



**WALTER & SKYLER WHITE
CAMPUS FELLOW REFRESHER TRAINING EXERCISE**

INTERVIEW NOTES

- Walter and Skyler White have been married for the last 15 years.
- They have two children, Walter Jr. and Holly.
- Walter Jr. is full-time student in college, and Holly was born in 2013.
- Walter's friend, Jesse, also lived with them in their home for one month of the tax year.
- Walter and Skyler are not sure whether they can claim Jr. and/or Jesse as dependents.
- Walter and Skyler's provided information about their health coverage via the Form ACA Supplement

Intake/Interview & Quality Review Sheet

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.

You are responsible for the information on your return. Please provide complete and accurate information.

If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name WALTER	M.I. H	Last name WHITE	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name SKYLER	M.I. L	Last name WHITE	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 308 NEGRA ARROYO LANE		Apt # YOUR CITY	State YS
4. Your Date of Birth 09/07/1960		Telephone number XXX-XX-XXXX	ZIP code YOUR ZIP
5. Your job title CHEMISTRY TEACHER		Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 08/11/1971		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8. Your spouse's job title CAR WASHER		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		b. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11. Have you or your spouse:		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

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

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Widowed 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

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by a Certified Volunteer Preparer				
									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 \$4,000 of income? (yes/no)	Did this 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) WALTER WHITE, JR.	(b) 07/08/1995	(c) son	(d) 12	(e) Y	(f) Y	(g) S	(h) Y	(i) Y					
HOLLY WHITE	02/17/2013	daughter	12	Y	Y	S	N	N					
JESSE PINKMAN	05/04/1988	friend	1	Y	Y	S	N	N					

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

Check appropriate box for each question in each section

Yes	No	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	3a. (A) If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?
<input checked="" 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 checked="" type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

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 (List dependents in the same order as in Part II)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption exemptions applies)	Exemption 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		
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

- 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.
- Other than English, what language is spoken in your home? NONE Prefer not to answer
 Are you or a member of your household considered disabled? Yes No Prefer not to answer

Additional comments

Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard, Additional or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

Certified Volunteer Quality Reviewer's name/initials (optional)

Additional Tax Preparer notes

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

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2015)

Form ACA Supplement **Affordable Care Act**
Intake/Interview & Quality Review Sheet

• If you have questions about completing this form, please ask the IRS certified volunteer preparer

Your first name
WALTER

Last Name
WHITE

M.I.
H

Part I – HealthCare.gov

1. Did you purchase health insurance from www.healthcare.gov (Health Insurance Marketplace)? Yes No Unsure (Intermediate if yes)

2. Did you receive a Form 1095-A (Health Insurance Marketplace Statement)? Yes No Unsure (Intermediate if yes)

Form 1095-A OMB No. 1545-2232

Health Insurance Marketplace Statement

▶ Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.

VOID CORRECTED **2015**

Part II – Health Insurance Information

1. Did you have one of the following health insurance plans? Check all that apply to your household:

Employer Sponsored Coverage	List members of household covered by each plan	Circle months of 2015 covered by plan
<input checked="" type="checkbox"/> Employee Coverage (including self-insured plans) (Basic)	Walter	All months J F M A M J J A S O N D
<input type="checkbox"/> COBRA coverage (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Retiree coverage (Basic)		All months J F M A M J J A S O N D
Individual Health Coverage		
<input checked="" type="checkbox"/> Health insurance purchased through www.healthcare.gov (Health Insurance Marketplace) (Basic)	Skyler	All months J F M A M J J A S O N D
<input type="checkbox"/> Health insurance you purchased from an insurance company directly (Basic)		All months J F M A M J J A S O N D
<input checked="" type="checkbox"/> Health insurance provided through a student health plan (Basic)	Walter, Jr.	All months J F M A M J J A S O N D
Coverage Under Government-Sponsored Programs		
<input type="checkbox"/> Medicare Part A (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Medicare Advantage plans (Basic)		All months J F M A M J J A S O N D
<input checked="" type="checkbox"/> CHIP programs, including CoverKids (TN), Florida KidCare (Basic)	Holly	All months J F M A M J J A S O N D
<input type="checkbox"/> TRICARE coverage (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Comprehensive health care programs offered by the Department of Veterans Affairs (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Health coverage provided to Peace Corps volunteers (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Department of Defense Nonappropriated Fund Health Benefits Program (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Refugee Medical Assistance (Basic)		All months J F M A M J J A S O N D
<input type="checkbox"/> Medicaid coverage (Basic, unless one of the following is checked)		All months J F M A M J J A S O N D
If you had Medicaid coverage, did you have one of the following? <ul style="list-style-type: none"> <input type="checkbox"/> Medicaid providing only family planning service (Advanced) <input type="checkbox"/> Medicaid providing only coverage for the medically needy (Advanced) 		
		All months J F M A M J J A S O N D

Part III – Household Information

1. Were all members of your household covered by one of the health insurance plans listed above for some part of each month of 2015?
 Yes No Unsure (Basic if checked Yes)
2. If you or a member of your household did not have one of the health insurance plans listed above, were you or your household covered by another plan?
 Yes No Unsure (Intermediate)
If yes, list health insurance plan _____

To be completed by a Certified Volunteer Preparer:

If answer to question 1 or 2 above is "No" or "Unsure," does the taxpayer or member of household qualify for a coverage exemption from the Shared Responsibility Payment? Use Publication 4012 to determine. Yes No (Intermediate) Explain _____

Certified Volunteer Preparer: Use the information in Parts I, II, and III above to complete the healthcare coverage chart on Form 13614-C, Part VI

Part IV – IRS Certified Volunteer Quality Reviewer Section – Federal Return

1. If the taxpayer is Head of Household, did s/he pay more than 1/2 the costs of keeping up the home? Yes No
2. If the taxpayer is Head of Household and married, did s/he live apart from spouse for the last six months of the year? Yes No
3. Was the taxpayer a dependent of anyone else (If Yes, check the box in the Interview section indicating such and verify they aren't receiving a personal exemption) Yes No
4. Was Publication 4012 used to verify all dependency exemptions? Yes No
5. If taxpayer received a 1099-MISC with an amount in box 7, was the form correctly reported on a Sch C or Sch C-EZ? Yes No
6. If taxpayer had self-employment income reported on a Sch C or Sch C-EZ, is there a loss OR do expenses exceed \$25,000? (If Yes, this return is out of scope for VITA) Yes No
7. If taxpayer has education expenses (including tuition and fees reported on a 1098-T), were the amounts correctly reported as either an education credit or tuition and fees adjustment? Yes No

Certified Volunteer Preparer's name _____

Certified Volunteer Quality Reviewer's name _____

FORM W-2: WAGES

a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN) 48-6633333			1 Wages, tips, other compensation \$24,000.00		2 Federal income tax withheld \$3,375.00								
c Employer's name, address, and ZIP code JP Wynne High School 344 Heisenberg Blvd Your City, YS, Your Zip			3 Social security wages \$25,000.00		4 Social security tax withheld \$1,550.00								
			5 Medicare wages and tips \$25,000.00		6 Medicare tax withheld \$363.00								
			7 Social security tips		8 Allocated tips								
d Control number			9		10 Dependent care benefits								
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12					
Walter H White		308 Negra Arroyo Lane		Your City, YS, Your Zip		<input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		D \$1000.00					
f Employee's address and ZIP code			13 Other		12b		12c						
					12d								
15 State	YS	Employer's state ID number	1568966333	16 State wages, tips, etc.	\$24,000.00	17 State income tax	\$1,156.00	18 Local wages, tips, etc.	\$24,000.00	19 Local income tax	\$89.00	20 Locality name	YCity

Form **W-2** Wage and Tax Statement **20XX** Department of the Treasury—Internal Revenue Service

a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN) 45-8999999			1 Wages, tips, other compensation \$13,236.00		2 Federal income tax withheld \$998.00								
c Employer's name, address, and ZIP code A1A Car Wash 777 Blue Sky Way Your City, YS, Your Zip			3 Social security wages \$13,236.00		4 Social security tax withheld \$821.00								
			5 Medicare wages and tips \$13,236.00		6 Medicare tax withheld \$192.00								
			7 Social security tips		8 Allocated tips \$260.00								
d Control number			9		10 Dependent care benefits								
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12					
Skyler L White		308 Negra Arroyo Lane		Your City, YS, Your Zip		<input type="checkbox"/> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay							
f Employee's address and ZIP code			13 Other		12b		12c						
					12d								
15 State	YS	Employer's state ID number	488555555555	16 State wages, tips, etc.	\$13,236.00	17 State income tax	\$650.00	18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **20XX** Department of the Treasury—Internal Revenue Service

STATE TAX REFUND

Walter and Skyler filed as married filing jointly and received a refund of \$199 on their previous year's state return. They itemized deductions on their previous year's Federal return and deducted state income tax.

- Sch A, line 5a: \$2,100
- Sch A, line 5b: \$2,000
- Total itemized deductions: \$12,400
- Taxable income: \$23,000

ALIMONY

Skyler received \$50 a month for all 12 months of 2014 from her ex-husband from a previous marriage in order to pay her medical expenses. Skyler's ex-husband also paid her \$100 a month for child support.

FORM 1099-MISC: BUSINESS/SELF-EMPLOYMENT INCOME

Walter is also self-employed as a chemistry tutor, and he received a 1099-MISC for his work. He also received \$200 in cash payments for tutoring. He used the cash method of accounting, materially participated in the business and had no employees working for him. His business address is the same as his home address.

Walter had the following expenses:

- Advertising: \$600
- Office supplies: \$1,000
- Legal services: \$600

He also used his vehicle for business travel of 5000 miles. He put his car into service on January 8, 2010. He has written documentation of all his mileage. Walter uses his car for personal use as well, and Skyler has her own car.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Rents		OMB No. 1545-0115		Miscellaneous Income
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		\$		20XX		
JP Wynne High School 344 Heisenberg Blvd Your City, YS, Your Zip		\$		Form 1099-MISC		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Other income		4 Federal income tax withheld		
48-6633333	xxx-xx-0196	\$		\$		
RECIPIENT'S name		5 Fishing boat proceeds		6 Medical and health care payments		
Walter H. White		\$		\$		
Street address (including apt. no.)		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
308 Negra Arroyo Lane		\$ 7,600.00		\$		
City or town, state or province, country, and ZIP or foreign postal code		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		
Your City, YS, Your Zip		\$		\$		
Account number (see instructions)		11		12		
		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 **1099-MISC** www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

FORM 1099-R: RETIREMENT INCOME

Walter received disability pension for part of the tax year when he was disabled from the Teacher's Union. He then recovered and no longer received any disability pension payments. The minimum retirement age at teaching job is 65.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Teacher's Union PO Box 302150 Your City, YS, Your Zip		1 Gross distribution \$ 8,000.00	OMB No. 1545-0119 20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 8,000.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 67-1212111	RECIPIENT'S identification number xxx-xx-xxxx	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,125.00		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.
RECIPIENT'S name Walter H White		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 308 Negra Arroyo Lane		7 Distribution code(s) 3	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code Your City, YS, Your Zip		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 \$	13 State/Payer's state no.	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Fidelity Pension Plan 400 State Street Boston, MA 02116		1 Gross distribution \$ 1,200.00	OMB No. 1545-0119 20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 1,200.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 45-8888888	RECIPIENT'S identification number xxx-xx-0196	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 120.00		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.
RECIPIENT'S name Skyler L White		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 308 Negra Arroyo Lane		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code Your City, YS, Your Zip		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 \$	13 State/Payer's state no.	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

EDUCATOR EXPENSES:

Walter was a full-time high school teacher. He spent \$600 on classroom supplies, and he was reimbursed for \$150 of the \$600 he spent. Make sure that he is able to deduct/itemize the full amount of his expenses paid out-of-pocket.

ALIMONY PAID:

Walter paid his ex-wife, Melanie Brown, \$2,400 in alimony during 2014. Walter does not know what Melanie's SSN is and he has no way of getting it, so Walter must paper file his return.

IRA CONTRIBUTION:

Walter contributed \$4,000 to a traditional IRA and \$1,000 to a Roth IRA.

STUDENT LOAN INTEREST:

Walter paid \$1,550 in interest on his student loans that he took in order to attend an accredited university.

FORM 1098-T: TUITION STATEMENT

Walter paid Walter Jr.'s tuition and received a 1098-T. Jr. did not receive a 1098-T the previous year with box 2 filled in and box 7 checked. Jr. has never been convicted of a felony, he is a full-time student, and he is a junior. Jr. received a grant of \$2,500, but it is not reported on his 1098-T. He also paid \$500 for course-related books. Walter is not sure whether an adjustment or credit would be more beneficial.

<input type="checkbox"/> CORRECTED				Tuition Statement
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number The University of New Mexico 1 University Blvd Albuquerque, NM 87131		1 Payments received for qualified tuition and related expenses \$ 6,000.00	OMB No. 1545-1574 20XX Form 1098-T	
FILER'S federal identification no. 25-777688	STUDENT'S social security number xxx-xx-0196	3 If this box is checked, your educational institution has changed its reporting method for 2014 <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name Walter White, Jr.		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.) 308 Negra Arroyo Lane		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 2015 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Your City, YS, Your Zip				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	
Form 1098-T		(keep for your records)	www.irs.gov/form1098t	Department of the Treasury - Internal Revenue Service

ITEMIZED DEDUCTIONS

Walter and Skyler want to itemize deductions and provided you with the following information:

Receipt	Amount
Educator expenses	?
Health insurance premiums	\$1,100
Health club membership	\$300
Funeral costs for Skyler's mother	\$3,000
Chamber of Commerce contributions	\$600
Homeowner's Association contributions	\$540
Toiletries	\$90
Raffle tickets for high school fundraiser	\$160
Scientific journal for Walter's job	\$85
Salvation Army cash contribution	\$700
Safe deposit box	\$95
Last year's tax preparation fee	\$150
FMV of furniture donated to Goodwill	\$400
Eye doctor co-pays	\$250
Medical miles	250
Unnecessary cosmetic surgery (unreimbursed)	\$225
Money for Jesse Pinkman	\$365
Car tag and tax	\$324.50
Fishing license	\$120
Aspirin (over the counter)	\$15
Prescription drugs (unreimbursed)	\$80
Life insurance premiums	\$350
Asthma medication (unreimbursed)	\$300
Surgery bills (unreimbursed)	\$670
Lab fees at hospital (unreimbursed)	\$180
Vitamins (over the counter)	\$125
Federal income tax	\$3,999
Personal property tax	\$850
Taxes paid on water and sewer	\$313
Credit card interest	\$520
Personal loan interest	\$800
Church tithes	\$250

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Highland Mortgage Company 2140 11th Ave S Your City, YS, Your Zip		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no. 23-4445555	PAYER'S social security number xxx-xx-0196	1 Mortgage interest received from payer(s)/borrower(s)* \$ 6,552.00	Copy B For Payer/Borrower The information in boxes 1, 2, 3, and 4 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.	
PAYER'S/BORROWER'S name Walter H White		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.) 308 Negra Arroyo Lane City or town, state or province, country, and ZIP or foreign postal code Your City, YS, Your Zip		3 Refund of overpaid interest \$		
Account number (see instructions)		4 Mortgage insurance premiums \$650.00		
		5 Real estate taxes \$560.00		
Form 1098 (keep for your records)		www.irs.gov/form1098	Department of the Treasury - Internal Revenue Service	

Part I Recipient Information

1 Marketplace identifier Your State	2 Marketplace-assigned policy number 5749554	3 Policy issuer's name Health Insurance Company		
4 Recipient's name Skyler		5 Recipient's SSN XXX-XX-XXXX	6 Recipient's date of birth 08/11/1971	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 04/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment no.) 308 Negra Arroyo Lane		
13 City or town Your City	14 State or province YS	15 Country and ZIP or foreign postal code Your Zip		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	Skyler White	xxx-xx-xxxx	08/11/1971	04/01/20XX	12/31/20XX
17					
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February			
23 March			
24 April	220.70	273.53	52.83
25 May	220.70	273.53	52.83
26 June	220.70	273.53	52.83
27 July	220.70	273.53	52.83
28 August	220.70	273.53	52.83
29 September	220.70	273.53	52.83
30 October	220.70	273.53	52.83
31 November	220.70	273.53	52.83
32 December	220.70	273.53	52.83
33 Annual Totals	1,986.30	2,461.77	475.47

RESIDENTIAL ENERGY CREDIT:

Walter installed a hot water boiler, which was certified by the CEE. The cost of the boiler was \$600 and the labor cost to install the heater was \$100, which includes on-site installation and preparation cost of \$50

He also installed a metal roof as a qualified efficiency improvement of \$1,000 and exterior windows that meet the Energy Star requirements for \$300.

REFUND/AMOUNT OWED:

If Walter receives a refund or owes money, he would like to deposit the money into his savings account. His account is at Regions Bank, but he cannot remember the routing number. His savings account number is 138965787.