



SAVE FIRST

**VOLUNTEER
TRAINING NOTES**

10	Taxable refunds, credits, or offsets of state and local income taxes. F9 for worksheet		0
11	Alimony received		0
12	Business income or (loss)		0
13	Capital gain or (loss)	Schedule D not required: <input type="checkbox"/>	0
14	Other gains or (losses)	Form 4684 only: <input type="checkbox"/>	0
15a	IRA distributions	Total	0
b	Taxable amount	Check if rollover: <input type="checkbox"/> and F9 to explain: <input type="checkbox"/>	0
16a	Pensions and annuities	Total	0
b	Taxable amount	Check if any amounts were rolled over: <input type="checkbox"/>	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc		0
18	Farm income or (loss)		0
19	Unemployment compensation		0
	Repayment of 2011 unemployment compensation		0
20a	Social security benefits		0
b	Taxable amount	D <input type="checkbox"/> LSE <input type="checkbox"/>	0
21	Other income.		
	Type: _____ Amount		0
	*Amounts from Forms W2G, 6478, 8814, and 1099M; HSA, MSA, MEDMSA, LTC, Schedules K-1, ESAs, QTPs, NOL carryovers, and recoveries of itemized deductions transfer here. If you are using the statement, check here <input type="checkbox"/>		
	AND manually enter _____ on the statement.		
	_____ exclusion and amount:	0	Form 2555 or 2555-EZ only.
	NOL carried forward	0	
	F9 for NOL statement	<input type="checkbox"/>	
22	Total income	(Earned: _____)	0

Adjustments to Income			
23	Educator expenses		0
24	Certain business expenses of reservists, qualified performing artists, and fee-based government officials. Form 2106 or 2106-EZ		0
25	Health savings account deduction. Form 8889		0
26	Moving expense. Form 3903		0
27	Deductible part of self-employment tax		0
28	Self-employed SEP, SIMPLE, and qualified plans		0
29	Self-employed health insurance deduction		0
30	Penalty on early withdrawal of savings		0
31	Alimony paid.		
	Recipient's SSN: _____ and amount	_____	0
32	IRA deduction		0
33	Student loan interest deduction		0
34	Tuition and fees deduction		0
35	Domestic production activities deduction. Form 8903		0
	Other: Reforestation		0
	Sub-pay (Trade Act)		0
	Jury duty pay you gave to your employer		0
	501(c)18 pension plan		0
	PPR		0
	Form 2555, line 50		0
	Archer MSA deduction. Form 8853		0
	Deduction for whistleblower fees		0
36	Total adjustments		0
37	Adjusted gross income		0

This facsimile form is not approved for filing directly to the IRS.
Print IRS form using "Print Return" or "Print Current Form".

REVIEW: EXEMPTIONS

ANSWER KEY ON PG. 13

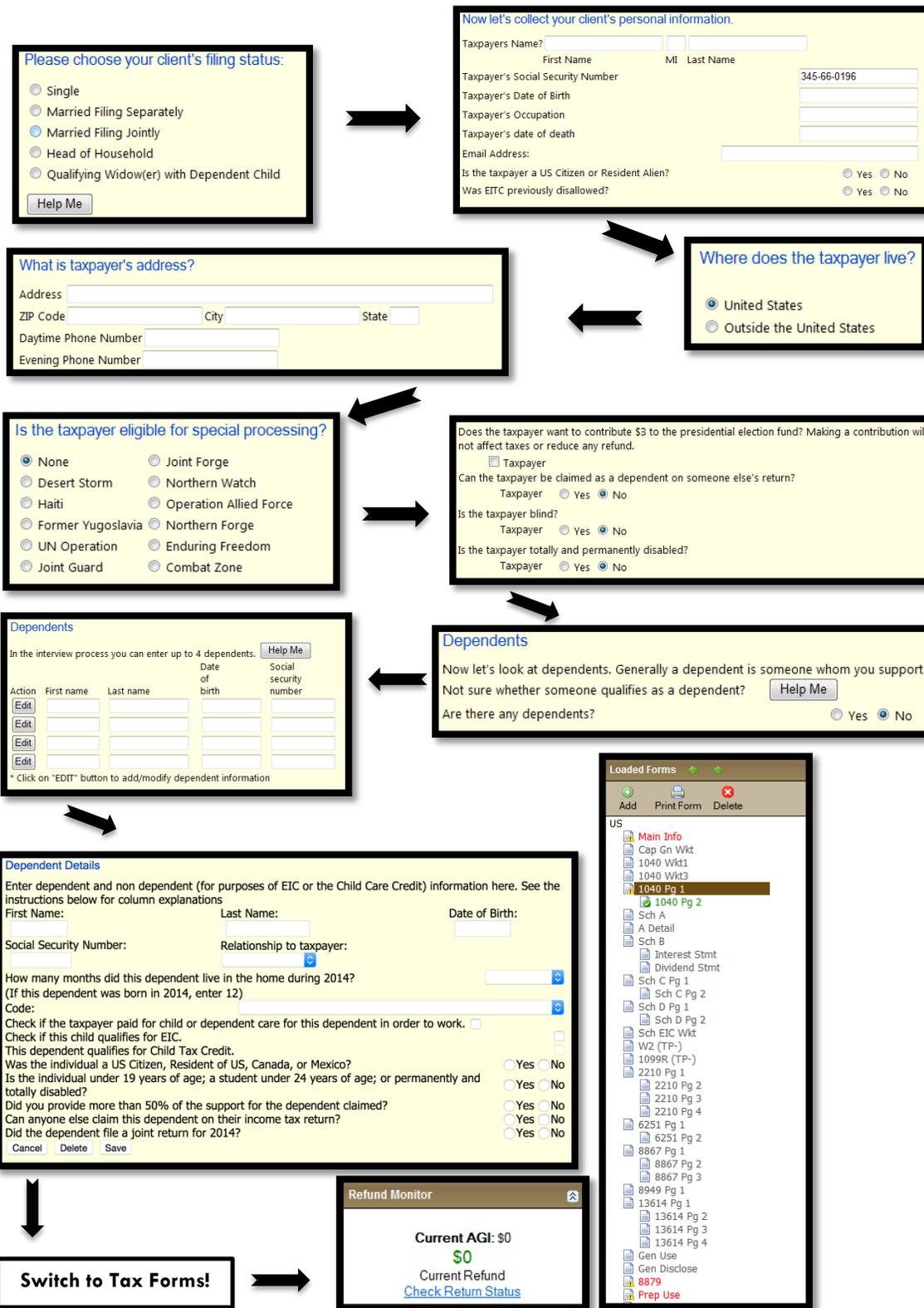
1. Where should you look for help in determining dependency exemptions?
2. Walter White has been married for 10 years. He and his wife have one child, who is a U.S. citizen, and they pay all of his support. The child 23 years old and permanently and totally disabled. How many exemptions will Walter receive and what is the total amount of his exemptions?
3. Niki lives with her parents who provide all of her support. Niki has a part-time job and is filing her tax return as single. How many exemptions will Niki receive and what is the total amount of the exemption?
4. Jamie lives in Birmingham. His mother is an unmarried, U.S. citizen who lives in Montgomery. She only made \$2000 in 2015, so Jamie provided almost all of her support. Is Jamie's mother his qualifying child, qualifying relative or neither? Why?

REVIEW: FILING STATUS

ANSWER KEY ON PG. 13

1. Cassie's husband died in 2012. She has one son, Parker, who is 10, who lives with her all year. She provides all of Parker's support and all of the cost of keeping up the home. Cassie's filing status should be _____.
2. Brendan and Kaitlin separated in August of 2015. Their child, Alexandra, lived with Brendan all year. Brendan should file as _____. Kaitlin should file as _____.
3. Lane's husband died in 2014. He has two children and provides all the cost of keeping up his family's home. Lane's filing status should be _____.
4. Lorie works as a teacher and pays all of the cost of keeping up the home for herself and her cousin, Malcolm. He lived with Lorie for 7 months while he was unemployed. Lorie should file as _____.
5. Allison and Logan got married on December 28, 2015. She had 9 bridesmaids, and made Logan pay for the entire wedding. They are currently honeymooning in Bora Bora. When they return to the United States to file their taxes, what must their filing status be?
_____.

INTERVIEW



MAIN INFO FORM

- Check all of the taxpayer's information
- Check the filing status
- Check the information about the dependents, including if the boxes for Dependent Care Expenses, Child Tax Credit and the Earned Income Credit should be checked
- Check the number of exemptions
- In the State Information Section, either check the box if you are not preparing a state return for the taxpayer or type in AL or SC for either the full year resident or part-year resident box

State Information If you are not preparing a state return, check here or fill in state information below
Full year resident: and Part-year: and Nonresident:

- in the PIN section, have the taxpayer enter a 5-number PIN (any number of their choosing, cannot start with 0, they don't need to remember it—this strictly serves as an electronic signature)

The date must be entered below. This is today's date: 12/05/2012

Taxpayer's PIN 0 Enter 5 numbers, other than all zeroes. Do NOT use @Today.
Date:

authorize do not authorize

ERO firm name to enter this PIN as my
signature on my tax year 2012 electronically filed income tax return.

Spouse's PIN 0 Enter 5 numbers, other than all zeroes. Date:

authorize do not authorize

ERO firm name to enter this PIN as my
signature on my tax year 2012 electronically filed income tax return.

FORM 1099-INT: ENTER ON INTEREST STMT IN LOADED FORMS MENU

US Schedule B		Interest Received						2011	
Amounts shown in Box 8 should not be entered in the "Box 1 or 3 amount" column. Instead, enter an "E" in the "NAEOB column" and the amount from Box 8 in the "NAEOB amount" column.									
Payer	Box 1 or 3 amount	TSJ	State adjust +/- Amount	NAE OB	NAEOB amount	AMT PAB	Early penalty	Federal withheld	
	0		0		0	0	0	0	
	0		0		0	0	0	0	
	0		0		0	0	0	0	
	0		0		0	0	0	0	

FORM 1099-DIV: ENTER ON DIVIDENT STMT IN LOADED FORMS MENU

US Schedule B		Dividend Income								2011	
Payer	Ordinary dividends	Qualified dividends	TSJ	State adjust +/- Amount	N	Capital gain	1250 gain	28% gain	Fed. with.	Exempt int. div.	AMT PAB
	0	0		0		0	0	0	0	0	0
	0	0		0		0	0	0	0	0	0
	0	0		0		0	0	0	0	0	0
	0	0		0		0	0	0	0	0	0

2014 STATE TAX REFUND: ANSWER QUESTION UNDER LINE 9

Did you itemize deductions last year and receive state or local tax refunds, credits, or offsets? Answer "No" if you deducted state sales tax instead of state income tax

Yes No

No: Check No
Yes: SEE YOUR SUPERVISOR

NO FORM: GAMBLING WINNINGS: LINK LINE 21 → 1040 WKT 7

_____	16 Describe	_____	0
_____	17 Describe	_____	0
_____	18 Describe	_____	0
_____	19 Describe	_____	0
_____	20 Describe	_____	0
_____	21 Describe	_____	0
_____	22 Describe	_____	0

CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES: ENTER ON 2441 PG. 1 IN LOADED FORMS MENU

_____	Part I: Persons or Organizations Who Provided the Care			
_____	The combined city, state, and Zip code field below is used for legacy e-filing and printing.			
_____	_____			
_____	1(a) Care provider's name	(b) Street address Zip code, city, and state Combined city, state, and Zip code	(c) ID number SSN or EIN	(d) Amount paid
_____	Code: _____	_____ ▶ _____	EIN? <input type="checkbox"/> Type: _____	0
_____	Code: _____	_____ ▶ _____	EIN? <input type="checkbox"/> Type: _____	0
_____	Part II: Credit for Child and Dependent Care Expenses			
_____	2 Information about your qualifying person(s). To qualify the persons must have shared the same home with you in 2011. If you received dependent care benefits from your employer, fill in page 2 of this form. Only list below those expenses not excluded on page 2. Total not excluded on page 2 _____ 0			
_____	(a) Qualifying person's name First name Last name		(b) Social security number	(c) Qualified expenses * See below.
_____	_____		_____	0
_____	_____		_____	0
_____	* Qualified expenses are those you incurred and PAID in 2011.			
_____	Total of the line 2 amounts			0
_____	3 Smaller of line 2, \$3,000 for 1 qualifying person, or \$6,000 for 2 or more persons. If you completed Part III, amount from line 31			
_____				0

SOUTH CAROLINA RETURN

- **STEP 1:** Make sure you filled in SC on the **Main Info Page** on the Loaded Forms Menu and chose either part-year or full year resident.

State Information If you are not preparing a state return, check here or fill in state information below

Full year resident: and Part-year: and Nonresident:

- **STEP 2:** Scroll down to **county code** and choose the correct county for where the taxpayer lives (23 for Greenville County, 42 for Spartanburg County)

County code Use code 01 through 46 if you live in SC; use "99" if you live in the United States; use "00" if you live outside the United States.

Check if this is a SPARTANBURG corporation, check here

If you are filing a 42

If you are filing a SUMTER

If you have filed a FEDERAL OR STATE EXPANSION CHECK HERE

- **STEP 3:** Go to **SC 1040 Pg 3**, and choose **YES** for “Do you want to electronically file this return?”

Do you want to electronically file this return? Yes No

Check here if you want to file this return as unlinked:

- **STEP 4:** Choose the correct option for how the taxpayer wants to receive a refund or pay a balance.

Check here if you want the state refund deposited to the same bank account as listed for your Federal refund, including Money Clip. This information will not appear below, but will be transmitted to South Carolina and will appear on the printed form.

Check here if you want the state refund deposited into a different account.

Check here to have the state refund check mailed to you.

Check here to have the state refund deposited onto a Bank of America debit card.

- **STEP 5:** Choose **NO** to the question below.

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer Yes No

ANSWER KEY

REVIEW: EXEMPTIONS

1. Always turn to the **Publication 4012: pg. C-5** and begin with Table 1: Dependency Exemption to determine dependency exemptions.
2. Walter will receive 3 exemptions for a total of \$12,000. Walter and his wife are eligible for personal exemptions, and his son passes all the tests to be a qualifying child dependent.
3. Nike will not receive an exemption for a total of \$0. Niki is not eligible for a personal exemption because she passes all the test to be claimed as a dependent by her parents; whether or not her parents actually claim her as a dependent is irrelevant to Niki's eligibility for a personal exemption.
4. Jamie's mother can be claimed as a qualifying relative dependent. She is not a qualifying child of any other person, is one of the qualifying relationships, and had a gross income of less than \$4,000. Jamie's mother does not have to live in the home with him to qualify as his qualifying relative dependent.

REVIEW: FILING STATUS

1. Head of Household
2. Married Filing Separately; Married Filing Separately (Brendan does not qualify for Head of Household because he lived with his spouse at some point during the last 6 months of the year)
3. Qualifying Widow with Dependent Child
4. Single (Lorie is not eligible to file as Head of Household because Malcom is not a qualifying person for Head of Household)
5. Married Filing Jointly or Married Filing Separately