


## Client #5 – Mary Market - Adv

### Basic Facts:

1. Mary hands you the IRS and CASH intake sheets.
2. Review the sheets before you start her return
3. She also hands you her picture ID, SS cards for her and her dependents and her W-2.
4. Use Mary's picture ID to confirm her birth date and address.

**Driver's License (Tax-Aide Training)**

License No. 20160703105558  
Name and Address  
**MARY MARKET**  
178 COLLEGE HEIGHTS APT 5  
ROCHESTER, NY 14623



Birth Date 05/16/1975    Expiration Date 05/16/2021

**Social Security**

**500-00-5678**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**MARY MARKET**

For Tax-Aide Training Purposes Only

**Social Security**

**123-45-6789**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**DAVID MARKET**

For Tax-Aide Training Purposes Only

**Social Security**

**234-56-7891**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**GRACIE JONES-MARKET**

For Tax-Aide Training Purposes Only

# Mary Market

**Complete Mary's return based on the intake sheets and the additional information below.**

1. Mary has been divorced for 7 years and lives in an apartment with her two children.
2. Her son Dave is a full time student and earned \$3,000 last year.
3. Her daughter Gracie did not have any income this year.
4. Mary provides more than 50% of the support for both of her children.

Mary provides this check. She also has a savings account at the same bank. The account number is 21346.

MARY MARKET	1234
178 COLLEGE HEIGHTS	_____
APT 5	
ROCHESTER, NY 14623	
PAY TO THE _____	\$ _____
ORDER OF _____	DOLLARS
Your Bank _____	
Bank City, State, ZIP Code _____	
For _____	
: 222381992     : 50955 <b>1234</b>	

**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](mailto: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 <input type="checkbox"/> Yes <input type="checkbox"/> No		
		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 <input type="checkbox"/> Yes <input type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent?	<input type="checkbox"/> Yes <input 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*) \_\_\_\_\_ Mary Market

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>Greece</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"/> <i>Section 8</i>   <input type="checkbox"/> <i>Rochester Housing Authority</i></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>
---	---

# Mary Market

## CONVERSATION STARTER

- **Mary’s employer did not provide any health insurance coverage in 20XX. She got her health insurance through the marketplace and has her form 1095-A.**
- **Michael had health insurance through SUNY Brockport all of 20XX. This coverage is considered MEC. He can prove that he had insurance for all of 20XX.**
- **Her daughter was eligible for CHP (Child Health Plus) insurance all of 20XX.**

### MARY HANDS YOU THE FOLLOWING FORMS:

		a. Employee's social security number 500-00-5678				
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 BARBARAS CONVIENCE 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 MARY MARKET 178 COLLEGE HEIGHTS APT 5 ROCHESTER, NY 14623		11. Nonqualified plans		12a. See instructions for box 12		
		13. Statutory Employee <input type="checkbox"/> Retiree Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b. D \$750.00		
		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 \$290.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form <b>W-2</b> Wage and Tax Statement <b>20</b> <b>XX</b> <b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b> This information is being furnished to the Internal Revenue Service.						

**Kiddie Biddie Day Care**

**5440 Wilson Drive**

**Rochester NY 14607**

**ID Number 41-0089966**

December 31, 20XX

Amounts received:

March \$ 0

June \$ 0

August \$ 100

September \$ 200

October \$ 300

November \$ 300

December \$ 300

We received a total of \$1,200 for the care of Gracie Jones-Market



# Mary Market

Form <b>1095-A</b> Department of the Treasury Internal Revenue Service	<b>Health Insurance Marketplace Statement</b> > Information about Form 1095-A and its separate instructions is at <a href="http://www.irs.gov/form1095a">www.irs.gov/form1095a</a> .	OMB No. 1545-2232 <div style="font-size: 2em; font-weight: bold; text-align: center;">20</div> <div style="font-size: 2em; font-weight: bold; text-align: center;">XX</div>
--	--	--

<b>Part I Recipient Information</b>		
1 Marketplace Identifier	2 Marketplace-assigned policy number	3 Policy issuer's name
4 Recipient's name <b>MARY MARKET</b>	5 Recipient's SSN <b>500-00-5678</b>	6 Recipient's date of birth <b>05/16/1975</b>
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date <b>01/01/20XX</b>	11 Policy Termination Date <b>12/31/20XX</b>	12 Street Address (including apartment number) <b>178 COLLEGE HEIGHTS, APT 5</b>
13 City, State, Country and ZIP code <b>ROCHESTER, NY 14623</b>		

<b>Part II Coverage Household</b>				
A Covered Individual Name	B Covered Individual SSN	C. Date of	D. Start Date	E. Termination
16 <b>MARY MARKET</b>	<b>500-00-4567</b>	<b>05/16/1975</b>	<b>01/01/20XX</b>	<b>12/31/20XX</b>
17				
18				
19				
20				
Form: <b>1095-A</b>				

<b>Part III Household Information</b>			
Month	A Monthly Premium Amount	B Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax
21 January	\$196.90	\$244.19	\$120.00
22 February	\$196.90	\$244.19	\$120.00
23 March	\$196.90	\$244.19	\$120.00
24 April	\$196.90	\$244.19	\$120.00
25 May	\$196.90	\$244.19	\$120.00
26 June	\$196.90	\$244.19	\$120.00
27 July	\$196.90	\$244.19	\$120.00
28 August	\$196.90	\$244.19	\$120.00
29 September	\$196.90	\$244.19	\$120.00
30 October	\$196.90	\$244.19	\$120.00
31 November	\$196.90	\$244.19	\$120.00
32 December	\$196.90	\$244.19	\$120.00
33 Annual Totals	\$2,362.80	\$2,930.28	\$1,440.00
Part III for <b>MARY MARKET</b>			
Form: <b>1095-A</b>			

# Mary Market

<input type="checkbox"/> CORRECTED (if checked)								
PAYER'S name, address, city, state, ZIP code CITIBANK INVESTMENTS BOX 455 ROHESTER, NY 14604			1 Total Ordinary Dividends \$150.00		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <span style="font-size: 2em; font-weight: bold;">20</span> <span style="font-size: 1.5em; font-weight: bold;">XX</span> </div> Form 1099-DIV	<b>Dividends and Distributions</b>  <b>Copy B For Recipient</b>  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.		
			1b Qualified Dividends					
			2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain			
PAYER'S Federal identification number 51-2345678		RECIPIENT'S identification number 500-00-5678		2c Section 1202 gain			2d Collectables (28%) gain	
RECIPIENT'S name, address, city, state, ZIP code MARY MARKET 178 COLLEGE HEIGHTS APT 5 ROCHESTER, NY 14623			3 Nondividend distributions		4 Federal income tax withheld			
					5 Investment expenses			
			6 Foreign Tax Paid \$15.00		7 Foreign Country or US possession			
			8 Cash liquidation distributions		9 Noncash liquidation distribution			
			FATCA filing requirement <input type="checkbox"/>		10 Exempt-Interest dividends		11 Specified private activity bond interest dividends	
Account number (see instructions)			12 State		13 State Identification no.		14 State tax withheld	
			-----		-----		-----	
Form <b>1099-DIV</b>								

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name, address, city, state, and ZIP code <b>MCC 1000 E HENRIETTA RD ROCHESTER, NY 14623</b>		1 Payments received for qualified tuition and related expenses <b>\$450.00</b>	<b>20 XX</b>  Form 1098-T	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses		
FILER'S federal identification no. <b>16-0849590</b>	STUDENT'S social security number <b>500-00-5678</b>	3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>		<b>Copy B For Student</b>  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.
STUDENT'S name, address, city, state, and ZIP code <b>MARY MARKET 178 COLLEGE HEIGHTS APT 5 ROCHESTER, NY 14623</b>		4 Adjustments made for a prior year	5 Scholarships or grants	
		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 2017. > <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund	
Form <b>1098-T</b>				

- She does not have her student account record. She has a cancelled check for the \$450.
- She also has a receipt for \$120 from the MCC book store for a book that was required for the class and that had to be bought at the book store.
- She also paid \$75 for a parking permit.
- Her employer reimbursed her \$150 in June, 20XX.

# Mary Market

<input type="checkbox"/> CORRECTED (if checked)					
FILER'S name, address, city, state, and ZIP code <b>SUNY BROCKPORT</b> <b>350 NEW CAMPUS DRIVE</b> <b>BROCKPORT, NY 14420</b>		1 Payments received for qualified tuition and related expenses <b>\$8,000.00</b>	<b>20 18</b>  <b>Form 1098-T</b>	<b>Tuition Statement</b>	
FILER'S federal identification no. <b>14-013200X</b> STUDENT'S social security number <b>123-45-6789</b>		2 Amounts billed for qualified tuition and related expenses			
STUDENT'S name, address, city, state, and ZIP code <b>DAVE MARKET</b> <b>178 COLLEGE HEIGHTS</b> <b>APT 5</b> <b>ROCHESTER, NY 14623</b>		3 If this box is checked, your educational institution has changed its reporting method for 2018. <input type="checkbox"/>	<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service. This form maybe 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 <b>\$6,000.00</b>
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 <b>1098-T</b>					



Student Bill for David Market				
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

Mary has Dave's student account record that reconciles to the amounts above. Mary also has receipts for \$600 textbooks Dave bought through an on-line seller. She also has a receipt for a computer that she bought for Dave to help with his classes. It was not required for college admission.

# Mary Market

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code SWIFTY OFFICES 2000 CULVER ROAD ROCHESTER, NY 14609		1 Rents	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>20 XX</b>                      Form 1099-MISC                 </div>		<b>Miscellaneous Income</b>
		2 Royalties			
		3 Other Income	4 Federal income tax withheld		
PAYER'S Federal identification number 73-2232345	RECIPIENT'S identification number 500-00-5678	5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S name, address, city, state, ZIP code MARY MARKET 178 COLLEGE HEIGHTS APT 5 ROCHESTER, NY 14623		7 Nonemployee Compensation  <b>\$2,600.00</b>	8 Substitute payments in lieu of dividends or interest		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.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
Form <b>1099-MISC</b>					

During your conversation with Mary, she tells you that to earn extra money, she moonlighted for an office cleaning firm and she received the form below in the mail. She is not sure what this means for her taxes. She drove directly from her main job to clean her assigned office, 10 miles away, every Tuesday and Friday evening for 26 weeks. After cleaning the office, she drove 7 miles directly to her home. She was paid \$100 a week. The owner of the building supplied all the cleaning supplies so she had no other expenses. Her car was put into service for business on July 1, 2015. She had 4000 commuting miles and 3000 other miles. It is a 2010 Ford Escort.

**NOTE-**TaxSlayer has a help button for business codes.

# Mary Market

<input type="checkbox"/> CORRECTED (if checked)		<b>20 XX</b> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, address, city, state, ZIP code <b>MONDELL RETIRMENT SERVICES 21 S. MUNICIPAL ST AGAWAM, MA 01001</b>		1 Gross distribution <b>\$3,000.00</b>	2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>	
		2a Taxable amount <b>\$3,000.00</b>		
PAYER'S Federal identification number <b>73-2255885</b>	RECIPIENT'S identification number <b>500-00-5678</b>	3 Capital gain (included in box 2a).  	4 Federal income tax withheld <b>\$300.00</b>	
RECIPIENT'S name, address, city, state, ZIP code <b>MARY MARKET 178 COLLEGE HEIGHTS APT 5 ROCHESTER, NY 14623</b>		5 Employee contributions /Designated Roth contributions or insurance premiums  		6 Net unrealized appreciation in employer's securities  
		7. Distribution Code(s) <b>01</b>	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other  %
		9a Your percentage of total distribution  %		9b Total Employee Contributions  
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld <b>\$150.00</b>	13. State/Payer's state no. <b>NY 732255885</b>	14. State Distribution <b>\$3,000.00</b>
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution
Form <b>1099-R</b>				

Mary states she took out \$3,000 from her IRA. \$2,000 she used to help Dave with his tuition and \$1,000 she used to pay some household bills.