Pay for child/dependent care that allowed you to work?	0.086	☐ Yes	K	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?	☐ Yes	□ No	K	N
Make contributions to an IRA or a retirement plan?	Yes Yes	⊠ No					
Authorization							
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a Control number	OMB No. 1		ate, accurate, ASTI Use	œe+fi		Valt the IRI at www.irs.	C. Tropic State Committee Co.
Employer identification number (EIN) XX—XXXXXXX				other compensation 10,056,00		ensi income	364.00
e Employer's name, address, and ZIP code			Social secu	10,056.00	1 1 1 1 1 1 1 1 1 1	iel security	623.47
FLINT ENTERPRISES 346 HARVARD STREET		3	Medicare is		6 Mec	Scare tax w	
Your City, State ZII	f.		Social secu	rty too	8 Allo	cated tipe	
d Employee's social excurtly number XX	x-xx-xxxx		Advance Eli	C payment	#D Dep	endent can	benefits
Employee's first name and initial	Last name	1	NonqualFee	d plans	12a Soc	instruction	for box 12
ADAM B. COOKE		1	THE P	neward Test party or oth July	12h	1	
221 YALE AVENUE Your City, State Zi	p	5	Other		12e	i	
					12d	1	
f Employee's address and ZIP code							
16 itale Employer's state ID number XX XX-XXXXXX	16 State wages, tips, etc. 10, 056	17 State Income 9.4.	200	d wages, tips, etc.	19 Local in		29 Localty ram
Wage and Tax Statement		200	5	Department of	the Treasu	ry—internal	Revenue Servic

PLER'S name, street address, cty. BROWN COLLEGE 105 WEST GEORGIA YOUR CITY, STATE		Payments received for qualified fullers and related experiess 3 () () Amounts billed for qualified fullers and related experiese S	2005	Tuitior Statemen
FILER'S Federal Identification no. XX — XXXXXXXX	STUDENT'S social security number XXX-XX-XXXX	Adjustments made for a S prior year	4 Scholarships or grants S	Copy E
ADAM B. COOKE	10	Adjustments to scholarships or grants for a prior year		This is importan
Street address (including agt. no.) 221 YALE AVENUE City, state, and DP code YOUR CITY STATE	ZIP	6 The amount in box 1 or 2 includes amounts for an academic period beginning January - March 2006 (if checked)	7 flaintbursements or refund of qualified fulforr and related expenses from an insurance contract.	tax information and is being furnished to the Internal Revenue Service
Service Provider/Acct. No. (see Inst	nuctions)	8 Check If at least fulf-time student	9 Check if a graduate student	

- 31. What is Adam'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 Adam's return?
- a. \$10,356
- b. \$11,256
- c. \$10,056
- d. \$5,056
- e. \$ 1,856
- 33. What is Adam's taxable income?
- a. \$10,356
- b. \$ 1,856
- c. \$3,056
- d. \$8,056
- e. \$ 6,856
- 34. What is the amount of tentative education credits (Form 8863, line 8)?
- a. \$0
- b. \$120
- c. \$300
- d. \$30
- e. \$60
- 35. What is Adam's refund or balance due?
- a. Refund of \$125
- b. Refund of \$152
- c. Balance due of \$248
- d. Balance due of \$117
- e. Refund of \$36

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 Peter & Marlene Davidson. The return has at least two critical errors.

What is a Critical Error?

Critical errors are those, which incorrectly report income, adjustments, any tax or credit on the taxpayer's return; significantly slows the processing of the return; or negatively impacts 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 Peter and Marlene Davidson, determine whether each of the following statements is correct, 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 exemption information entered correctly?
- 38. Is the total income amount entered correctly?
- 39. Are all of the credits, if any correctly entered on the return?
- 40. Is the Total Tax amount correct?

	305)		INI	ERVIEW	AND	NTAKE	SHEE	Т				
all informat	ion. The	partner or site	od by acreene may request sluded on part	additional inf	ormation	. The service	e states	ment and re-	quest for			dete
You will	⊠ Valid	Picture I.D.	5-2000	olitika dinas	2077320			8332 or cop			e for nor	n-
1000			, 1098, 1099 F red by you an					dial parent of of Account 1			ne Trans	uit .
			lumber (TIN) f				Numb	er of the fin	ancial ins	titution fo	r direct	
			on the tax retu					of prior year				
	Provider's address and Tax Identification Number for Child/Dependent Care Credit											
Your First !	Name	P	ETER	M.L.	A	Last Name			DAVI	DSON		
Spouse's F	irst Name	N	ARLENE	M.L.	c	Spouse's	Last No	me, if differ	ent			
Address	1	24 STATE	STREET	City	Yo	or City	5	tate Your	St. Z	p Code	Tour	Zip
Telephone	Number:	Daytime		Evening	120			Cel				
Your Date	of Birth (m	middlyyyy)	10 / 13	/ 1952		Spouse's	Date o	d Birth (mm)	dd/yyyy)	5	/ 13 /	1960
Critical D	ata	7000000	1000000	11		87			177777		Print 121	
Check if U.	S. Citizen	or resident at	ien all year:	Taxpaye Spouse	ř	Check #	lved in	U.S. for mor	e than 6	months:	man .	payer ouse
Check if Le	gally Blin	E Taxps				Check if	Perman	ently Disabl	ed:	Taxpaye Spouse		
As of Depa	mber 31st	were you: [Legally Ma	arriad	Separat	ed T	Divorced	_			
			r spouse at ar				-		- П	No 🏻	N/A	
ls your spo		-	-			spouse die				1	Terr.	
			claim you or						Yes	₩ No		
			cost of keepir					□ No	, res	M 100		
	-		n disallowed				194	L 140				
ras sie ca	med inco	ne Credit per		amily and			nation					
For example	le: Son, di	aughter, steps	me and anyon hild, foster ch yourself or yo	e living outsi ld, brother, s	de your h	nome that yo	ou or ye	ur spouse s				
					0.00			San San San	in a	50.00	Did the	
					Months in horse.			Is child a full- time student	Diel child provide	Did you provide	person have	h persor
			Wall comme	0.16	Special	US Causes. Resident of	Did :	permanently	store than 50% of	more than 50% of	Dress. Income	qualitying shilld of
First Name		Last Harns	Date of Birth (rem/6d/yyys)	Relationship to you	Hotes below	UB, Canada or Mexico	Rie joint mburt?	and totally deallest?	their part seggest?	tupport?	or faces?	person?
MICHIGAN		DAVIDOR	3-13-1909	DADDITED	12	7113	50	TES	N0	38.8 YES	100	NO NO
ACCIPILISE.	.174	OMA TEMPOR	47147,1890	- Prosecution	1.0	1968	-	1100		-12.0	H-C	360
						1		1			-	
			Legally Se	parated, or	Never	Married p	erent	s; if the ch	ild lived	in your	home	
	onths or		avide over h	alf of the ch	define texts	d support?	m	Yes 🗆	No.			
			ne or both pa							0		
				8332 or sim								

During the tax year did you, your	spouse, o	or anyone	e in your household:			
Receive any investment Income (For example: interest or dividends)?	KI 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	₩ No	Own a home?		Yes	K No
Receive unemployment payments?	⊠ Yes	□ No	Pay for child/dependent care that allowed you to work?		☐ Yes	No No
Have income that was not reported on a W-2 or 10997 (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 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	, Interview	and Intake Sheet, to help with the	process	ing of you	ut.
tax return? Yes □ No Do you authorize the retention of yo □ Yes No	our electron	nic tax retu	on information for subsequent return	m prepa	ration?	
Do you authorize the retention of your product and/or services that may be				se of ma	aling of	
retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service	e if you do persons an	not authorize any of these retention d will not be sold, given away, or use no longer needed and retained no	used 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	e if you do persons an	not authorize any of these retention d will not be sold, given away, or u	used 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 uthorized p trly dispose	e if you do persons an ad of when	not authorize any of these retention of will not be sold, given away, or use no longer needed and retained no Date.	used for longer t	commerc than 3 ye	ial 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 trly dispose	e if you do persons an ad of when	not authorize any of these retention of will not be sold, given away, or use no longer needed and retained no Date.	used for longer t	commerc than 3 ye	ial 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: (Volunteer Use Only: Be sure to no	nied service uthorized p trly dispose	e if you do persons an ad of when	not authorize any of these retention of will not be sold, given away, or use no longer needed and retained no Date.	used for longer t	commerc than 3 ye	ial ars from

a Control number	OMB No. 16	F 4 4 7	occurate, CB-1//	Visit the IRS website at www.is.gov/alife.
b Employer identification number (EIN) XX – XXXXXXXX		1 10	ages, fips, other compensation 28,450,00	2 Federal Income tax withheld 950.00
e Employer's name, address, and ZIP code		3 8	ocial security wages	4 Social security tax withheld
City of Wilson Public	Safety		28,450.00	
331 1st AVENUE		s N	edicare wages and tips 28,450.00	6 Medicare tox withheld
YOUR CITY, STATE ZIP		7.0	ocial security tips	8 Allocated tips
		1, °	ocide Switzerry tipis	o Annanospo
d Employee's social security number XXX-	XX-XXX	9 A	dvance BIC payment	10 Dependent care benefits
Employoo's first name and initial Last	гатю	11 N	orqualified plans	12a See instructions for box 12
PETER A. DA	VIDSON			1
124 State Street		13 Shit	toy Februaret Shirt-barly cycle plan sick pay	126
YOUR CITY, STATE ZIP		14 0	ther	120
				120
f Employee's address and ZIP code				
15 State Employer's state ID number	16 Stola wages, tips, alto.	17 State income tax	18 Local wages, tips, 4tc.	19 Local income tax 29 Locality name
XX XX-XXXXXX	28,450,00	217.00	<u> </u>	L
W-2 Wage and Tax Statement		2005	Department o	f 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!	Use C	e+11	D	Visit the IR	
b Employer identification number (EIN)			1 703	gas, fips, differ o	ompereation	2 Fe	deral income	SEX WETPON
XX-XXXXXX				10.	000.00			354.00
e Employer's name, address, and ZIP code			3 80	cial security w	nges	4 80	cial security	lax withhold
Furman School				10,	000.00			620.00
1605 MAIN STREET			5 Me	dcan wages	and tips:	6 M	edicare tax w	rithheid
YOUR CITY, STATE ZIP				10,	000.00			145.00
TOOK CITT, STATE ZIF			7 90	cial security tip	15	8 Al	ocated tips	
di Employee's social security number XXX -	XX-XXXX		9 A/3	vance BC pay	ment	10 Do	pendant care	e benefits
 Employee's first name and initial Last 	патю		11 No	equalited plan	5	12x Se	e instruction	s for box 12
Marlene C.Davidson						1	1	
124 State Street			10 355	ny Nebrosoni pini pini	This party sets pay	12b	ī	
YOUR CITY, STATE ZIP			14 Ot	hor		120		
						Ĭ		
						326		
						1		
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, fips, etc.	17 State incom		18 Local wage	is, tips, etc.	19 Local i	income tax	20 Locality nan
XX XXXXXXX	10,000.00	83	.00	I				1
Marie and Tox			. =					
Wage and Tax Statement		200	15		Department of	the Tross	rury—internal	Rovenue Senio

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

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	1	
National Bank 105 Dillard Street Your City State ZIP			20 05	Interest Incom	
PAYER'S Federal identification number XX – XXXXXXX	RECIPIENT'S identification number XXX – XX – XXXX	1 Interest income not include: \$ 3.25	f in box 3		Copy B For Recipient
RECIPIENTS name Peter & Marlene I	Davidson	2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas, obligations \$.		This is important tax information and is being furnished to the leternal Revenue.
Street address (including apt. no.) 124 State Street		4 Federal income tax withheld \$	withheld 5 investment expens		Service. If you are required to file a return, a negligence penalty or
Oty, state, and ZIP code YOUR CITY STATE ZIP		6 Foreign tax paid	7 Foreign country or possession	U.S.	other sanction may be imposed on you if this income is taxable and
Account number (see instructions) XXX - 1234567		s			the IRS determines that it has not been reported.

STATE UNEMPLOYME P.O. BOX 111	CORRECTER name, street address, city, state, ZP code, and telephone no. PATE UNEMPLOYMENT FUND O. BOX 111 DUR CITY, STATE ZIP		2006 Eom 1099-G	Certain Government Payments
PAYER'S Federal identification number XX – XXXXXXX	RECPENT'S identification number XXX - XX - XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld	E CODY D
MARLENE C. DAVI	OSON	S ATAA payments	8 Taxable grants.	This is important tax information and is being furnished to the Internal Revenue
Street address (including apt. no.) 124 STATE STREE City, state, and ZIP code YOUR CITY, STAT Account number (see instructions)	17	7. Agricultime paymonts \$	Box 2 is frace or trustness income ▶	Service. If you are required to the a return, a negligence penalty or other serction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

104	J	U.S. Individual Income Tax R	eturn 2005	19	8 185 Use	Only-Do no	with it	stople in this spoos	
1		For the year Jan. 1-Quo. 31, 2005, or other tax year by	egining 2005	enting		20		MB No. 1545-0074	
Label		Your first name and initial	Last name				Yours	ocial security numb	*
(See netructions	A	PETER A.	DAVIDSON				and the same of th	X:XX:XXXX	
on page 16.)	B	If a joint return, spouse's first name and initial				1		e's social security nu	
Use the IRS	î.	MARLENE C.	DAVIDSON			_	_X	X:XX:XXXX	
label. Otherwise,	H	Home address (number and street). If you have 124 STATE STREET	s a P.O. box, see page 16.		Apt. n	· 1		ou must enter our SSN(s) above.	
please print or type.	10	City, treen or post office, state, and ZIP code.	If you have a foreign addre	15, 500	page 16.	- i	-	ng a box below will	not.
Presidential		YOUR CITY	, STATE ZIP					your lax or refund.	inos.
Election Camp	aign	Check here if you, or your spouse if file	g jointly, want \$3 to go	to this	fund take p	ige 16è.≢	F 2	You Spous	
		1 Single	7 10 4	Он	estal inter	old (with a	unlifying	g person). (See page	17.)
Filing Statu	15	2 Married filing jointly leven if only or						not your dependent,	
Check only		3 Married fling separately. Enter spo	use's SSN above	-	estell's nam			the drawn	
one bar.		and full pame here. >		_	-		depen	dent child (see page Boxes checked	17)
Everntion	_	6a Yourself. If someone can claim	you as a dependent, de	not at	wick box 6a	+ +	}	on the and th	2
Exemption	5	b Spouse		1 8	Dependent's	(4)V (par	t el	No. of children on 6c who:	
100	A	e Dependents:	(2) Dependents social security number	1 1	riationship to	dist to di	kt tai	. lived with you	2
	6.1	PHILLIP C. DAVIDDON	XXX XX XXX	-	Atta	institute p	98.18)	 did not live with you due to divorce 	
If more than to	NT.	MICHELLE H. DAVIDSON	XXX; XX; XXX	_	OGHTER	- E		or separation (see page 10)	
dependents, s	oe V	DICERDAE H. DRYLLOOM	000 00 000		CORLER	n	_	Dependents on 6c	
page 18.			1 1 1			- i		not entered above _	_
		d Total number of exemptions plasmed		- L				Add numbers on lines above	4
		7 Wages, salaries, tips, etd. Attach For		8.1.5	3. 3.		7	38,450	
Income		Sa., Taxable interest. Attach Schedule B					8a	325	
Attach Formis	d	b Tax-exempt interest. Do not include	on line 8a	86			1000		
W-2 here. Also	0	Se Ordinary dividends. Affects Schedule	Bif required , , ,	+ +	4 1 4 7		9a		
attach Forms W-2G and		b. Qualified dividends (see page 20)		96			Joseph		
1099-R if tax		10 Taxable relugids, credits, or offsets o	f state and local income	taxes	(see page 2	0)	10		
was withheld.		11 Almony received , , .					11		
	- 40	12 Business Income or (loss). Attach Sc		+ +			12		_
	о, ч	13 Capital gain or (loss). Attach Schedu		quired.	check here	▶ □	13		
If you did not get a W-2,	TO	14 Other gains or (losses). Altach Form	and the same of th	+ +			14 15b		
see page 19.	- 70	15a RA distributions , 15a 16a Pensions and acquities 16a	100		amount (see)	75000	16b		
		resign to the control of the control			amount (see)		17		
Enclose, but d not attach, an	200	17 Rental real estate, royalties, partnersh		ito, enc.	Attach Sch	edule E	18		
payment. Also		18 Farm income or (loss). Altach Sched					19	4,000	
please use Form 1040-V.		19 Unemployment compensation ,		- ·	amount lace	none Set	20b		
rolls loss v.		21 Other income. List type and amount.	COOK PARTIES DESCRIPTION				21		
		22 Add the amounts in the far right colum					22	42,450	
		23 Educator expenses (see page 26)		23	CISING SIND		1000		
Adjusted		24 Certain business expenses of reservists.	performing artists, and						
Gross		fee-basis government officials. Attach F	orm 2106 or 2106-EZ	24			10		
Income		25 Health savings account deduction. At	ttach Form 8889	25		-	0		
		26 Moving expenses, Attach Form 3903		26			100		
		27 One-half of self-employment tax. Atta		27			0		
		28 Self-employed SEP, SIMPLE, and qu		28					
		29 Self-employed health insurance ded		29			13		
		30 Penalty on early withdrawal of saving	15	30			1		
		31a Almony paid b Recipient's SSN ▶		31a			18		
		32 IRA deduction (see page XX)	2000	32			13		
		33 Student loan interest deduction (see		33			13		
		34 Tuition and fees deduction (see page		35			13		
		35 Domestic production activities deduction	on. Attach Form 8903	99			-		
		36 Add lines 23 through 31a and 32 the					36		

Form 1040 (2005)			Page
Tax and	38 Amount from line 37 (acquisted gross income) , , , , , , , , , , , , , , , , , , ,	38	42,450
Credits	39a Check Vou were born before January 2, 1941, Blind. Total boxes		
O.Cuito	if: Spouse was born before January 2, 1941, □ Blind. checked ➤ 39a □		
Standard	b If your spouse iterates on a separate naturn or you were a due status after, see page 31 and check here > 300		10.000
Deduction for—	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) ,		10,000
People who	41 Subtract line 40 from line 38	. 41	32,450
checked any	42 If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed o	10.2	12,300
39a or 39b or	line 5d. If line 38 is over \$100,475, see the worksheet on page 33 , , , , , ,	42	20,150
who can be claimed as a	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 44 Tax (see page 33). Check if any fax is family a Form 6814 b Form 4972	44	2,296
dependent, see page 31.	44 Tax (see page 33), Check if any fex is beint a Form(e) 68114 b Form 4972	45	
All others:		46	2,296
	46 Add lines 44 and 45		
Single or Married filing	45 Credit for child and dependent care expenses. Attach Form 2441. 46 1.000	18	
separately, \$5,000	49 Credit for the eiderly or the disabled, Attach Schodule R	- 6	
Married filing	50 Education credits, Attach Form 8863	(2)	
jointly or	51 Retirement savings contributions credit, Attach Form 8880,		
Qualifying widowler).	52 Ghild tax credit (see page 37), Attach Form 8901 if required 52	16	
\$10,000	63 Adoption credit. Attach Form 8839	100	
Head of household.	64 Credits from: a Form 8396 b Form 8859 , , 54	-811	
\$7,300	55 Other credits, Check applicable box(es): a Form 3800	-	
	b Form MACI & Specify	100	1 000
	56 Add lines 47 through 55. These are your total credits	. 56	1,000
	57 Subtract line 56 from line 45. If lipe 56 is more than line 46, enter -0- , , , , , ,	57	1,296
Other	56 Self-employment tax. Attach Schedule SE		
Taxes	59 Social security and Medicare lax on tip income not reported to employer. Attach Form 4137		_
	60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	61	
	61 Advance earned income credit payments from Form(s) W-2	62	
	63 Add lines 57 through 62. This is your total tax	63	1,296
Payments	64 Federal income fax withheld from Forms W-2 and 1090 64 1 . 30 4		
rayments	65 2005 estimated tax payments and amount applied from 2004 return 65	- 6	
If you have a	86a Earned income credit (EIC)	8	
qualifying child attach	b Nontentific combat pay election ▶ 66b		
Schedule EIC.	67 Excess social security and tier 1 RRTA tax withheld (see page 54) 67	-81	
	65 Additional child tax credit. Attach Form 8812 68	-	
	69 Amount paid with request for extension to file (see page 54) 69	-8	
	70 Payments from: a Form 2439 b Form 4136 c Form 8885 . 70	-	1 204
	71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments		1,304
Refund	72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid		8
Direct deposit?	73a Amount of line 72 you want refunded to you	73a	0
See page 54 and fill in 73b,	Bouting number		
73c, and 73d.	d Account number		
Amount	74 Amount of line 72 you want applied to your 2006 estimated tax ▶ 74 75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55 ▶	. 75	1
You Owe	76 Estimated tax penalty (see page 56)		Eugene et al.
		es. Compi	lete the following.
Third Party	Designee's Phone Personal ide	ntification	
Designee	name ► no. ► () number PN		·
Sign	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statement belief, they are true, correct, and complete. Declaration of preparer inther than targayer) is based on all information.		
Here	Your signature Date Your occupation		time phone number
Joint return?		10.5	
See page 17. Keep a copy	POLICE OFFICER	130	CX) XXX-XXXX
for your	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation. SECRETARY		
records.	Dies	000	nimin's RRM or RTM
Paid	Propone's signature Date Check if self-employed		paner's SSM or PTN
Preparer's	signature saft-employed saft-employed EIN		
	yours if self-employed,		

SEGMENT 3 RETURN PREPARATION BY COURSE

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

For questions 41 through 50, use the scenario associated with your training course 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 retest booklet.

1. VITA - BASIC Problem

Carolyn Jackson is a single parent. She provides all the support for her children, Marcus and Tina, who live with her. Carolyn works for National Bank as a secretary. She gives you all the information documents she has received and says she has no other income. Carolyn has completed an Interview & Intake Sheet to help with the preparation of her return. She indicates she would like any refund directly deposited into her account at the bank and provides you a check.

After looking at her documents, you ask Carolyn if she has received any notice of her Earned Income Tax Credit being disallowed or reduced in the past two years and she tells you no. Carolyn tells you she does not want to designate any contribution to the Presidential Election Campaign Fund.

During the interview, you determine she does not qualify for any adjustments to her total income. You also review her expenses and determine it is not to her advantage to itemize deductions. Carolyn states she did not forfeit any of her dependent care benefit. She also explains that the payments made to Quality Child Care were for after school care for Marcus and Tina. She paid the same amount for each child.

(Rev. 11-2005)		INT	ERVIEW	AND I	NTAKE	SHEE	T					
all information.	his form will be us The partner or site page 2 must be in	e may request	additional inf	ormation	. The service	e state	ment and re	quest for			dete	
nand:	Valid Picture I.D.			24778			8332 or cop			e for nor	-	
K I	Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return Provider's address and Tax Identification Number for Child/Dependent Care Credit								and Routi titution for necking a	n for direct ng account		
Your First Name		BOLYN	M.L.	L	Last Nam	0		JACK	rson			
Spouse's First N			MI			2 11-553	me, if differ	ent				
Address	321 HATH	STREET	City	Yo	or City	5	tate Your	St. Z	ip Code	Tour	Zip	
Telephone Num	ber: Daytime	Tour	Hunber		Evening				Cel			
Your Date of Bir	th (mm/dd/yyyy)		/ 1974		Spouse's	Date o	f Birth (mm)	dd/yyyy)		1 1		
Critical Data		.11111	11/2/11/2		67			177777		102 1		
Check if U.S. Ci	tizen or resident a	den all year:	Taxpaye Spouse	r	Check #	lived in	U.S. for mo	re than 6	months:	Section 1	payer ouse	
Check if Legally	Blind: Taxp	7.7			Check if	Perman	ently Disabl	ed:	Taxpaye Spouse			
As of December	31st were you:	Single [Legally M	arried	Separat	ed K	Divorced					
F married, were	you living with you											
		n, abone in m	sytime during	the last	6 months a	the ye	ar? Y	10 10	No K	N/A		
ls your spouse d		_			6 months o spouse die	-	-	100	No K	N/A		
		Yes No	11	yes, date	spouse die	d (mm/	6d/yyyy)	1	No K	N/A		
Can your parent	fecessed?	Yes No	your spouse	yes, date as a dep	spouse die endent on t	d (mm) heir tax	6d/yyyy)	1	1	N/A		
Can your parent Did you provide	decessed?	Yes □ No e claim you or e cost of keepin	your spouse ng up a home	yes, date as a dep e for the	spouse die endent on t	d (mm) heir tax	odlyyyy) setum?	1	1	N/A		
Can your parent Did you provide Has the Earned List everyone will For example: So	deceased?	Yes No e claim you or e cost of keepir en disallowed to Frome and anyon child, foster chi	your spouse ng up a home by IRS? amily and a living outsi ild, brother, s	yes, date as a dep for the Yes Depend de your f	spouse die endent on t year? K No lent Informations that yo	rd (mm) heir tax Yes nation ou or yo	od/yyyy) setum? [No	Yes supported	No No during th	ni tax ye		
Can your parent Did you provide Has the Earned List everyone will For example: So	te or someone elso more than half the Income Credit be the lived in your ho on, daughter, step	Yes No e claim you or e cost of keepir en disallowed to Frome and anyon child, foster chi	your spouse ng up a home by IRS? amily and a living outsi ild, brother, s	yes, date as a dep for the Yes Depend de your f	spouse die endent on t year? K No lent Informations that yo	rd (mm) heir tax Yes nation ou or yo	od/yyyy) setum? [No	Yes supported	during the	ni tax ye	In persons qualifying child of another	
Can your parent Did you provide Has the Earned List everyone without example: So mother or father First Name MARCIS	to or comeone elso more than half the Income Credit be no lived in your ho on, daughter, step. Do not include	Yes No e claim you or e cost of keepin er disallowed to Forme and anyon child, foster chi yourself or you Date of lives (montd)(n)(1) 4-13-1390	your spouse ng up a home by IRS? amily and e living outsi ild, brother, s uur spouse. Hetafovafiq to you	yes, date as a dep e for the : Yes Depend de your f ister, ste Muette in home, "see Special floates boltes	endent on to year? No lent Information that ye perother, of US Caree. Resident of US, Careel or Marko	mation ou or you epointer Did person tector stor 50	dd/yyyy) neturn? No	Did chief provide more than \$20% at the period than \$20% at the period to the period t	during the any of the Did you provide seem them \$50% of the support \$50% of the suppor	Dit the person forces forces forces or races?	Its persons qualifying shild of another person?	
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Can your parent Did you provide Has the Earned List everyone without example: So mother or father First Name MARCIS	to or comeone elso more than half the Income Credit be no lived in your ho on, daughter, step. Do not include	Yes No e claim you or e cost of keepin er disallowed to Forme and anyon child, foster chi yourself or you Date of lives (montd)(n)(1) 4-13-1390	your spouse ng up a home by IRS? amily and e living outsi ild, brother, s uur spouse. Hetafovafiq to you	yes, date as a dep e for the : Yes Depend de your f ister, ste Muette in home, "see Special floates boltes	endent on to year? No lent Information that ye perother, of US Caree. Resident of US, Careel or Marko	mation ou or you epointer Did person tector stor 50	dd/yyyy) neturn? No	Did chief provide more than \$20% at the period than \$20% at the period to the period t	during the any of the Did you provide seem them \$50% of the support \$50% of the suppor	Dit the person forces forces forces or races?	Its persons qualifying shild of another person?	
Can your parent Did you provide Has the Earned List everyone without example: So mother or father First Name MARCIS	to or comeone elso more than half the Income Credit be no lived in your ho on, daughter, step. Do not include	Yes No e claim you or e cost of keepin er disallowed to Forme and anyon child, foster chi yourself or you Date of lives (montd)(n)(1) 4-13-1390	your spouse ng up a home by IRS? amily and e living outsi ild, brother, s uur spouse. Hetafovafiq to you	yes, date as a dep e for the : Yes Depend de your f ister, ste Muette in home, "see Special floates boltes	endent on to year? No lent Information that ye perother, of US Caree. Resident of US, Careel or Marko	mation ou or you epointer Did person tector stor 50	dd/yyyy) neturn? No	Did chief provide more than \$20% at the period than \$20% at the period to the period t	during the any of the Did you provide seem them \$50% of the support \$50% of the suppor	Dit the person forces forces forces or races?	Its persons qualifying shild of another person?	
Can your parent Did you provide Has the Earned List everyone will For example: So mother or father First Name MARCIS TINA	te or someone else more than half the Income Credit be the fived in your horn, daughter, step. Do not include Last Name JACKSTIN JACKSTIN	Yes No e claim you or e cost of keepin en disallowed t From and anyon child, foster ch yourself or yo Date of lies (remidd)nyg1 6-13-1396 7-31-1996	your spouse ng up a home by IRS? amily and ild, brother, s ur spouse. Relationship to you SIN DADDHIER	yes, date as a dep of or the y Yes Depend de your f ister, ste Muntte in home Special Relea 12 12	us cause die endent on the second of the sec	Did person of the person of th	od/yyyy) seturn? No ur spouse s r, or a description shalled spermanedly and traffy disabled? TES	Did chief possible retain the same than the	during the any of the case them see the see them see the see them see the see the see the see them see the	Die two person forward (Cross Income or \$3,000 or nation?	In person qualifying child of arether person? NO	
Can your parent Did you provide Has the Earned List everyone wif- For example: So mother or father First Name MARCIS TIMA *Special Rule for 6 months • Did one o • Is the chile	tecessed? te or someone elso more than half the income Credit be the fived in your holder, daughter, step. Do not include Last Name ZACKSTIN ZACKSTIN Z	Yes No e claim you or e cost of keepin en dissillowed it Frome and anyon child, foster ch yourself or you Date of lives (mentid/sys)1 1-31-1994 Legally Seprovide over home or both pe	your spouse ng up a home by IRS? amily and a living outsi lid, brother, a sur spouse. Relationship to you stay paralled, or aff of the charents for m	yes, date as a dep a for the : Yes Depend de your t ister, ste Montes Special 12 Never ild's tota ore than	us care. Us care. Resident of Us, Coreta or Marko	De percent	seturn? No No No No No No No N	Did chair provide rease than seguing the seguing that seguing the	during the any of the power than provide more than 19% of the 19%	Det the person of \$2200 or name?	In person qualifying child of arether person? NO	

During the tax year did you, your	spouse, o	or anyone	in your household:			
Receive any investment Income (For example: interest or dividends)?	K 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	K 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 10997 (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 retirement plan?	K Yes	☐ No				
Authorization						
Do you authorize the retention of Formatter	orm 13614	Interview	and Intake Sheet, to help with the	processi	ing of you	ur
tax return? Yes □ No Do you authorize the retention of yo □ Yes No	our electron	nic tax retu	on information for subsequent retu	ım prepai	ration?	
Do you authorize the retention of your product and/or services that may be				ose of ma	alling of	
retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service	e if you do persons an	not authorize any of these retention d will not be sold, given away, or use no longer needed and retained no	used for a	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	e if you do persons an	not authorize any of these retentio d will not be sold, given away, or u	used for a	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 uthorized p why dispose	e if you do sersons an ad of when	not authorize any of these retention d will not be sold, given away, or use no longer needed and retained no Date	used for a longer t	commerc than 3 ye	ial ers 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 why dispose	e if you do sersons an ad of when	not authorize any of these retention d will not be sold, given away, or use no longer needed and retained no Date	used for a longer t	commerc than 3 ye	ial ers from

a Control number		OMB No. 15	45-0008	Safe, a FAST!	courate, Carill)	Visit the IRS at reweats.	
b Employer identification number XX - XXXXXXXX	(EIN)			1 Wa	ges, tips, other compensation 29,309.00	2 Fo		1896.00
c Employer's name, address, and NATIONAL BANK 1605 MAIN STREET YOUR CITY, STATE				5 Me	club security wages. 29,909.00 dicare wages and tips 29,909.00 club security tips	6 Ma	cial security edicare tax w	1854.36
d Employee's social security number	XXX-XX	- XXXX		9 Ad	sance BC payment	10 Do	pendent care	benefits 1200.00
Employee's first name and initial CAROLYN L. JACKS		0			nqualified plans	² _I D	600.	
321 MAIN STREET YOUR CITY, STATE	E ZIP			13 depty	ex let	12b	<u> </u>	
f Employee's address and ZIP oo	de					:		
16 Striu Employer's state ID nun	ther 16	State wages, tips, etc. 29,309.00	17 State incom 7.0.3	e tax 3 . 0 0	18 Local wages, tips, etc.	19 Local i	ncome tax	29 Locality name
Form W-2 Wage and Statemer Copy B—To Be Filed With Em This information is being furnish	nt ployee's FEDEI		500	15	Department of	the Trees	ury—Internal	Revense Service

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
National Bank 1805 Main Street Your City State 2	ZIP		2005	Inte	rest Income
PAYER'S Federal identification number XX – XXXXXXXX	RECIPIENTS identification number XXX – XX – XXXX	1 Interest income not included \$ 72			Copy B For Recipient
RECOPENT'S name CAROLYN L. JACKS	ON	2 Early withchaval penalty S	3 Interest on U.S. Savings Bonds and Trees, obligations S.		This is important tax, information and is being furnished to the internal Revenue
Street address (including apt. no.) 321 MAIN STREET		4 Federal Income tax withheld \$	5 investment expens	es.	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 possession	U.S.	other sanction may be imposed on you if this income is taxable and
Account number (see instructions) XXX - 1234567		s			the IRS determines that it has not been reported.

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Carolyn L. Jackson

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Marcus A. Jackson

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Tina R. Jackson

Total Amount Received \$3,200.00

March 31st \$ 800 June 30th \$800 September 30th \$800 December 31st

Annual Statement – 2005 **Jackson Family Quality Child Care EIN XX-XXXXXXX** 5540 Wilson Drive Your City, State ZIP \$ 800

Carolyn L. Jackson 321 Main Street Your City, State ZIP (555) 444-5555	1234 Date
Pay to the Order of	\$ Dollars
National Bank For XXXXXXXXX:2121234 1234	

- 41. What is Carolyn'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 Carolyn's return? a. \$29,381 b. \$31,681 c. \$10,056 d. \$ 5,056 e. \$ 1,856 43. What is Carolyn's Adjusted Gross Income? a. \$28,056 b. \$31,856 c. \$29,381 d. \$31,256 e. \$26,681 44. What is Carolyn's taxable income? a. \$11,356 b. \$12,856 c. \$15,056 d. \$10,056 e. \$12,481 45. What is the amount on Carolyn's Form 2441 Line 8? a. 0.35 b. 0.31 c. 0.27 d. 0.25 e. 0.20 46. What is Carolyn's Retirement Savings Credit? a. \$ 0 b. \$ 60 c. \$ 100 d. \$ 35 e. \$ 24 47. What is the total tax amount due on Carolyn's return?
- a. \$0
- b. \$470
- c. \$565
- d. \$660
- e. \$710

- 48. What is Carolyn's Earned Income Tax Credit amount?
- a. \$1,339
- b. \$1,240
- c. \$ 808
- d. \$1,097
- e. \$1,187
- 49. What is the Additional Child Tax Credit amount?
- a. \$0
- b. \$1,034
- c. \$1,059
- d. \$1,251
- e. \$1,000
- 50. What is Carolyn's refund or balance due?
- a. Refund of \$3,128
- b. Refund of \$4,387
- c. Balance due of \$180
- d. Balance due of \$117
- e. Refund of \$1,896

2. VITA/TCE – INTERMEDIATE PROBLEM

Jerry and Becky Yale are filing a joint return. At the request of the receptionist, the Yales completed an Interview & Intake Sheet to help with their return preparation. Jerry is a mechanic and Becky teaches at a local elementary school. They each have a Form W-2 from work. During the interview Jerry tells you he won \$2,350 on the slot machines at a local casino, but can't find the form they gave him. Becky says she earned \$234 in interest income from her Teachers Credit Union account but has misplaced the form as well. They hope you can still help with their return.

In addition to the income discussed above, Becky informs you that she started a side business in 2005 as a math and science tutor. She earned a total of \$2,600. She worked out of her home so her expenses were minimal but included \$50 for advertising (flyers), \$210 for supplies and workbooks for her students and \$45 for teaching software.

The Yales usually itemize deductions and have provided a list of expenses and want you to go over them to see what is deductible. They are split on the Presidential Election Campaign Fund. Jerry thinks it's a good idea and wants to designate but Becky says no. If they have a refund, they ask to have it mailed to the house as they are currently changing banks.

The Yales have receipts and information for:
Health club dues (doctor's advice) \$ 360
Real estate taxes \$1,042
Additional State Income Taxes from 2004 paid in 2005 \$679
Union dues \$180
Mortgage interest from Form 1098 \$5,132
Cash contribution to their church \$450
Prescription medicine (not reimbursed) \$458
Value of furniture donated to Charitable Organization, Inc. \$50
Health insurance premiums \$1,300
Personal property tax on the value of their cars \$250
Unreimbursed orthodontist bills (for Amy) \$2,800
Interest on credit cards \$380

You inquire as to any Educator Expenses and Becky explains that her school has a very active Parent-Teacher Association (PTA) and all the teachers are reimbursed up to \$500 for classroom expenses. She spent \$330 for the year but received reimbursement from the PTA.

	2005)	11	ITERVIEW	AND	NTAKE	SHEE	T				
all informa	ation. The parts	will be used by screen her or site may reque- rust be included on po-	st additional inf	formation	. The service	e state	ment and re-	quest for			dete
You will need:	Tax Identiany other	ure I.D. ALL W-2, 1098, 1099 me received by you offication Number (TIN a shown on the tax re- address and Tax lide	and your spaus) for you, your turn	apouse I	tof _	Proof Numb depor	8332 or cop dial parent of of Account is set of the fin- sit into a say of prior year	laiming of Number a ancial inst ings or ch	hild and Routi titution for necking a	ng Trans r direct occurit	
	Child/Dep	endent Care Credit									_
Your First		JERRY	M.L.	A	Last Nam	7 1 1 2 3 3 3		YA	LE		_
Spouse's	First Name	REBECCA	M.I.	E	Spouse's		me, if differ				
Address	1911	MAGNOLIA LANE	City	Yo	or City	5	itate Your	St. Z	p Code	Tour	Zip
Telephone	e Number: Days	ime Tou	x Hunber		Evening				Cel	1	
	of Birth (mm/d	d/yyy) 03 / 1	6 / 1968		Spouse's	Date o	of Birth (mm)	(dd/yyyy)	06	1041	1969
Critical E Check if U	1000	esident allen all year	⊠ Taxpaye	ir.	Check f	lived in	U.S. for mo	re than 6	months:	⊠ Tar	payer
			Spouse								ouse
Check if L	egally Blind: [Taxpayer Spouse	221		Check if	Perman	ently Disabl	led:	Taxpaye Spouse		
As of Dep	ember 31st we	re you: Single	K Legally M	arried	Separat	ed T	Divorced				
	ouse decessed				spouse die			1	1		
Can your p	parents or som rovide more tha	enne else claim you on half the cost of kee Credit been disallowe	or your apouse ping up a hom	as a dep e for the	endent on t	heir tax		Yes	No No		
Can your p Did you pr Has the E List everyo For examp	parents or som ravide more that samed income (one who lived in pie: Son, daugh	eane else claim you on half the cost of kee	ping up a homed by IRS? Family and one living outsichild, brother, it	as a dep e for the Yes Depend de your	year? KO	Yes Yes mation ou or yo	netum? No	upparled	during th		
Can your p Did you pr Has the E List everyo For examp	parents or som rovide more that armed income (one who lived is ple: Son, daugh father, Do not	eone else claim you on half the cost of kee Credit been disallower I your home and any ter, stepchild, foster	ping up a home by IRS? Family and one living outsiched, brother, tyour spouse.	as a dep e for the Yes Depend de your	year? KO	Yes Yes mation ou or yo	netum? No	upparled	during the		In person qualifying child of another
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During the tax year did you, your	spouse, o	or anyone	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?	☐ Yes	₩ No	Attend college or vocational school?		Yes	⊠ No
Receive Social Security payments?	☐ Yes	K No	Own a home?	- 3	Yes Yes	☐ No
Receive unemployment payments?	☐ Yes	⊠ No	Pay for child/dependent care that allowed you to work?		☐ Yes	No 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 No	□ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	K No				
Authorization						
Do you authorize the retention of your Yest No. Do you authorize the retention of your product and/or services that may be Note: Answer all three questions, each	our name, a e of value t	address, a o you?	nd telephone number for the purpos	1000		
Service Statement: You will not be de- retained will not be shared with any una	nied service authorized p	e if you do persons an	not authorize any of these retention d will not be sold, given away, or us	sed for	commerc	ial
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SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Jerry A. Yale

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Rebecca E. Yale

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Thomas A. Yale

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Amy R. Yale

a Control number		OMB No. 15	45-0000	Safe, a FAST:	Use G	e+#	<u> </u>	Visit the IRS at www.irs.g	
b Employer identification number	(EIN)			1 Wa	gas, tips, other co	mpensation	2	Federal Income	tax withhold
XX-XXXXXX					26,5	510.00	_	1	1676.00
c Employer's same, address, and	ZIP code			3 80	cial security was)45.	4	Social security to	ux withheld
COUNTRY WELDING						510.00	-		1643.62
346 RARITAN STRE	RET			S Mo	odicare wages ar		1 -	Medicare tax wit	
YOUR CITY, STATE						510.00	_		384.40
Took CIII, DINII				7 80	cial security tips		8	Allocated tips.	
d Employee's social security numb	XXX-XX-	XXXX		9 Ad	vance EIC paym	nent	10	Dependent care	benefits
e Employee's first name and initial	Last name			11 No	equalified plans		12a	See instructions	for box 12
JERRY A. YALE							ì		
1911 MAGNOLIA L	ANE			13 Stryte	ny patronant	Third party sick pay	12b	1	
YOUR CITY, STATE	Z ZIP			14 Ott	her		12c		
							i		
							120	1	
							1		
f Employee's address and ZIP co	de								
15 State Employer's state ID num	ther 16 St	ate wages, tips, etc.	17 State incom	io tape.	18 Local wages	tips, etc. 1	19 Lo	asi income tax	20 Locality name
XX XX-XXXXXX	2	6,510.00	954	.00					
1									

Wage and Tax Statement 2005

Department of the Treasury-Informal 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!	Use C	e +11	D	Visit the IRS at www.irs.p	
b Employer identification number (I XX - XXXXXXX	EIN)			1 Wa	gas, fips, other o 29 ,	ompensation 309.00		Federal income 1	ax withhold .854.00
e Employer's name, address, and a	ZIP code			3 So	olal security w 30,	nges 509.00		Social security to	x withheld 1891.56
1605 MAIN STREET YOUR CITY, STATE					dicare wages ; 3.0 , clai security tip	509.00		Medicare tax wit	442.38
d Employee's social security numb	or XXX-XX-	XXXX		9 Ad	vance EIC pay	ment	10	Dependent care	benefits
Employee's first name and initial REBECCA E. YALE	Last name				nqualified plan		βD		
1911 MAGNOLIA LA YOUR CITY, STATE				13 Statute impley	V	Third-party sex pay	12b		
							120	<u> </u>	
f Employoe's address and ZIP cod	lo						im		
15 State Employer's state ID numb		ate wages, tips, etc. 29,309.00	17 State Incom		18 Local wags	s, tips, etc.	19 Lo	cal income tax	20 Locality name
Form W-2 Wage and Statemen			200	15	I	Department o	f the T	reasury—internal l	Revenue Service

41. What is the Yales' Filing Status?

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

- 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 the Yales' return?
- a. \$60,356
- b. \$61,256
- c. \$60,698
- d. \$55,056
- e. \$61,856
- 43. What is the Yales' Adjusted Gross Income?
- a. \$60,536
- b. \$61,856
- c. \$55,056
- d. \$61,256
- e. \$62,356

44. What is the amount on the Yales' Schedule A, line 1? a. \$4,676 b. \$4,854 c. \$3,530 d. \$4,558 e. \$3,660
45. What is the amount on Yales' Schedule A, line 28? a. \$9,678 b. \$7,829 c. \$8,560 d. \$8,635 e. \$9,490
46. What is the Yales' taxable income? a. \$36,356 b. \$40,856 c. \$35,056 d. \$37,736 e. \$41,256
47. What is the amount on the Yales' Child Tax Credit? a. \$1,000 b. \$3,200 c. \$2,000 d. \$ 0 e. \$500
48. What is the amount of Yales' 2005 Federal Income Tax Withheld? a. \$3,530 b. \$3,676 c. \$3,200 d. \$2,854 e. \$2,057
49. What is the total tax on the Yales' return? a. \$3,253 b. \$3,000 c. \$2,826 d. \$3,760 e. \$2,660
50. What is the Yales' refund or balance due? a. Refund of \$328 b. Refund of \$269 c. Balance due of \$180 d. Balance due of \$117 e. Refund of \$277

3. VITA/TCE - Advanced Problem

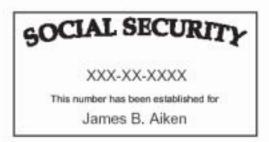
Donna Aiken comes to the site to request your help in filing her return. Mrs. Aiken lost her husband on April 5th, 2005 and is unsure of how to file. Mrs. Aiken completed an Interview and Intake Sheet to help with preparing her return. Mrs. Aiken does not wish to designate anything to the Campaign Fund. She retired on December 10, 2004 at age 65. She completed the necessary forms for her pension at that time and received her first pension check January 2, 2005. She did not make a provision for any beneficiary.

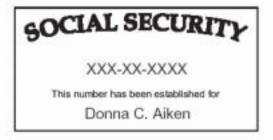
Generally the Aikens have not itemized in the past but this was an unusual year and Mrs. Aiken isn't sure. The Aiken's had unreimbursed medical expenses last year including \$1150 in prescription drug costs, \$1,367 in eyeglass and dental expenses, and hospital costs of \$3,483. In May 2005, Mrs. Aiken paid \$5,700 for the funeral and sent a \$3,500 contribution to their church in honor of her husband. In addition to these expenses in 2005, Mrs. Aiken paid \$1,825 in real estate taxes on her home and \$435 in personal property tax for their cars. NOTE: For Sales Tax comparison assume Alabama.

The Aikens received pension income, interest, dividends and Social Security benefits. Mrs. Aiken tells you that she sold 854 shares of Slippery Rock Energy. Mr. Aiken had purchased the stock while working over the years. According to Mrs. Aiken, her husband had calculated his overall cost for the shares at his retirement in 2003 to be \$8,529. According to their broker, the stocks had a fair market value on the date of Mr. Aiken's death of \$9,875. Mrs. Aiken sold all of the shares and received a 1099-B from the company. (NOTE: Treat the basis calculation for Mr. Aiken's shares as if they were acquired in a non-community property state.)

In 2005, Mrs. Aiken started a small business providing walking tours of the historic district of her town. She earned \$2,800. She had a few expenses: Advertising \$60 Business phone (Long Distance) \$45 Supplies \$25 Printing Expense \$30 Business License \$25

The Aikens' 2004 federal tax refund of \$570 was credited toward their 2005 estimated tax payments. In addition, Mrs. Aiken made four estimated tax payments of \$150 each applied to the 2005 return. Mrs. Aiken asks that any overpayment be applied to her 2006 estimated tax.





Form 13614 (Rev. 11-2005)		INT	ERVIEW	AND I	NTAKE	SHEE	T				
all information.	The partner	be used by screener or site may request t be included on part	additional inf	ormation	. The service	e state	ment and re-	quest for			dete
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K		LL W-2, 1098, 1099 F e received by you and					of Account			na Trans	it.
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		hown on the tax retur		har for			of prior year				
		ddress and Tax Ident ident Care Credit	Incation Num	iber for	_	100000					
Your First Nam	ne .	DONNA	M.L.	c	Last Name			AIR	EN		- 13
Spouse's First	Name	JAMES	M.L	8	Spouse's	Last No	me, if differ	ent			
Address	2221 H	JOSON STREET	City	Yo	or City	5	tate Your	St. Z	ip Code	Tour	lip
Telephone Nur	mber: Daytim	e Tour	Burber		Evening				Cel		- 8
Your Date of B	irth (mm/dd/y	mm) 12 / 1	/ 1937		Spouse's	Date o	f Birth (mm)	dd/yyyy)	11	1 26 /	1939
Critical Data			.110-250-2		87			177772		DANN	
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Check if Legal	ly Blind:	Taxpayer Spouse			Check #1	Perman	ently Disabl	ed:	Taxpaye Spouse		
As of Decembe	er 31st were	you: K Single	Legally Ma	arried	Separat	ed [Divorced				
F married wen	w you living w	with your apouse at an	sytime during	the last	6 months of	the ve	ur2 □ Y/	o 😿	No []	NA	
		with your spouse at an							-	N/A	_
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During the tax year did you, your	spouse, o	or anyone	in your household:		
Receive any investment Income (For example: interest or dividends)?	K Yes	☐ No	Pay student loan interest?	☐ Yes	⊠ No
Receive a distribution from an IRA or retirement plan?	K Yes	□ No	Attend college or vocational school?	☐ Yes	IK No
Receive Social Security payments?	⊠ 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	₩ No
Have income that was not reported on a W-2 or 10997 (For example: gambling winnings, jury duty, alimony or self employment income)	K Yes	□ No	Can someone other than you use your child to claim the EITC?	es 🗌 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 proc	essing of yo	ur
tax return? ✓ Yes No Do you authorize the retention of yo Yes ✓ No	our electron	nic tax retu	m information for subsequent return pr	peration?	
			nd telephone number for the purpose of Yes 🔣 No	mailing of	
retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service	e if you do persons an	not authorize any of these retention op d will not be sold, given away, or used no longer needed and retained no long	for commerc	ial
Service Statement: You will not be dar retained will not be shared with any una purposes. This information will be prope the due date of the return.	nied service	e if you do persons an	not authorize any of these retention op d 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 prope the due date of the return. Signature Interview Notes: (Volunteer Use Only: Be sure to no	nied service uthorized p why dispose	e if you do sersons an ad of when	not authorize any of these retention op d will not be sold, given away, or used no longer needed and retained no long Date	for commerc er than 3 ye	sal ars from
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PAYER'S name, street address, city,		CTED (if checked) Payer's RTN (optional)	OMB No. 1545-0112		
Morris National 1 105 Dillard Stree Your City State 2	et		20 05	Inte	rest Income
PAYER'S Federal identification number XX – XXXXXXXX	RECIPIENT'S identification number XXX – XX – XXXX	1 Interest income not included \$ 1,602	in box 3	v i	Copy B For Recipient
Donna Aiken		2 Early withdrawal penalty \$	3 Interest on U.S. Sav Bonds and Treas. of \$		This is important tax information and is being furnished to the Internal Revenue
Street address (including apt. no.) 2221 Hudson Street	et	4 Federal income tax withheld \$	5 Investment expens \$	uers.	Service. If you are required to file a return, a negligence penalty or
City, state, and ZIP code YOUR CITY STATE ZIP		6 Foreign tax paid	7 Foreign country or possession	ather sevel or sever	
Account number (see instructions) XXX-1234567		s			the IRS determines that it has not been reported.

	ty, state, ZP code, and telephone no.	1a Total ordinary dividends \$ 450	OMB No. 1545-0110	Dividends and
Wilson & Company		1b Qualified dividends	2005	Distributions
220 N.W. 18th S		\$ 125	Form 1099-DIV	
our City, State ZIP		2a Total capital gain distr.	2b Uhrecap, Sec. 1250	gain Copy B
		\$	\$	For Recipient
PAYER'S Federal identification number	RECIPIENT'S identification number		100	1870 Was 1778 CD
XX-XXXXXX	XXX-XX-XXXX			
RECIPIENT'S name	The first term of the second s	2c Section 1202 gain	2d Collectibles (28%)	gain This is important
JAMES AIKEN		\$	\$	tax information
		3 Nondividend distributions \$	4 Federal income tax will S	furnished to the
Street address (including apt. no.) 2221 HUDSON STR			5 Investment expenses	Internal Revenue Service. If you are required to file a return, a
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. poss	zzos negligence
YOUR CITY, STAT	B ZIP	\$		penalty or other sanction may be
Account number (see instructions)		8 Cash liquidation distributions	Noncash liquidation distributions	imposed on you if this income is
		\$	\$	taxable and the IRS determines
				that it has not been reported.

Form 1099-DIV

(keep for your records)

Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, WASHINGTON CAPIT 1345 FREMONT STR	AL	1a Date of sale or exchange 07/16/2005	20 05	Proceeds From Broker and Barter Exchange
OUR CITY, STATE ZIP		1b CUSIP no.	Z@U3 Form 1099-B	Transactions
	D2-01-T-000-V2-1-S-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	2 Stocks, bonds, etc. \$ 11,312	Reported Green proceeds to PS Green proceeds loss	constituies and option premiums
PAYER'S Federal dentification number	RECIPIENT'S Identification number	3 Batering	4 Federal income tax withheld	
XX-XXXXXXX	XXX-XX-XXXX	\$	\$]
RECIPIENTS Name DONNA C. AIKEN, 1	BENEFICIARY	5 No. of shares exchanged	6 Classes of stock exchanged	For Recipient This is important tax information and is
Street address (including apt. no.) 2221 HUDSON STRE	ET	7 Description 854 SHARES SLIPPERY ROC	K ENERGY	being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or
City, state, and ZIP code YOUR CITY, STATE	City, state, and ZIP code YOUR CITY, STATE ZIP		9 Unresided profit or fores of open contracts—12/31/200 \$	other sanction may be imposed on you if this income is taxable and the IRS determines that
CORPORATION'S name, street address, city, state, and ZIP code Account number (see instructions)		10 Unrealized profit or Jossi on open contracts-12/91/2005	11 Aggregate profit or (loss) \$	it has not been reported.
		12 If the box is checked, the re- their tax return based on the		i

	□ core	RECTED (if check	ed)							
JONES & LINCOLN 277 W. ALLEN STR	PAYER'S name, street address, city, state, and ZIP code JONES & LINCOLN 277 W. ALLEN STREET YOUR CITY, STATE ZIP		S & LINCOLN W. ALLEN STREET \$ 23,792		92	2005 Form 1099-R		Distributions From nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2b Taxable amor	unt ed 🔽	Total distribution	п	Copy B				
PAYER'S Federal identification number	RECPIENT'S identification number	3 Capital gain (in box 2a)		4 Federal income withheld	tox	Report this income on your federal tax return. If this form shows				
XX-XXXXXXX	XXX-XX-XXXX	\$		\$2,397.00	00 federal incor					
DONNA AIKEN		5 Employee con or insurance p	remiums	6 Net unrealized appreciation in employer's securities \$		tax withheld in box 4, attach this copy to your return.				
Street address (including apt. 2221 HUDSON STRE	0.70	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	16	This information is being furnished to				
City, state, and ZIP code YOUR CITY, STATE							e of total 96	96 Total employee con \$ 25,288.0		the Internal Revenue Service.
	Account number (see instructions)		held 5.3	11 State/Payer's s XX - XXXXXX	tate no.	12 State distribution \$.23792				
		13 Local tax with \$	held	14 Name of locality	у	15 Local distribution SS				

Form 1099-R

Department of the Treasury - Internal Revenue Service

DANESTIN		RECTED (if check			62					
AYER'S name, street address, city, state, and ZIP code ASHINGTON CAPITAL 345 FREMONT STREET OUR CITY, STATE ZIP		\$ 6,79 2a Taxable amo	92 unt	2005 Form 1099-R		Distributions From nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
- 26		2b Taxable amo not determine		Total distribution		Copy B Report this				
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (in box 2a)	included	4 Federal income withheld	tax	income on your federal tax return. If this				
XX-XXXXXX	XXX-XX-XXXX	\$		\$697.00		form shows federal income				
JAMES B AIKEN		5 Employee con or insurance p		Net unrealized appreciation in employer's secu- \$	unttes	tax withheld in box 4, attach this copy to your return.				
Street address (including apt i 2221 HUDSON STRE		7 Distribution code(s)	SEP/ SIMPLE	8 Other \$	96	This information is being furnished to the Internal				
City, state, and ZIP code YOUR CITY, STATE							e of total %			Revenue Service.
Account number (see instructions)		10 State tax with \$ 1	held 4.5	11 State/Payer's st ST-XX-XXXX		12 State distribution \$ 6,792 \$				
		13 Local tax with \$	held	14 Name of locality		15 Local distribution \$				
		\$				S				

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2005: PART OF	YOUR SOCIAL SECURITY B REVERSE FOR MORE INFO	ENEFITS S RMATION.	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name JAMES B. AIKEN		Вож 2. Ве	neficiary's Social Security Number XXX-XX-XXXX
Box 3. Benefits Paid in 2005 2,654.00	Box 4. Benefits Repaid to SSA	0.00	Box 5. Net Benefits for 2004 (Box 3 minus Box 4) 2,654.00
DESCRIPTION OF A	MOUNT IN BOX 3	NONE	DESCRIPTION OF AMOUNT IN BOX 4
Benefits paid b deposit in \$2,6			
Medicare premiu \$ 31	ms deducted 3.00		
Total \$2,9	67.00	D C 1/-	huntara Fada and basa and Tay William aldinar
		BOX 6. VO	oluntary Federal Income Tax Withholding
		Box 7. Ad	Idress
			HUDSON STREET CITY, STATE ZIP
		Box 8. Cla	aim Number (Use this number if you need to contact SSA.)

Form SSA-1929-SM (#2006) S OF DO NOT PETURN THIS FORM TO SSA OR IFS TO Change

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. · SEE THE REVERSE FOR MORE INFORMATION. Box 1. Name Box 2. Beneficiary's Social Security Number DONNA C. AIKEN XXX-XX-XXXX Box 5. Net Benefits for 2004 (Box 3 minus Box 4) Box 3. Benefits Paid in 2005 Box 4. Benefits Repaid to SSA in 2005 6,654.00 6,654.00 0.00 DESCRIPTION OF AMOUNT IN BOX 3 DESCRIPTION OF AMOUNT IN BOX 4 NONE Benefits paid by direct deposit in \$6,654.00 Medicare premiums deducted \$ 938.00 Total \$7,592.00 Box 6. Voluntary Federal Income Tax Withholding 0.00 Box 7. Address 2221 HUDSON STREET YOUR CITY, STATE ZIP Box 8. Claim Number (Use this number if you need to contact SSA.)

DO NOT RETURN THIS FORM TO SEA OR IFS

- 41. What is the most advantageous Filing Status for Donna Aiken?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow

42. What is the amount of Mrs. Aiken's taxable pension, if any? a. \$22,528 b. \$23,288 c. \$21,548 d. \$22,625 e. \$24,316
43. What is the capital gain, if any, on the Aiken return? a. \$3,433 b. \$1,256 c. \$1,056 d. \$1,437 e. \$2,856
44. What is the total amount of income on the Aiken return? a. \$39,331 b. \$38,256 c. \$40,056 d. \$35,056 e. \$39,516
45. What is the Adjusted Gross Income? a. \$40,056 b. \$39,331 c. \$35,056 d. \$41,256 e. \$38,356
46. What is the correct standard or itemized deduction on the return? a. \$ 5,948 b. \$ 8,548 c. \$10,000 d. \$12,000 e. \$15,316
47. What is the taxable income on the Aiken return? a. \$20,356 b. \$21,856 c. \$18,056 d. \$20,931 e. \$21,256
48. What is the total tax on the Aiken return? a. \$2,624 b. \$2,254 c. \$1,800 d. \$2,260 e. \$2,601

- 49. What are the total payments on the Aiken return?
- a. \$3,094
- b. \$ 560
- c. \$4,600
- d. \$4,264
- e. \$3,660
- 50. What is the Aiken refund or balance due?
- a. Refund of \$470
- b. Refund of \$1640
- c. Balance due of \$180
- d. Balance due of \$117
- e. Refund of \$1,663

4. VITA - Military Problem

Major David West and his wife come in to the Tax Center to file their 2005 tax return. The Wests usually file jointly. They have one child, a daughter, Jennifer. Major West hands you their Intake Sheet and information documents. The Wests will designate \$3 to the Presidential Election Campaign Fund.

After reviewing the information, you ask Mrs. West what she does with the school system. She states she teaches 5th grade. The Wests list their home of record as Texas and do not need a state return prepared. Major West tells you they have itemized in the past but are not sure if they have enough this year. He gives you a list of expenses, which he believes are deductible on their return.

Health club dues (doctor's advice) \$ 360
National Education Assn dues \$180
Mortgage Interest (current residence) \$5,132
Real Estate Taxes (current residence) \$856
Cash contribution to their church \$2450
Unreimbursed orthodontist bills (for Amy) \$3,800
School supplies for Suzanne's teaching \$512

Mrs. West attended the State College in town and paid \$300 to take a class titled "Advanced Science Teaching Techniques for the Elementary School Environment." She asks if the tuition is deductible.

The West's have a rental house. They converted their residence at their last post of duty. The address is: 2300 Madison Street, Your City, State Zip. They use a real estate agency to manage the property. The following expenses relate to the rental property:

Rent collected in 2005 - \$8,220

Realty company fees - \$820

Yard Maintenance & Repairs \$1465 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.

Lastly, Major West tells you due to the rental income they were advised by the Tax Center last year to increase withholding or make estimated payments. They decided to make estimated payments of \$500 each quarter in 2005. They made their last payment in January, 2006 for a total of \$2,000 applied to 2005.

(Flav. 11-2005)		INT	ERVIEW	AND I	NTAKE	SHEE	T				
all information	. The partner	be used by screener or site may request be included on part	additional inf	ormation	. The service	e state	ment and re-	quest for			dete
need: K	other income Tax identifica any others sh Provider's ad	I.D. I. W-2, 1098, 1099 I received by you an tion Number (TIN) f lown on the tax retu dress and Tax Ident fent Gare Credit	d your spous or you, your o m	e spouse a	t af	Proof Numb depor	8332 or cop dial parent of of Account i er of the fin it into a say of prior year	laiming d Number a ancial ins ings or ch	hild and Routi titution for secking a	ng Trans r direct ccount	
Your First Non	THE STATE	DAVID	M.L.	A.	Last Name			WES	ST		- 13
Spouse's First	Name	SUZAINE	M.I.	8.	Spouse's	Last No	me, if differ	ent			
Address	123 168	IN STREET	City	Yo	or City	5	tate Your	St. Z	ip Code	Your	lip
Telephone Nu	mber: Daytime	Tour	Burber		Evening				Cel	1	
Your Date of F	Sirth (mm/dd/y)	m) 03 / 16	/ 1971			Date o	f Birth (mm)	dd/yyyy)	06	1.04/	1974
Critical Data			11 2000		-63			172772		And Atl	No.
Check if U.S.	Citizen or resid	lent alien all year:	X Taxpaye X Spouse	Ė	Check #	lived in	U.S. for mo	re than 6	months:	man .	payer ouse
Check if Legal	200	Taxpayer Spouse			Check #1	Perman	ently Disabl	ed:	Taxpaye Spoure		
As of Decemb	or Statumen o	on Distincts 5	DF 1	10.4	-		# 12 U.S. C.				
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Is your spouse Can your pare Did you provid Has the Earne List everyone For example: mother or fath	ne you living wit a decessed? Intix or someon is more than he and income Crec who lived in you son, daughter, er. Do not incl	th your spouse at ar Yes No e else claim you or all the cost of keepir at been disallowed: Four home and anyon stepchild, foster ch lude yourself or you	your spouse ng up a home by IRS? amily and is ild, brother, s ur spouse. Relationship	the last yes, date as a dep of for the . Yes Depend de your hister, ste Morets in horse, "see Special Rules"	6 months of spouse die endernt on til year? (C) No lent Informations that yo phrother, ob	the year d (mm) heir tax Yea nation su or yo epointed	ser? X Yo dd/yyyy) setum? No ur spouse s , or a desce h child a full- time dualant permanently and totally	yes upported indant of Did chief provide execution Soli, of Their own	during the any of the Dict you provide store than 15th of See	si tax ye em, also Det the sense Green Income or \$2,000	In persons qualifying child of another
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During the tax year did you, your	spouse,	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	K No	Attend college or vocational school?		X Yes	□ No
Receive Social Security payments?	☐ Yes	K No	Own a home?		Yes 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 10997 (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 No	□ N/A
Make contributions to an IRA or a retirement plan?	K Yes	☐ No				
Authorization						
Do you authorize the retention of Front Communication (Communication Communication Communicatio	orm 13614	, Interview	and Intake Sheet, to help with the	process	ing of you	ut
Do you authorize the retention of your property of the your property of th	our electro	nic tax retu	rn information for subsequent retu	um prepe	ration?	
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Note: Answer all three questions, each						
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SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for David A. West

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Suzanne R. West

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Jennifer S. West

a Control number		OMB No. 15	45-0008	Safe, a FAST!	Use Carate,	llo		RS website s.govletile.
b Employer identification number XX – XXXXXXX	(EIN)			1 Wa	ges, tips, other compensatio 56,309. (Federal Incom	ne tax withheld 4,854.00
e Employer's name, address, and	ZIP code			3 80	cial security wages 59,309.		Social securit	y tax withhold 1891.56
DFAS P.O. BOX 8899 INDIANAPOLIS, IN	N 46249-2	410			59,309.0	00	Medicare tax Allocated tips	442.38
d Employee's social security num	ber XXX-XX-	XXXX			vance EIC payment		Dependent of	
e Employee's first name and initia DAVID A. WEST	Last name				equalified plans	0.0	ža See instructio D 300	ons for box 12 0 . 0 0
123 MAIN STREET YOUR CITY, STATE	E ZIP			13 Statut imper 14 Ott		1000	žto Žto	
f Employee's address and ZIP or	da					1000	///////	
15 State Employer's state ID nun	nber 16 58	ate wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 L	ocal income tax	20 Locality name
Form W-2 Wage and Statemen			200	15	Departmen	of the	Treasury—Intern	nal Revenue Service

Form W-2 Statement

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. 18	E 4.0	e, accurate, ST: Use	11 3	Visit the IRS at www.hs.g	
b Employer identification number (EIN)		1	Wages, tips, other compensat 34,410.		Federal income t	tax withhold .854.00
e Employer's name, address, and ZIP code Stanford County Scho		3	Social security wages 36,610		Social security to 2	, 269.82
P.O. BOX 1204 Your City, State ZIE		5	Medicare wages and tips 36,610.	1 "	Medicare tax wit	530.85
loui city, state zir			Social security tips	8	Allocated tips	
d Employee's social security number XXX	XXXX-XXX	9	Advance BC payment	10	Dependent care	benefits
Employee's first name and initial	ast name	L	Nonqualified plans	i D		
Suzanne R. West 123 Main Street			Natural Third of References Third of SKK (IV)	10		
Your City, State Zip		14	Other	12c		
				12d		
f Employee's address and ZIP code 15 State Employee's state ID number	40 State consent fine of	#W Otesta income to	10 1 1 1	100		2011
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips. et	. 19 Lo	cal income tax	20 Locality name
Form W-2 Wage and Tax Statement		2005	Departme	nt of the Ti	reasury—internal i	Revenue Service
Copy B-To Be Filed With Employee's This information is being furnished to the						

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
105 Dillard Stree	stional Credit Union 5 Dillard Street our City State ZIP		2005 Form 1099-INT	Interest Incom	
PAYER'S Federal identification number XX – XXXXXXX	RECIPIENT'S identification number XXX - XX - XXXX	1 Interest income not included \$ 1,602	in box 3		Copy B For Recipient
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Sax Bonds and Trees. o	ings blioptions	This is important tax
David West			e adus ard Trees. U	Ungeloons :	information and is being furnished to the Internal Revenue
Street address (including apt. no.) 123 Main Street		4 Federal income tax withheld \$	5 Investment expens \$	WS	Service, If you are required to file a return, a negligence penalty or
City, state, and ZIP code YOUR CITY STATE ZIP Account number (see instructions) XXX-1234567		6 Foreign tax paid	7 Foreign country or U.S. possession		other sanction may be imposed on you if this income is taxable and
		s			the IRS determines that it has not been reported

Annual Statement – 2005 Jennifer West

Quality Child Care 5540 Wilson Drive Your City, State ZIP **EIN XX-XXXXXXX**

Total Amount Received \$2,800

After School Care January – June & September - December

- 41. What is the most advantageous Filing Status for the Wests?
- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow
- 42. What is the amount on the Wests' Schedule E, line 26?
- a. \$4,200
- b. \$1,051
- c. \$ 0
- d. -\$1,524
- e. -\$ 724
- 43. What is the total amount of income on the Wests' return?
- a. \$93,372
- b. \$91,256
- c. \$90,056
- d. \$95,056
- e. \$92,822
- 44. What is the Wests' Adjusted Gross Income?
- a. \$90,056
- b. \$92,822
- c. \$95,056
- d. \$91,256
- e. \$93,122
- 45. What is the Wests' standard or itemized deduction?
- a. \$5,724
- b. \$7,300
- c. \$10,000
- d. \$8,435
- e. \$12,390

- 46. What is the Wests' taxable income?
- a. \$70,356
- b. \$71,856
- c. \$65,056
- d. \$73,222
- e. \$69,256
- 47. What is the amount of Wests' Child & Dependent Care Credit?
- a. \$0
- b. \$560
- c. \$400
- d. \$2,800
- e. None of the above
- 48. What is the total tax on the Wests' return?
- a. \$10,151
- b. \$10,000
- c. \$ 9,800
- d. \$10,076
- e. \$11,660
- 49. What are the total payments on the Wests' return?
- a. \$10,000
- b. \$7,708
- c. \$8,800
- d. \$9,708
- e. \$9,660
- 50. What is the Wests' refund or balance due?
- a. Refund of \$128
- b. Refund of \$1069
- c. Balance due of \$368
- d. Balance due of \$2,368
- e. Refund of \$2,456

5. VITA – VECTA – International Problem

Mark and Francine Fremont have lived in Germany since November, 2004. They come in to the VITA site for help in preparing their 2005 tax return. Mark is employed as a civilian contractor by the U.S. Air Force. In 2005, Francine worked at a local bakery (Guten Tag's, 520728 Grier Lane, Frankfurt, Germany) in Germany and earned the equivalent of \$10,500.

Mark and Francine 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 Fremonts had a baby, Elizabeth. They filed all the appropriate paperwork with the U.S. Embassy in Berlin and have Elizabeth's passport and Social Security Card available for review. In preparation for the baby, Francine's mother 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. Mrs. Stein has lived with the Fremonts all year. They wonder if she can be claimed on their return as she is Francine's Mother and they paid for virtually all of her support.



XXX-XX-XXXX

This number has been established for Mark C. Fremont



XXX-XX-XXXX

This number has been established for Francine M. Fremont

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for Elizabeth M. Fremont

	2005)		INT	ERVIEW	AND I	NTAKE	SHEE	T				
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Spouse's	First Nam	• F	RANCINE	M.L	C.	Spouse's	Last No	me, if differ	ent			
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Telephon	e Number	Daytime	Tour	Hunber		Evening	12.1		776	Cel	1	
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Did you p	ravide mo	re than half the	e cost of keepir en disallowed t	ng up a home by IRS?	e for the :	year? 🔣 🕅 No	Yes	□ No] Yes	X No		
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Receive a distribution from an IRA or retirement plan?	☐ Yes	⊠ No	Attend college or vocational school?		Yes	K 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	MC No
Have income that was not reported on a W-2 or 10997 (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 No	□ N/A
Make contributions to an IRA or a retirement plan?	Yes Yes	K No				
Authorization						
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b Employer identification number (XX – XXXXXXX	EIN)			1 Wa	ges, tips, other compensation 56,309.0		Federal Inco		ithhold 54.00
c Employer's name, address, and	ZIP code			3 50	cial security wages	4	Social secur	ty tax wi	thhold
AAFEBS P.O. BOX 12000				5 Mo	59,309.0 edicare wages and tips	6	Medicare tax		77.16
WASHINGTON DC ZI	P			7 80	59,309.0 cial security tips	_	Allocated tip		59.98
d Employee's social security number	XXX-XX-	XXXX		9 Ad	vance EIC payment	10	Dependent o	are bene	ofits
e Employee's first name and initia	Last name			11 No	equalified plans		a See Instructi	ons for b	
MARK C. FREMONT 49084 BRANDT STE	BOOF			13 Sintery Returnent Tries party sits pay			b		
FRANKFURT, GERM				14 Ot	her	12	10		
						12	id		
f Employee's address and ZIP co	do					200			
15 State Employer's state ID num	to 16 :	State wages, tips, etc.	17 State Incom	no tax	18 Local wages, tips. etc.	19 U	ocal income tax	20	Locality name
						Ť			
Wage and Statemen	i Tax it		200	15	Department	of the	Treasury—Inter	nal Reve	nue Service
Copy B—To Be Filed With Emp This information is being furnish									

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

- a. Single
- b. Married Filing Joint
- c. Married Filing Separately
- d. Head of Household
- e. Qualifying Widow
- 42. Can the Fremonts claim Mrs. Stein?
- a. Yes
- b. No
- 43. What is the total amount of income on the Fremonts' return?
- a. \$71,309
- b. \$56,309
- c. \$50,056
- d. \$55,056
- e. \$62,822

44. What is the Fremonts' Adjusted Gross Income? a. \$56,309 b. \$62,822 c. \$71,309 d. \$61,256 e. \$53,122
45. What is the Fremonts' standard or itemized deduction? a. \$5,000 b. \$7,300 c. \$10,000 d. \$8,435 e. \$12,390
46. What is the Fremonts' taxable income? a. \$36,709 b. \$48,709 c. \$35,056 d. \$43,222 e. \$39,709
47. What is the amount of the Fremonts Foreign Earned Income Exclusion, if any? a. \$0 b. \$10,000 c. \$10,500 d. \$71,309 e. \$56,309
48. What is the total tax on the Fremonts' return? a. \$3,151 b. \$3,779 c. \$3,800 d. \$4,076 e. \$6,660
49. What are the total payments on the Fremonts' return? a. \$4,000 b. \$3,708 c. \$4,854 d. \$3,708 e. \$4,660
50. What is the Fremonts' refund or balance due? a. Refund of \$1,075 b. Refund of \$1,019 c. Balance due of \$1,075 d. Balance due of \$368 e. Refund of \$75

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 Ret	The second secon		or wise or stigly in this ignals.
abel	For the year Jan. 1-Dec. 31, 3005, or other tax year beginn Your first mone and initial	ing 2005, and Last name	Prg . 20	OUB No. 1545-0074 Your social accurity muniter
See L abuctions A		7575366		4 4
n page 16.) E	If a joint return, spouse's first name and initial	Last name		Spouse's social security number
abel.	Home address (number and street). If you have a l	7.0. box, see page 16.	Apt. no.	You must order
lease print R	Ots, town or post office, state, and ZIP code. If yo	ne him a se financian indifferent	nes page 16	your BBN(t) above.
r type.	Carl and the court of the carl and the carl			Checking a box below will not change your tax or retund.
Section Compaign	Check here if you, or your spouse if filing in	ordir, want \$3 to go to	This fund (see page 15):	You Spouse
Illian Ctatus	1 Dingle	" D 40		qualifying person). (See page 17.) If
iling Status	2 Married filing paintly leven if only one h			child but not your dependent, enter
theck only ne box	3 Married filing separately. Enter appuse and full pame here. >	x SSN above	Old shall a name here.	th dependent child (see page 17)
rie Dox.	Se Yourself. If someone can claim you	and described to the) Boses checked
Exemptions	b Spore	as a dependent, od no		on the and the
	er Dependents:	(2) Dependance		allies on 6c who:
- 1	difference and at new	notal security minuter	relationship to divid for a	THE PERSON NAME AND POST OF
-			100	you due to divorce
more than four.		1 1		or separation (see page 10)
apendents, see age 16.	Y			Dependents on the not animal above
	1 March 2011 Annual Control of the C	1 1		Add numbers on
	d. Total number of exemptions planted			Sines above P
Substituti.	7 Waget solaries, tips, etc. Attach Forms	W-2		7
ncome	Eq. Taxable interest. Affects Cohedule B if n	equired		Ra .
ttach Formisi	b Tax-exempt I terest Do not include on	line tis		
V-2 here. Also	Re Ordinary dividends, Attach Schedule B it	required		9a
ftach Forms V-2G and	b Quarted dividends (see page 20)			Name of the last
099-R if tax	10 Taxable refunds credits, or offcets of st	ate and local income ta	xes (see page 20)	10
res withheld.	11 Almonyteceived			11
	12 Submess Income or (cos). Altach Sched			12
4	13 Giptul gain or (cost). Attach Schedule D	If required. If not requi	red, check here 🕨 🔲	13
you did not et a W-2.	14. Other gains or (osses). Attach Form 479	7		14
se page 19.	15a PA distributions , 15a		ble amount (see page 22)	150
	18a Pensions and annuities 16a		bie amount (see page 22)	16b
inclose, but do of attach, any	17 Rental real estate, royalties, partnerships.		etc. Attach Schedule E	17
gyment. Also.	18 Farm income or (cas). Attach Schedule			16
lease use	19 Unemployment compensation	1 1 1 2 2 2		200
orm 1040-Y.	20s Social security benefits , 20s 21 Other income. List type and amount (see		ble smount (see page 24)	21
	22 Add the amounts in the far right column to		is your total income >	
	23 Educator expenses (see page 26)	23		
Adjusted	24 Certain business expenses of reservists, perf			
iross	fee-basis government officials. Attach Form	The second secon	19	
ncome	25. Health savings account deduction. Attack	h Farm 6889 25		
	26 Moving expenses. Attach Form 3903	26		
	27 One-half of self-employment tax. Attach 5	Schedule SE 27		
	28 Self-employed SEP, SIMPLE, and qualit	ed plans 28		
	29 Self-employed health insurance deduction	on (see page XX) 29		
	30 Penalty on early withdrawsi of savings .			-
	31s Alivony paid is Reopent's 55N ➤			
	32 IFA deduction (see page XX)	44		
	33 Student loan Interest deduction (see pag			
	34 Tuition and fees deduction (see page XX			
		Wart From Stock 35		No.
	35 Domestic production activities deduction. A 36 Add lines 23 through 31s and 32 through			36

Use Only	Firm's name (or yours if self-enginyed), address, and 2P code	101	Phone no.	1	
Paid Preparer's	sigrature		Check F self-employed		
Paid	Preparer's	Date	Check F	Properer's 86N o	× PTP4
See page 17. Keep a copy for your	Spoule's signature. If a joint return, both must sign. Date	Spoute's occupat	ion	()	
Here	Your signature Date	Your ecoupation		Daytime phone n	unter
Sign	Under penalties of perjury, I declare that I have examined this return belief, they are true, correct, and complete. Declaration of preparer				
Designee	Designer's Phone no. 1	- ()	Personal identific number PPN	>	
Third Party	Do you want to allow another person to discuss this reti	um with the IRS (see pag			overig. [] F
You Owe	76 Estimated tax penalty (see page 55)	76			
Amount	76 Amount you owe. Subtract line 71 from line 63. Fo		nee page 55 🕨	75	
73c, and 73d.	d Account number 74 Amount of line 72 you want applied to your 2006 estimat	edtax > 74		W100-00	
See page 54 and fill in 73b.	b Routing number	► c Type ☐ Checks	g Savings		
Direct deposit?	73e Amount of line 72 you want refunded to you	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN C	The second second	73a	
Refund	72 If line 71 is more than line 63, subtract line 63 from 1	arce to be a lone for third said recent	t you overpaid	72	
	71 Add lines 64, 65, 66s, and 67 through 70. These of			71	
	99 Amount poid with request for extension to file (see 10 Payments from: a Fem 2436 b Fon 4136 c	bada out		2 3	
	 Additional child tax credit. Attach Form 6812 Amount gold with request for extension to file (see 	Control of the second			
Schedule EIC.	67 Excess social security and Ser 1 PRTA tax withheld (se	1000			
qualifying child, attach	b Nortanable combut pay election ➤ 99b				
If you have a	Oda Eastwell income credit (EIC) , , , ,				
Payments	65 2006 enterpaid tax payments and amount applied from ;	1000			
Daymente	64 Federal income tox withheld from Forms W-2 and	ngo 64		1000	
	62 Household amployment taxes. Attach Schedule H 63 Add lines 57 taxough 62 This is your total tax			62	
	61 Advance earned income credit payments from For	n(a) W-2		61	_
Taxes	90 Additional tax on SAs, of er qualified retrement p			60	
Other	59 Social security and Medigere tax on to income not repr		orm 4137	59	
	58 Self-surproyment tax. Attach Schedule SE			58	
	56 Add lines 47 strough 55. These are your total cred 57 digitant line 56 from line 46. If time 56 aumore than			55	_
	b Fem Will & Specify			60	
\$7,300	65 Other credits. Creck applicable boxies: a Pr	9m 3000		1	
Head of household.	64 Credits from: a Form 8298 b Form 88				
\$10,000	53 Adoption credit. Attach Form 8839				
Qualifying andowlers.	51 Reference swings contributions credit. Attach Form 62 Chief tax credit (see page 37). Attach Form 8901 if	45.00			
Married fling jointly or	50 Education greate: Attach Form \$Ed3	E			
85,000	49 Credit for the elderly or the dissibled, Affect Sched	100 mm 1 mg/s			
Married fling separately.	48 Gredit for child and dependent care expenses. Attach	100000000000000000000000000000000000000			
Bingle or	47 Foreign tax credit: Attach Form 1116 if required	47		8	
All others:	46 Add lines 44 and 46:		1.00	46	
dependent, see page 51.	44 Tax (see page 33). Check if any tax is tom: a Form 45 Alternative minimum tax (see page 35). Attach Fo		11/10	44	
who can be claimed as a	43 Taxable Income, Subtract line 40 from line 41. If It	The second secon	100 200	43	
box on line 39a or 39b or	line 5d. If line 38 is over \$109,475; see the workship	The same of the sa		42	
 People who checked any 	42 # line 38 is \$109,475 or less, multiply \$3,200 by the	total number of example	ans daimed an		
for-	41 Subtract line 40 from line 38	and a deduction (see)	ex marging	41	
Standard Deduction	b if your source increase on a seconds return or you were a call- 40 Remixed deductions from Schedule AJ or your of			40	
	if:				
Credits	99e Check You were born before January 2, 194			100	
Tax and	38 Amount from line 37 (adjusted gross income)	na raparate ana a	ne mente de la composition della composition del	38	

U.S. Individual Income Tax Retur				their inthis goals.
The second state of the second		. 20		005 No. 1545-0074 social acounty number
			1	
If a joint return, spouse's first name and initial Las	et name		Spour	e's accel security rumber
Home address (number and street). If you have a P.C), box, see page 16.	Apt. no.		our BSN(s) above.
City, town or post office, state, and ZIP code. If you	have a foreign address, se	e page 16.		ng s box below will not your tax or refund.
► Check here if you, or your spouse if filing join	nir, want \$3 to go to th	is fund (see page 10):	2	You Spouse
3 ☐ Married fling separately. Enter appuse's and full pame here. ►	SSN above	Se god hing person is a this shall a raine here. > Quality ing widowles, wi	child bu	t not your dependent, ente
and the second s	s is dependent, do not,	check box 6s		on the and th
c Departments:	(2) Department			No. of children on 6c wha:
Olifest name Last name	noted towardy minuter			Ited with you did not live with
	HI E		I	you due to divorce or separation
	4 1			(see page 18)
70	1 1			Dependents on 6c not entered above
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The state of the s	+ + + + + + +		1:	Sees above >
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b Quartied dividends tree page 20)	9b		1	
10 Taxable refunds gredits, or offsets of state	and local income taxe	s (see page 20)	10	
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1221 1322 W. C.		s your total income >	22	
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	104			
35 Domestic production activities deduction. Att			No.	
	For the year Jan. 1-Dec. 21, 2006, or other its year beginning. Your first name and initial. If a joint return, apouse's first name and initial. Lat. Home address (number and street, if you have a P.C. City, town or post office, state, and ZiP code. If you have a P.C. City, town or post office, state, and ZiP code. If you have a Married fling yearstely. Einter apoute's and full name here. > City Married fling yearstely. Einter apoute's and full name here. > City Total number of exemptions of the you at by posts. City Dependencia: (i) First new Lad same Taxable interest. Affinos Cotedule B if neg by Tax-exempt interest. Affinos Cotedule B if neg by Tax-exempt interest. Affinos Schedule B if neg by Tax-exempt interest affinos and analysis and the series of state B Schedule B if neg by Tax-exempt interest see page 20) Taxable rofunda oredits, or officets of state I Afmony seefined B. Affach Schedule B if neg by Tax-exempt interest and analysis and analysis in the formation interest see page 20 in the part interest and analysis analysis and analysis analysis and analysis ana	For the year ann 1-Dec 31, 2005, another has year beginning. Your first more and initial If a yeart return, spouse is first name and without that name. Home address (number and street, if you have a F.O. box, ase page 16. City, travel or post office, state, and ZIP code. If you have a foreign address, as it is a state of the control of the contr	For the year dan 1-Dec 11, 2005, or other tax year beginning Your first more and initial If a joint return, spouse's first rease and evided He joint return, spouse's first rease and evided Last name Home address (number and street, if you have a P.O. box, see page 16. Oth, town or post office, state, and ZIP code. If you have a foreign address, see page 16. Other here if you, or your apouts if filing jointly, want 53 dd go to this fund, see tages 16. I Single Married filing separately, Enter apouts if still above and till care here. Single Married filing separately, Enter apouts if SSN above and filing separately. Enter apouts if so dependent in the sease of the	For the year ian 1–Dec. 11, 2005, or other tax learning many Year for that name and wished If a joint return, aposser's first name and wished Horse address (number and street. If you have a F.O. box, see page 16. City, trains or post office, state, and ZP code. If you have a floring address, see page 16. City, train or post office, state, and ZP code. If you have a floring address, see page 16. Check here if you, or your aposites if filing jointly, want CS.45 g.o. to this fund gere tage 10. I Single Married filing separately. Enter aposites 2 SSN above and 16 jointly properties and 16 jointly or on the filing perparately. Enter aposites 2 SSN above and 16 jointly gently g

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Paid Preparer's	signature outliness of self-engloyed	-
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See page 17. Keep a copy for your	Spouler's eignature. If a joint return, beth must eign. Date Spouler's occupation	()
Joint return?	Your eigrature Date Your ecoupation	Daytime phone number
Sign Here	Under penalities of perjury, I declare that I have examined this return and accompanying schedules and statements, and belief, they are true, correct, and complete. Declaration of preparer rather than largetyre is based on all information of which	o the beat of my knowledge lich preparer has any knowled
0.000	rome > no. > () number PRQ	•
Third Party Designee	Designers Personal identitio	
You Owe	78 Estimated tax penalty (see page 55):	Complete the following.
Amount	76 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55 ► 76 Estimated tax penalty (see page 55)	75
rate and rate.	74 Amount of line 72 you want applied to your 2006 estimated tax ➤ 74	entropia.
and fill in 73b. 73c. and 73d.	d Account number	
Direct deposit? See page 54	B Routing number	
Refund	72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid 73a Amount of line 72 you want refunded to you.	73a
	71 Add lines 64, 65, 65s, and 67 through 70. These are your total payments , , , . >	71 72
	70 Payments from: a Fam 2438 b Forn 4188 e Forn 8885 , 70	74
	99 Amount paid with request for extension to file (see page 54) 69	
	65 Additional child tax credit. Attach Form 6612	
chlid, attach Schedule BIC.	b Nortenable combat pay election ➤ 960 67 Excess social security and Ser 1 FATA tax withheld (see page 54) 67	
If you have a qualifying	00s Estreet informe credit (EIC)	
	65 2005 entrypted tax payments and amount applied from 2004 return 65	
Payments	64 Federal income for withheld from Forms W-2 and 1099 64	
	63 Add lines 57 through 62 This is your total tax	63
	02 Household employment toxes. Attach Schedule H	62
	61 Advance earned income credit payments from Form(s) W-2	61
Taxes	59 Social security and Medicers by on the income not reported to employer. Attach Form 4137	60
Other	68 Self amployment tax. Attach Schedule SE	58
	57 Subtract line 56 from line 46. If line 50 a more than line 46, enter -0- , , , ,	57
	56 Add lines 47 strough 55. These are your total credits	56
STATES .	b Form WED1 & Specify	-
household, \$7,300	55 Other credits, Check applicable box(es): a Form 3000	B
Head of	64 Credits from: a Farm (1996 b Form 8859	
\$10,000	S3 Adoption credit. Attach Form 8839	
Qualifying midowlers.	52 Child tax credit (see page 37). Attach Form 8901 if required 52	
Married fling jointly or	50 Education greats: Attach Form \$863	10
85,000	49 Credit for the elderly or the descried, Affact Behedule R	9
Married fling separately.	48 Credit for child and dependent care explanars. Attach Form 2441 45	
Bingle or	47 Foreign tax credit Attach Form 1116 if required	8
• At others:	46 Add lines 44 and 46:	46
dependent, see page 51.	45 Alternative minimum tax (see page 25), Attach Form (25)	45
who can be claimed as a	43 Taxable Income. Subtract line 40 from line 41. If line 47 is more littan line 41, enter -0- 44 Tax less page 33. Check if are to us from a Form(s) 66.14 b Form 49.72	44
box on line 30e or 35b or	line 6d. If line 38 is over \$100,475 (see the worksheet on page 33	43
checked any	42 If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on	and the second
People who	41 Subtract line 40 from line 38	41
Deduction for-	40 Remized deductions from Schedule Aj or your standard deduction (see left margin)	40
Standard	b. If your oppose instruction on a recording return or you were a distriction after, one page 31 and sheek here ➤ 360 □	1 n
Credits	99a Check ☐ You were born before January 2, 1941, ☐ Blind Total boxes If: ☐ Spouse was born before January 2, 1941, ☐ Blind checked ➤ 95e	
Tax and	38 Anount from line 37 (adjusted gross income)	38

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 ALE (For Name)() shown on I	im 1040 2006 Form 1040, Do not enter name and excital security number if shown on other side.		1545-0074 security n	Page 2 umber
	Schedule B-Interest and Ordinary Dividends		Attachment Sequence?	4s 08
Part I Interest (See page B-1 and the instructions for Form 1040, line 8a.)	List name of payer if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 8-1 and let this interest first. Also, show that buyer's social security number and address ▶	2	Amount	
Note, if you received a Form 1099-BVT, Form 1099-DVD, or substitute statement from a brokerage form as the firm's name as the payer and enter the total interest shown on that form.	2 Add the arrounts on line 1	2 3		
Part II Ordinary Dividends (See page 8-2 and the instructions for Form 1040, the 9a.)	Note. If line 4 is over \$1,600 you must complete Part II. 5 List name of payer >		Amount	
Note, if you received a Form 1039-DTV or substitute statement from a brokerage firm, liot 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 divider a foreign account; or (c) received a distribution from, or were a granter of, or a transferor to, if a far y 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 fins See page 8-2 for exceptions and filing requirements for Form TO F 90-22.1. b if "Yes," enter the name of the foreign country ▶ 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 8-2	n foreign over a fi ancial ac	rancial count?	No

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must tile Form 1085 or 1085-8.

2005

Attachment Sequence No. 09A Attach to Form 1040 or 1041. ► See instructions on back. Name of proprietor Social as Part I General Information Had business expenses of \$5,000 or Had no employees during the year. Are not required to the Form 4562.
 Depreciation and Amortization, for You May Use . Use the gash method of secounting. Schedule C-EZ this business. See the instructions . Did not have an inventory at any Instead of fatifichedule C, line 13, on page Schedule C time during the year. C-4 to find out if you must file. And You . Dig not have a net loss from your Only If You: Do not deduct expenses for business use of your home. Do not have prior year unallowed passive activity losses from this Had only one business so within a sole proprietor or attitudary business amployee. A Principal business or profession, inducing product or service B Enter code from pages C-7, A, & 9 ► 1 3 3 3 3 3 C Business name. If no separate business name, leave blank D Employer ID number (EIN), if any 3 3 3 3 3 3 3 3 E. Business address (including state or room no.): Address pot required if some as on Form 1040, page 1. City, town or post office, state, and ZIP code Part II Figure Your Net Profit Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory emplayee" box on that form was checked, see **Statutory Employees** in the instructions for Bichedule C, line 1, on page C-3 and check here 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C. Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on. Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this. amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. 5 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for. n Business b Commuting (see instructions) c Other ☐ Yes b If "Yes," is the evidence written? For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 14374D Schedule C-EZ (Form 1040) 2005 Schedule C-62 From 1040) 2005

Instructions

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

Line A

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

Line B

Enter the six-digit code that identifies your principal business or professional activity. See pages C-7 through C-9 of the instructions for Schedule C for the list of codes.

Line D

You need an employer 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.

Line E

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

Line 1

Enter gross receipts from your trade or business, trictude 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 which 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 recor	ds)	
a	Deductible business meals and entertainment (see page C-5)		
b	Emmanum mananim militam mananim militam militam mananim militam milita	b	
c		e	
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g	//	g	
h	Total. Add lines a through g. Enter here and on line 2	h	

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Schedule C-EZ (Form 1040) 2005

SCHEDULE D (Form 1040)

Capital Gains and Losses

Affach to Form 1040. ► See Instructions for Schedule D (Form

2005
Attachment
Sequence No. 12

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16	Combi	ine lines 7 and 15 and er	nter the result. If line 10 is a loss, skip lines 17 through 20, and	
	go to	ine 21. If a gain, enter th	e gain on Form 1040, line 13, and then go to line 17 below 16	
ver.		e sa enables a en ma	0, -0	
17		es 15 and 16 both gains?		b
		s. Go to line 18. . Skip lines 18 through 21	www.ca	
	□ 140	companies to undager a t		
10	Enter	the amount, if any, from	line 7 of the 28% Rate Gain Worksheet on page D-7 of the	
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19			ane 18 of the Unrepaptured Section 1250 Gain Worksheet on	
	page t	3-8 of the instructions	The second secon	
20	Are lin	es 18 and 19 both zero or	r blank?	
		200 100000	through line 43, and then complete the Qualified Dividends and	
			et on page 34 of the Instructions for Form 1040. Do not complete	
		at 21 and 22 below.	V 40	
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		10		
		loss on line 16 or	21 (-
	• (\$3)	000), or if milmed filing to	apaniths (\$1,500)	
	Note.	When figuring which arrow	unt is smaller, treat both amounts as positive numbers.	
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22	-	have qualified dividends	500 PO 10 PO	
			through line 43, and then complete the Qualified Dividends and et on page 34 of the Instructions for Form 1040.	
		Complete the rest of For		
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SCHEDULE E

Supplemental Income and Loss

OMB No. 1545-0074

karı	ejú shoun on return		W. C.	282		1		Your a	scial security	runber
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Pa	Income or Loss From Rent								ersonal proj	perty, use
-	Schedule C or C-EZ (see page		AVVINORATION OF A VINCENSIA AND A VINCENSIA AN	000000	4071 7000-		CONTRACTOR OF THE PARTY OF THE	- All	10	-
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9	Insurance	9	18							
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	Mortgage interest paid to banks.	1								
-	etc. (see page E-4)	12						12		
13	Other interest	13								
14	Repairs	14								
15	Supplies	15								
16	Taxes	16								
17	Utikles .	17								
18	Other (list)									
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_	sale with the sale of the sale		5					1334		
19	Add lines 5 through 18	19						19		_
	Depreciation expense or depletion									
	(see page E-4)	20		-				20		
21	Total expenses. Add lines 19 and 20	21		-		_				
22	Income or (loss) from rental real			1 1						
	estate or royalty properties. Subtract line 21 from line 3 (rents)									
	or line 4 (royalties). If the result is a									
	(loss), see page E-4 to find out if	-								
00	you must file Form 6198	22		-		_				
23										
	Caution. Your rental real estate loss on line 22 may be limited. See									
	page E-4 to find out if you must									
	file Form 8582. Real estate									
	professionals must complete line	23	į.	100	9	70		A. I		
4	43 on page 2		Samuel Company	113	2000000	415	100000000000000000000000000000000000000	24		
24								24	r	1
25	Losses. Add rayalty losses from line 2:							25	-	-
26	Total rental real estate and royalty is									
	If Parts II, III, IV, and line 40 on page line 17. Otherwise, include this amount					ount on	Form 1040,	ne.		
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21	Are you reporting any loss loss from a passive activity	(if that loss was not re-	parted on Farm 8582), and				☐ Yes	☐ No
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30	Add columns (g) and (s o	of line 29a			3	30		
31	Add columns (f), (h), and	Control of the Contro	1			31		
32	Total partnership and §			nes 30 and 31.		32		
Do	result here and Widdlide in Income or Los	ss From Estatos a	the state of the s			36.1		
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33	3	(O) "	Name			ie	(b) Employ tentification re	
	- 4	101"				k		
A		× .	Nome	Non			teréfication re	
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A B 34a b	(c) Passive deduction of less a (attach Farm 688) If reque Totals.	ve Income and Loss	Neme S Jd Passive income	(e) Deduction	do K-1	me a	and Loss Other Income	e ham
A B 34a b	(c) Passive deduction of last a (attach Farm 688) if requestion Farm 688) if requestions (attach Farm 688) if retails and (d) and (f) of the farm for the farm fo	se Income and Loss aboved add and and and and and and and and and	Neme S Jd Passive income	(e) Deduction	or loss do K-1	me a	and Loss Other Income	e ham
A B 34a b	(c) Passive deduction of less a (attach Farm 688) If reque Totals.	se Income and Loss slowed red	Neme S (d) Passive income from Scheckde K-1	(e) Deduction from Schedu	or loss do K-1	me a	and Loss Other Income	e ham
A B 34a b 35 36 37	(c) Passive deduction of loss of (attach Fame 6188 if requests Totals Totals Add columns (d) and (f) of Add columns (d) and trust if include in the total on line	of line 34a	Name (d) Passive income rom Schedule K-1 mibine lines 35 and 36.	(e) Deduction from Schedu	or tone de K-1	35 36 (and Loss Other Income Schedule K	e harry
A B 34a b 35 36 37	(c) Passive deduction of loss of (attach Fame 6188 if requests Totals Totals Add columns (d) and (f) of Add columns (d) and trust if include in the total on line	of line 34a	Meme (d) Passive income ron Solvedule K-1 mibine lines 35 and 36.	(e) Deductor from Schedu	here and	35 36 (ind Loss Che incom- schedule K	s turn
A B 34a b 35 36 37	(c) Passive deduction of loss of (attach Fame 6188 if requests Totals Totals Add columns (d) and (f) of Add columns (d) and trust if include in the total on line	of line 34a	Monte income from Schedule K-1 mbine lines 35 and 36. te Mortgage investm (d Scena indusion for Schedule Q ins 2:	(e) Deduction from Schedu	or tone de K-1	35 36 37 Ros	and Loss Other Income Schedule K	s ton
A B 34a b 35 36 37	Totals Totals Add columns (d) and (f) of Add columns (o) and rest include in the total on in Tall Income or Los	of line 34b	Montgage Investm	(e) Deduction from Schedu	here and	35 36 37 Ros	and Loss Other Income Schedule K	s ton
A B 34a b 35 36 37	Totals Totals Add columns (d) and (f) of Add columns (o) and rest include in the total on in Tall Income or Los	of line 34a	Meme Selective income from Schedule K-1 Intermediate K-1	ent Conduits for Scheduler Enter the result ent Conduits for scheduler for Scheduler	here and	35 36 37 Ros	and Loss Other Income Schedule K	s tom
A B 34a b 35 36 37 E 30 30 30 30 30 30 30 30 30 30 30 30 30	(c) Passive dediction of loss of (attach Fame 6188 ff required) Totals Add columns (d) and (f) of Add columns (d) and (e) of Total estate and trust is include in the total on limital limital estate and trust is include in the total on limital limital estate and trust is include in the total on limital limital estate and trust is include in the total on limital limital estate and trust is include in the total on limital limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total estate and	of line 34a	Money Solution income from Schedule K-1 The Mortgage Investm (c) Excess inclusion for Schedules Q, ins 2: (see page 5-9) south here and include in	ent Conduits on Schedults ent Conduits on Schedults ton Schedults ton Schedults the total on line	here and (REMICs) come isot basilise Q, ine 1b	35 36 (37 Res	and Loss Other Income Schedule K	s tom
A B 34a b 35 36 37 E 60 39	Totals Totals Totals Add columns (d) and (f) of Add columns (o) and (e) of Total estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is included in the total esta	of line 34a	Mortgage Investm (d) Passive income from Schedule K-1 the Mortgage Investm (d) Excess inclusion for Schedules Q, ine 3z (see page 1-6) ssuft here and include in	ent Conduits " st Taxable in transched	here and (REMICs) come iset total des G, the 15	35 (1) 36 (1) 37 Res	and Loss Other Income Schedule K	s tom
A B 34a b 35 36 37 20 30 20 20 20 20 20 20 20 20 20 20 20 20 20	Totals Totals Totals Add columns (d) and (f) o Add columns (d) and (e) o Total estate and trust include in the total on in- re IV Income or Los (a) Name Combine columns (d) and Total income or Total income or Total income or Jose Combine columns (d) and Total income or Jose Combine columns (d) and Total income or Jose Combine columns (d) and Total income or Jose). Combine or	of line 34a	Meme (d) Passive income from Schedule K-1 mbine lines 35 and 36. Ite Mortgage investm (d) Excess inclusion for Schedules Q, line 2: (line page E-Q) esuit here and include in 335. Also, complete line and 40. Enter the result here	ent Conduits " st Taxable in transched	here and (REMICs) come iset total des G, the 15	35 36 (37 Res	and Loss Other Income Schedule K	s ton
A B 34a b 35 36 37 E 36 40 41	Totals Totals Totals Add columns (d) and (f) of Add columns (o) and (e) of Total estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total estate and trust is incl	of line 34a	Mortgage Investm (d) Passive income from Schedule K-1 mbine lines 35 and 36. te Mortgage Investm (d) Excess inclusion for Schedules Q, ine 2: (ine page 5-6) esuit here and include in 335. Also, complete line and 40 Enter the result here Enter your gross farming	ent Conduits " st Taxable in transched	here and (REMICs) come iset total des G, the 15	35 (1) 36 (1) 37 Res	and Loss Other Income Schedule K	s tom
A B 34a b 35 36 37 26 40 41	Totals Totals Totals Add columns (d) and (f) of Add columns (o) and (e) of Total estate and trust is include in the total on limital include or Los (a) Name Combine columns (d) and the Summary Net farm rental income of Total income or Jose). Control income or Jose). Control income or Jose).	of line 34a	Mortgage Investm (d) Passive income from Schedule K-1 the Mortgage Investm (d) Excess inclusion for Schedules Q, line 2: (line page E-0) esuit here and include in 335. Also, complete line and 40. Enter the result here Enter your gross farming line 7; Schedule K-1	ent Conduits Signature of the second of the	here and (REMICs) come iset total des G, the 15	35 (1) 36 (1) 37 Res	and Loss Other Income Schedule K	s tom
A B 34a b 35 36 37 26 40 41	Totals Totals Totals Add columns (d) and (f) of Add columns (o) and (e) of Total estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is include in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total on limital estate and trust is included in the total estate and trust is incl	of line 34a	mbine lines 35 and 36. te Mortgage Investm (c) Excess inclusion for Schedules Q, line 2: (see page 5-9) eauti here and include in and 40. Enter the result here Enter your gross farming line 7; Schedule K-1 K-1 (Form 11205).	ent Conduits Signature of the second of the	here and (REMICs) come iset total des G, the 15	35 (1) 36 (1) 37 Res	and Loss Other Income Schedule K	s tom
A B 34a b 35 36 37 E 60 41 42	Totals Totals Totals Add columns (d) and (f) of Add columns (d) and (e) Total estate and trust is include in the total on in t	of line 34a	More services and an	ent Conduits Signature Schedule Enter the result ent Conduits Signature Schedule the total on line to below and on Form 1040	here and (REMICs) come iset total des G, the 15	35 (1) 36 (1) 37 Res	and Loss Other Income Schedule K	s tom
35 36 37 36 36 39 40 41 42	Totals Totals Totals Add columns (d) and (f) of Add columns (d) and (e) of Total estate and trust is include in the total on i	of line 34a	interest income from Schedule K-1 the Mortgage Investm (d) Excess inclusion for Schedules Q, Inv 2c (Head Sept 2c) (e) Excess inclusion for Schedules Q, Inv 2c (Head Sept 2c) (e) Enter the result here and 40 Enter the result here Enter your gross farming line 7. Schedule K-1 K-1 (Form 11205), Investigate (Inc.) If you were a real estate for (Ioss) you reported	ent Conduits Signature Schedule Enter the result ent Conduits Signature Schedule the total on line to below and on Form 1040	here and (REMICs) come iset total des G, the 15	35 (1) 36 (1) 37 Res	and Loss Other Income Schedule K	s tom

SCHEDULE SE (Form 1040)

Self-Employment Tax

2005 Attachment

Internal Revenue Service

► Attach to Form 1040. ► See Instructions for Schedule SE (Form 1040)

Social security number of person with self-employment income as

Who Must File Schedule SE

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

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

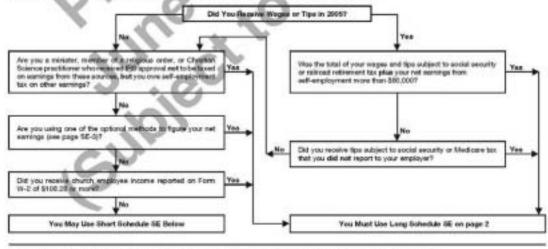
à

 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. 11398Z

Schedule SE (Form 1040) 2005

Printed on recycled paper

Schedule SE (Form 1040) 2005

В	efore you begin: See the instructions for line 44 on page 33 to see if you of your tax. If you do not have to file Schoole D and you received a you checked the box on line 13 of Form 10.03.	
	Enter the amount from Form 1040, line 45	AO.
2.	Enter the amount from Form 1040, line 50	-01
3.	Are you filing Schedule D? Yes, Enter the smaller of fine 15 or 16 of Schedule D, but do not inter less than -0- No. Enter the amount from Form 1040, line 13	
	Add lines 2 and 5	
5.	If you are claiming awest cent interest expense on Ferm. 4952, enter the uncount from line 4g of that form. Otherwise, enter -0	
6.	Subtract fine 5 from line 4. If zent to Jess, enter -0	
7.	Subtract line 6 from line 1. If zero or fest, enter 4	
N.	Enter the smaller of: The amount on lice 1) ox S29,700 if single or corried filling separately. S59,400 if single or corried filling separately. S39,800 if head of household.	
9,	Is the amount on line 7 could to or more than the amount on line 8? Yes, Skip lines 9 through 11, 50 to line 12 and check the "No" box. No. Enter the amount months of 9.	
10.	Subtract line 9 from line 1	
	Multiply line 10 by 5% (.05).	
	Are the amounts on these of and 10 the same? Yes, 5ktp. inner 12 through 15; go to line 16. No. letter the smaller of line 1 or line 6.	
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)	
	Subtract line 15 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 Work whichever applies	obset,
	Add lines 11, 15, and 16	
	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Work whichever applies	
19.	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this Form 1040, line 44.	amount on





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 remulty 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 starting 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	r	ш	Reco	indo	4
secol.	411.00	* *	1441	ALL LA	4140	

	Complete Form 1040, lines 21, and 23 through 32 if they apply to y Figure any write-in adjustment, to be entered on the dotted line not instructions for line 36 cmpage 31). If you are married filing separately and you tood a set from your s enter "D" to the right of the word "benefits" on line 20a. Be sure you have read the Exception on page 24 to see if you dury instead of a publication to find our if a you your benefits are fatab	t to lin	or all of 2005,
ı.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099		
2.	Enter one-half of line I	. 2.	
3,	Enter the total of the imported from Form 10-4, lines 7, 8a, 9a (10 through 14, 15b, 16b, 17		
	through 19, and 21	. 3.	
4.	Enter the amount, if any, from Form 1040, tine 85		
5	AAI (in \$2.5, htt 4	5,	-
64.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dorsel line next to the 36	- 6	
7.			
*	□ No. (100) None of your social security benefits are taxable.		
	Yes. Subtract line 6 from line 5	7,	
8.	If you are: • Married filling jointly, order \$32,000		
	 Single, head of liquiseliold, on Tying widow(er), or married filling separately and you lived up art from your spouse for all of 2005, enter \$25,000 	. 8,	
	 Married filing separately and you lived with your spouse at any time in 2000, step lives, i through 15, multiply line 7 by 85% (.85) and enter the assist or line 16. Then go to line 17 		
9.	Is the amount on line 8 less than the amount on line 7?		
	No. 100 None of your social security benefits are taxable. You do not have to enter any amounts on line 20a or 20b of Form 1040. But if you are married filing separately and you lived apart from your spouse for all of 2005, enter -0- on line 20b. He sure you entered "D" to the right of the word "benefits" on line 20	76.	
	☐ Yes, Sibtract line * from line 7	, 9,	2
0.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived upart from your spouse for all of 2005.		
IJ.			
2.	Enter the smaller of line 9 or line 10		
3,	Enter one-half of line 12		
4.			
5.			
6.	Add lines 14 and 15		
	Multiply line 1 by 85% (.85)		
18,	Taxable social security benefits. Enter the smaller of line 16 or line 17	18.	
	Einter the amount from line 1 above on Form 1040, line 20s. Enter the amount from line 18 above on Form 1040, line 20b.		

Need more information or forms? See page 7.

- 28 -

2441

Child and Dependent Care Expenses

OMS No. 1545-0068

	Z441	Omia an	► Attach to Form 10	мо.	-	200	5
_	Reserve binner (RR)		► See separate instru	ztions.	_	Sequence No Your social security runds	_
	g architos ross		- 1				7
Befo	re you begin: You nee	ed to understand to	he following terms. S	ee Definition	s on page)	of the instructions.	0
D D	pendent Care Benefit	ts	Qualifying Per	rson(s)		 Qualified Expenses 	onse
Par		nizations Who Pr	ovided the Care—Youttom of page 2.)	u must comp	olete this pa	d.	
1	(a) Care provider's name	Carrie Co.	(b) Address apt. no., city, whole, and ZP co	4	SSN'ar EN	ther (see instruction	
		~		677	P		
		0	0 4	NA			+
		-	0				L
	12F 36d	-	No No	Comple	ste only Part	I below.	
		you receive ent care benefits?	4				
	originar	en care penellis?	Yes	Comple	ste Part III or	the back next.	
Court	ion. If the care was provid	ed in your name, you	men give employment	taxes: See the i	instructions fo	or Form 1040, line 62.	
Par	Credit for Child	and Dependent C	are Expenses				
2	Information about your o			two qualifying	persons, see	the instructions.	
		offeng person's name	-	80 Guelfring pe		(c) Qualified expenses	yes
	Flor		diant	security in		incurred and paid in 2006 to person listed in column	(N)
		00					1
	~	4. 60		- 5 5			
		10					-
	- 9						_
3	Add the amounts in collu	min (c) of line 2. Do n	ot enter more than \$3,0	00 for one qua	lifying		
	person or \$5,000 for two				t from		
	Ine 32 .	F			3		-
4	Enter your earned incon				4		-
5	If married fling jointly, er				tudent 5		
	or was disabled, see the			from line 4 .	6		+
	Enter the smallest of line						-
7	Enter the amount from F		o + + I	management and Management	-		
8	Enter on line 8 the decin If line 7 is:	nar amount snown be	order that appears to the If line 7 is:	amount on ren	1.5		
	But not	Decimal	But no	t Decimal	_		
	Over over	amount is	Over over	amount			
	\$0-15,000	.25	\$29,000-31,000	.27			
	15,000-17,000	.94	31,000-33,000			264	
	17,000-19,000	.33	33.000-35.000		8	×	
	19,000-21,000	32	35,000-37,000		20.00		
	21,000-23,000	.31	37,000-39,000				
	23,000—25,000 25,000—27,000	.29	39,00041,000 41,00043,000				
	27,000-29,000	28	43,000—No limi				
	21,1113 61,100		10000 1101011	7			
9	Multiply line 6 by the de						
	the instructions						+
	Enter the amount from F						-
3000		pendent care expe	nees. Enter the smalle	e of line 9 or 1			
10	here and on Form 1040,				11		

Par	241 (2009) Dependent Care Benefits		age 2				
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you						
	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	12					
13	Enter the amount forfeited, if any (see the instructions)	13	_				
14	Subtract line 13 from line 12	ALC:	-				
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 or was disabled, see the instructions for line by						
	If married fling separately, see the instructions for the amount to enter						
	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 portnership. If you did not receive any such amounts, enter -0-	20					
21	Subtract line 20 from line 14 , , , , , , , , , , , , , , , , 21						
22	Enter \$5,000 (\$2,500 if married filling seperately and you were required to enter your	-					
	spouse's samed encome on the 100	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 co 22						
25	Enter the amount from line 28	99					
26 27	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0	27					
			_				
	To claim the child and dependent care credit, complete lines 28–32 below.						
28	Enter \$3,000 (\$8,000 if two or more qualifying persons)	26					
29	Add lines 23 and 26	29					
30	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	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					
	Protested on recycled pages	Form 2441	-				
		to William					

OMB No. 1545-0068 2441 Child and Dependent Care Expenses 05 ► Attach to Form 1040. Attachment Sequence No. 21 See segarate instructions. Your social security rumber Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions. Qualifying Person(s) Qualified Expenses . Dependent Care Benefits Part I Persons or Organizations Who Provided the Care-You must complete this part. (if you need more space, use the bottom of page 2) 04 Address apt. no., city, state, and ZP codes (a) Care provider's name. (d) Amount poid (see instructions) Complete only Part II below. Did you receive dependent care benefits? Complete Part III on the back next. Yes Caution. If the care was provided in your hame, you may one employment taxes. See the instructions for Form 1040, line 62. Bart III Credit for Child and Dependent Care Expenses Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (a) Custing person's remember (b) Guelfying person's social Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$5,000 fax two ar more persons. If you completed Part III, enter the amount from 4 4 Enter your earned income. See instructions If married fling jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 5 6 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: If line 7 is: Over over Docimal But not Decimal amount is Over OVER amount in \$29,000-31,000 \$0-15,000 25 27 15,000-17,000 34 31.000-33.000 26 17,000-19,000 .33 33,000-35,000 25 8 19,000-21,000 35,000-37,000 24 32 21.000-23.000 37.000-39.000 23 .31 23 000-25 000 39.000-41.000 22 20 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 decimal amount on line 8. If you paid 2004 expenses in 2005, see Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 47. 10 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48 .

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11862M

Form 2441 (2008)

_	2441 (2006) Tell Dependent Care Benefits			hape 2
12	Enter the total amount of dependent care benefits you received in 2005. Amounts you			
	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	12	The same	-
13	Enter the amount forfeited, if any (see the instructions)	13	24	-
14	Subtract line 13 from line 12	-34	O .	-
15	in 2005 for the care of the qualifying person(s)		5	
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 filing jointly, enter your \(\)			
	was a student of was disabled, see the instructions for line by			
	If married filing separately, see the instructions for the amount to enter All others, enter the amount from the 17			
9				
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 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 filling separately and you were required to enter your			
	spouse's earned ricome on the 100	22		
23	on the appropriate line(s) of your return (see the instructions)	23		
24	Enter the smaller of line 19 on 22			
25	Enter the amount from the 25 , , , , , , 25	44		
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"	28		
	To claim the child and dependent care			
	credit, complete lines 28–32 below,			
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		
29	Add lines 23 and 26	29		
77.7	Subtract line 29 from line 28. If zero or less stop. You cannot take the credit.			$\overline{}$
-	Exception. If you paid 2004 expenses in 2006, 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		_
	Protest on recycled paper		Form 2441	(2005)

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

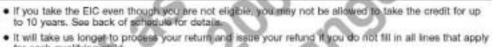


OMB No. 1545-0074

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 instructions alsess the child was born and died in 2005. If your child was born and died in 2005 and fild 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.



	Form 1040 Lines 60	is and 6
orksheet A	-Earned Income Credit (EIC)—Lines 66a and 66b Keep for Your Records	\$
efore you beg	The same you are using the cornect worksheet. Do not are this worksheet if you were self-employed, or you are Song Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee instruct, use Worksheet is that begins on page 50.	
Part 1 All Filers Using Worksheet A	Look up the amount on line 1 above in the EIC Table on page 32-37 to find the credit. Be sure you use the correct column for your filling status and the number of children you have. Eines the credit term. If line 2 is zero. The country take the credit.	
6,	3. Erner the autoant from Form 1040, \$neb.38. 3. Another imports enclines 3 and 4 the same? 1. Yes. Skip line to error the amount from line 2 on line 6.	
Part 2 Filers Who Answered No" on Line 4	5. If you have: No qualifying children, is the amount on line 3 less than \$6,550 (\$8,500 (financied filing jointly)? Our 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 EEC Table on pages \$2-57 to find the credit. Be sure you use the cornect ectumn for your filing status and the number of children you have. Enter the credit here. Look at the amounts on line 5 and 2. Then, enter the smaller amount on line 6.	
Part 8 Your Earned Income Credit	6. This is your earned income credit. Enter this amount of Form 1040, line 66	
	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	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 accounts amounts, it may, with yours to figure around 3.	
Part 1 Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE	In. Erner the amount from Schedule SE, Section A, line 3, or Section B, line 3, subsequer applies. b. Erner any amount from Schedule SE, Section B, line 4b, and line 3. c. Continue lines in and th. d. Press the amount from Schedule SE, Section A, line 6, or Section B, line 13, whicherer applies. c. Subtract lipe 1d from 1c.	1a + 1h = 1c - 1d
Part 2 Self-Employed NOT Required To File Schedule SE Par exactive, your ment contride, your ment own large from self-exapt syncart.	 Do not include on these lifes top statisticy employee income or any amount self-employment tax as the result of the filling and approval of Form 4029 or at Ence any set farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1005), box 14, code A*. Emer any set profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1005), box 14, code A (other than farming); and Subschue K-1 (Form 1005-B), box 9*. Combine those 2a and 2b. *Reduce any Schedule K-1 amounts by any partnership section 179 expense numbersed partnership expenses clasmed, and depletion claimed on oil as have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule using subschule Schedule Sch	+ 2b = 2c deduction claimed, all gas properties. If you all e SE, Section A. Pat your
Part 3		
Statutory Employees Filing Schedule C or C-EZ	3. Enser the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you see filing as a statutory employee.	3

Part 6	Continued from page 50	Keep for Your Records
All Filers Using	 Enter your total earned income from Part 4, line 4%, 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, tro 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 number 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.

efore you begir	7. \(\int \) Be sure you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are being Schedule SE because you were a member of the clergy or you had church employee income, or you see hing Schedule C or C-EZ as a summory employee; instead, use Worksheet is fail begins on page 50.
Part 1 Ill Filers Using Vorksheet A	2. Look up the amount on line 1 above in the ERC Table on pages 33-37 to find the credit. He same you use the correct column for from filling status and the number of children you have. Error the entitle here. If time 2 is zero. Type Cannot take the credit. Put "No" on the dritted have next to time 600.
6,	3. Enter the amount from Form 1940, The St. 3 4. Anothe amount on lines 3 and 1 the same?
Part 2 illers Who asswered No" on ine 4	5. If you time: No qualitying children, is the amount on line 3 less than \$6,550 (\$6,550 if married filing jointly)? Our more qualitying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)? Yes. Leave line 5 blank; enter the amount from line 2 on line 6. No. Look up the amount on line 3 in the EIC Table on pages 52-57 to find the credit. Be sare you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.
Part 3 Your Earned Income Credit	6. This is your earned income credit. Reminder— If you have a qualifying child, complete and anach Schedule EIC.

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Need more information or forms? See page 7.

Complete the pur	If you were self-employed, or you are filing Schedule SE because you dicharch employee income, or you are filing Schedule C or C-EZ as a below (Parts 1 through 3) that apply to you. Then, continue in that 4. I filing a joint setum, include your wome's amounts, it may, with yours to figure wough 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 nort cornings from nort carriage from nort employment were lare than \$400.	 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 J. Collibric Sties In and Jb. Fines the amount from schedule SE, Section A, line 6, or Section B, line JJ, whichever applies. Subtract lipe 1d from 1c. Dumb, include on these lines by statistical employee income or any amountell-employment tax as the result of the filling and approval of Form 4029 of a Enter any set Imm profit or (loss) from Schedule F, line 36, and from hem partnerships, Schedule K-1 (Form 1065), box 14, code A*. Emer any set profit 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*. Continue trues 2a and 2b. *Rethroe any Schedule K-1 amounts by any partnership section 179 experimentarised partnership expenses claumed, and depletion claimed on oil a larve any Schedule K-1 amounts, complete the appropriate line(s) of Schedule and social secontry number on Schedule SE and attach it to your ren 	e Form 4361. Ja + Jb = Ze se deduction claimed, and gas properties. If you tale SE, Section A. Pat your
Part 3 Statutory Employees Filing Schedule C or C-EZ	3. Enser 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 Filters Using Worksheet B Note. If the 46 Includes incurse on which you should have paid self- employment tax hat old not, we may ordure your caulit by the smooth of	4a. Enter your earned income from Step 5 on page 47. b. Combine lines 1c, 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 \$35,263 (\$37,26) if s • 1 qualifying child, is line 4b less than \$31,030 (\$33,030 if married filling No qualifying children, is line 4b less than \$11,750 (\$13,750 if married filling Yes. If you want the IRS to figure your credit, see page 48. If you want figure the credit yourself, enter the amount from line 4b on line 6 (page)	narried filing jointly)? g jointly)? filing jointly)? to

Part 6	Continued from page 50	Keep for Your Records
All Filers Using	 Erner your total earned income from Part 4, line 45, on page 50. 	.0.
Worksheet B	 Look up the amount on the 6 above in the EK Table on to find the credit. Be sure you use the ourset column for yourse and the number of children you have. Fater the credit. If line 7 is zero, tree You cannot take the credit. 	your filling 7
- 1	Part "No" on the dotted line next to line 66s. 8. Errer the amount from Purity 1040, and 38.	0
6,	 Are the amounts on lines 8 and 6 the same? Yes. Stip line 10; enter the amount from line 7 on line. No. Go to line 10. 	e 11.
Part 6 Filers Who Answered "No" on	No qualifying children, is the amount on line 8 less that (38,559) it manuel filing jointly)? For more qualifying children, is the amount on line 8 is (316,460 if married filing jointly)?	ess this: \$14,400
Line 9	No. Look up the amount on line 8 in the BIC Table of pages 52-57 to find the credit. Be sure you use the column for your filling status and the number of column for your filling status and the number of column for your filling status and the number of column for your filling status and the number of column for your filling status and the number of column for the smaller amount on line 11.	n he cornect
Part 7	11. This is your earned income credit.	п
Your Earned Income Credit	Reminder— If you have a qualifying child, complete and attach Schedu	Erice this amount on Form 1040, line 66a.
	If your EIC for a year after 1996 was reduce page 48 to find out if you must file Form 8 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 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 children: × \$1,000 finer the result.	1
, G	Enser the amount from Form 1040, line 45.	
61	Add the amounts from Form 104't Line 47	
	Line 49 +	
2	Line 50 Line 51 Enter the total.	
(5)	Are the emounts on lines 2 and 3 the same? Yes, (not) You cannot take this credit because there is no tax 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.	4
,	Solution 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 TSP below. No. Enter the amount from line 1.	face S Enter this agreem on Ferma 1040, line 52.
		- Carol 4
	You may be able to take the additional child to on Form 1040, line 68, if you answered "Yes" or line 5 above.	

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		Adultonia 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 instructions. If you used Pub. 972, moor e 4 of the publication.			1	
2	Exter the arrosst	from Form 1040, Inc 52, or Form 1040A, Inc 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 nette di tos 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 careful 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 Midleure 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 an	manual contract trees		_	10000	eminal in
						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		F
	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							

8880

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					
				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 good	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				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 same of th				
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 .5 .5	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 .5 .5	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 11 11 11 0 0 0 rou 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- \$15,000 \$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 \$7	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, c	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 .5 .5 .5 .5 .5 .5 .5 .7 .1 .1 .0 Fine 9 is zero, stop; ; em 1040, line 48, or Friits from Form 1040, line joint 31	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 .5 .5 .5 .5 .5 .5 .5 .7 .1 .1 .0 Fine 9 is zero, stop; ; em 1040, line 48, or Friits from Form 1040, line joint 31	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 \$50,000 \$37,500 \$50,000 \$50,000 \$	Married filing jointly Enter of 5 5 5 5 5 5 2 1 1 1 0 7 fine 9 is zero, stop; ; m 1040, line 48, or Frits from Form 1040, line 49, or Frits from Form 1040, line 1041, line 104	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 buttons. 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.

1040-V	allowed of the Treatment . By Do not extend our extends the uncertaint to water nonemant or patient					2005		
Your social security number (SSN) 2 If a joint return, SSN shown second 3 Amount you are paying by check or morney celler.				3	Dollars	Clerts		
Your first name and hittel			Last name					
Ex joint return, spoose's first runn	and initial		Lastrone					
Home address (sumber and street			C.			Apt. res.		
City, town or post office, state, an	1 ZP code							

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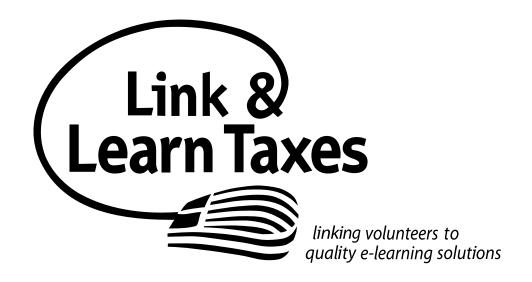


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