

Sue Lake

Client # 3 – Sue Lake – Basic/Adv

Basic Facts:

1. Sue presents you with her completed IRS and CASH Intake Sheets, a number of documents and 4 Social Security cards. She says her husband died in 2017 but she brought his information as she was not sure if it would be needed.
2. After reviewing the intake sheets and tax related documents, completed the Federal and State Tax Returns for Sue and her family.
3. If she receives a refund, she wants it to go into her checking account. She has a blank check
4. She also tell you that her dtr, Serena, is permanetly and totally disabled and had no income last year. Sue provided her total support.

SUE LAKE 75 COLLEGE AVE ROCHESTER, NY 14607	_____	1234
PAY TO THE _____ ORDER OF _____	_____	\$ _____ DOLLARS
Your Bank Bank City, State, ZIP Code	_____	_____
For _____	_____	_____
: 222381922	: 509554947	1234

You will need:

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

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

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

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

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

Part II – Marital Status and Household Information

1. As of December 31, 2018, what Never Married Married Divorced Legally Separated Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

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

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

Date of final decree _____

Date of separate maintenance agreement _____

Year of spouse's death _____

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

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

To be completed by a Certified Volunteer Preparer

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

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Deductions: <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/ forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was declared a Federal disaster area? If yes, where? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Receive a letter from the IRS?

Check appropriate box for each question in each section

Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)

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

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

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

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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 - Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
- If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds Yes No
 - c. To split your refund between different accounts Yes No
- If you have a balance due, would you like to make a payment directly from your bank account? Yes No

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

NAME (spouse name, if applicable) SUE LAKE

Income: (Circle answer) \$55,000 or less (with children) \$40,000 or less (no children)

TAX RELATED:

<p>County: <u>Monroe</u></p> <p>School District: <u>RCSD</u></p> <p>Please check the one that applies to you:</p> <p>X Renter: Monthly Rent \$ <u>900</u></p> <p><i>Check if applicable:</i></p> <p><input type="checkbox"/> Section 8 <input type="checkbox"/> Rochester Housing Authority</p> <p><input type="checkbox"/> Homeowner with mortgage</p> <p><input type="checkbox"/> Homeowner <u>without</u> a mortgage</p> <p><input type="checkbox"/> Homeless</p> <p><input type="checkbox"/> Other</p> <p>Income from states other than NY?</p> <p>X No <input type="checkbox"/> Yes</p>	<p>Pay child support through the support collection unit for at least 1/2 of the year?</p> <p>X No <input type="checkbox"/> Yes</p> <p>Did you (or spouse) volunteer as a firefighter or ambulance worker for the entire year?</p> <p>X No <input type="checkbox"/> Yes</p> <p>Did you visit another tax preparation service BEFORE coming to CASH this year?</p> <p>X No <input type="checkbox"/> Yes</p> <p>If using direct deposit for your refund, how will you verify your account number today?</p> <p>X Type: <u>blank check</u></p> <p><input type="checkbox"/> I have no account, but I would like one</p> <p><input type="checkbox"/> N/A – not using direct deposit</p>
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SueLake

HEALTH INS CONVERSATION:

- Sue tells you she had Ins through her employer for her son and herself and that her dtr, Serena was covered by Medicare

Sue Lakes' Tax Related Documents

		a. Employee's social security number 300-00-3456					
b. Employer identification number (EIN) 73-1231234		1. Wages, tips, other compensation \$34,500.00		2. Federal income tax withheld \$1,000.00			
c. Employer's name, address, city state and ZIP Code BARBARA'S CONVENIENCE SHOP 2009 EAST AVE ROCHESTER, NY 14607		3. Social security wages \$35,250.00		4. Social security tax withheld \$2,185.50			
		5. Medicare wages and tips \$35,250.00		6. Medicare tax withheld \$511.12			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code SUE LAKE 75 COLLEGE AVE ROCHESTER, NY 14607		11. Nonqualified plans		12a. See instructions for box 12 D \$750.00			
		13. Statutory Employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> Third-party sidypay <input type="checkbox"/>		12b. DD \$8,500.00			
		14. Other		12c.			
				12d.			
15. State NY	Employer's state ID number 731231234	16. State wages, tips, etc. \$34,500.00	17. State income tax \$250.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 20 XX Copy B - To Be Filed With Employee's FEDERAL T This information is being furnished to the Internal Revenue Service.							

Sue Lake

<input type="checkbox"/> CORRECTED (if checked)		20 XX Form 1099-INT		Interest Income	
PAYER'S name, address, city, state, ZIP code CITIBANK BOX 454 ROCHESTER, NY 14604		Payer's RTN (optional)	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
PAYER'S Federal identification number 51-2345679		RECIPIENT'S identification number 300-00-3456			1 Interest income \$131.60
RECIPIENT'S name, address, city, state, and ZIP code SUE LAKE 75 COLLEGE AVE ROCHESTER, NY 14607		2 Early withdrawal penalty			3 Interest on US Savings Bonds and Treas. obligations
RECIPIENT'S name, address, city, state, and ZIP code SUE LAKE 75 COLLEGE AVE ROCHESTER, NY 14607		4 Federal income tax withheld	5 Investment expenses		
FATCA filing requirement <input type="checkbox"/>		6 Foreign Tax Paid	7 Foreign Country or US possession		
		8 Tax exempt interest	9 Specified private activity bond interest		
		10 Market Discount	11 Bond Premium		
Account number (see instructions)		12	13 Bond Premium on tax-exempt bond		
		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	
				17 State tax withheld	
Form 1099-INT					

<input type="checkbox"/> CORRECTED (if checked)		20 XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, address, city, state, ZIP code MONDELL RETIRMENT SERVICES 21 S. MUNICIPAL ST AGAWAM, MA 01001		1 Gross distribution \$2,000.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service	
PAYER'S Federal identification number 73-2255885		2a Taxable amount \$2,000.00		
RECIPIENT'S identification number 300-00-3456		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		
RECIPIENT'S name, address, city, state, ZIP code SUE LAKE 75 COLLEGE AVE ROCHESTER, NY 14607		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$200.00	
FATCA filing requirement <input type="checkbox"/>		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities	
		7. Distribution Code(s) 01	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	
10. Amount allocable to IRR within 5 years		8 Other %	9a Your percentage of total distribution %	9b Total Employee Contributions
11. 1st year of desig. Roth contrib.		12. State tax withheld \$100.00	13. State/Payer's state no. NY 732255885	14. State Distribution \$2,000.00
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution
Form 1099-R				

IRA CONVERSATION:

Sue tells you (as the Tax Preparer) that she took \$2,000 from her IRA to help Michael pay his Brockport Tuition that scholarships did not cover.

Sue Lake

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name, address, city, state, and ZIP code SUNY BROCKPORT 350 NEW CAMPUS DRIVE BROCKPORT, NY 14420		1 Payments received for qualified tuition and related expenses \$8,000.00	20 18 Form 1098-T	Tuition Statement
FILER'S federal identification no. STUDENT'S social security number 14-6013200 123-45-6789		2 Amounts billed for qualified tuition and related expenses		
STUDENT'S name, address, city, state, and ZIP code MICHAEL LAKE 75 COLLEGE AVE ROCHESTER, NY 14607		3 If this box is checked, your educational institution has changed its reporting method for 2018. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
Service Provider /Acct No. (see instr.)		4 Adjustments made for a prior year	5 Scholarships or grants \$6,000.00	
8. Checked if at least half-time student <input checked="" type="checkbox"/>		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2019. > <input type="checkbox"/>	
9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb/refund		
Form 1098-T				

Sue gives you this student account record:



Student Bill for Michael Lake				
Date	Term	Description	Charge	Credits
7/28/20XX	Fall 20XX	Meal Plan	500.00	
7/28/20XX	Fall 20XX	Parking Fee	123.00	
7/8/20XX	Fall 20XX	Tuition Deposit		2,000.00
7/7/20XX	Fall 20XX	Tuition	8,000.00	
7/5/20XX	Fall 20XX	College Fee	12.50 *	
7/5/20XX	Fall 20XX	Technology Fee	181.50 *	
7/5/20XX	Fall 20XX	Student Recreation Fee	37.50	
7/5/20XX	Fall 20XX	Campus Health Ctr Fee	160.50	
7/5/20XX	Fall 20XX	Career Services Fee	10.00 *	
7/5/20XX	Fall 20XX	Brockport Student Govt.	100.00 *	
7/5/20XX	Fall 20XX	Scholarship		6,000.00
8/27/20XX	Fall 20XX	Stafford Loan		5,000.00
9/28/20XX	Fall 20XX	Refund from Loan	3,875.00	
		Totals	13,000.00	13,000.00

*expense required by the college.

She tells you that Michael used the refund from his loan to buy books. She has receipts for \$1,000 for books. The rest he used for personal expenses.