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Line	Description	Taxpayer's Forms	Directions	Tab in 4012	Instructions and Special Notes
1-5	Filing Status	Social Security Cards (or SSA-1099, ITIN)	Choose filing status in Basic Information section	B-1 through B-3	➢ Try to avoid using MFS (if one spouse itemizes, the other has to as well) ➢ If spouse died in current tax year → MFJ ➢ If spouse died in previous 2 tax years → QW or S ➢ If spouse died before previous 2 tax years→ S or HoH
6	Dependents List and Total Number of Exemptions	Social Security Cards; Possibly Form 8332	Type in taxpayer, spouse and dependent information in Basic Information; Start with QC Chart on C-5	C-1 through C-8	➢ Custodial Parent: HoH, EIC, and Child/Dependent Care Benefits ➢ Noncustodial Parent: Dependency exemption and Child Tax Credit
7	Wages, Salaries	W-2	Federal Section → Income → Wages and Salaries (W-2)	D-9, D-10	➢ Check taxpayer's or spouse's name ➢ Make sure to type in all information exactly as you see it on the W-2 ➢ If the address is different than the one in the Basic Information section, make changes (MUST MATCH W-2 EXACTLY) ➢ Calculations on lines 3, 4, 5, 6 and 16 automatically fill in, so edit boxes as necessary ➢ If Box 12, 13 (retirement plan) or 14 is filled in, check to see if qualify for Retirement Savings Contribution Credit
	Disability Pension Income	W-2 or 1099-R	Federal Section → Income → IRA/Pension Distributions (1099-R, 1099-SSA) → Add or Edit a 1099-R	D-23	➢ If Box 7 of 1099-R has Code 3 and it is received before retirement age, treat as wages and click "Check here to report on Form 1040, Line 7"
	Tips	None (if unreported)	Federal Section → Income → Wages and Salaries (W-2) Federal Section → Other Taxes → Tax on Unreported Tip Income (Form 4137)	D-9	➢ Add any unreported tips to the blank on the W-2 ➢ If unreported tips are under $20/month, enter the total amount of tips on Form 4137 (first blank)
	Scholarships	W-2 or 1098-T	Federal Section → Income → Other Income → Other Compensation → Scholarships and Grants Federal Section → Income → Wages and Salaries (W-2)	J-1	➢ Taxable amounts include payment for services/personal living expenses (room & board) ➢ If taxpayer received a W-2 for the scholarship or fellowship, include the amount on a W-2 ➢ If taxpayer did not receive a W-2, input the amount in the Scholarships and Grants section. The amount should transfer to line 7.

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7	Household Employee Income		Federal Section → Income → Other Income → Other Compensation → Household Employee Income		➢ If household employee earns less than $2,000 a year, employer is not required to issue W-2 but the amount must be entered as Household Employee Income
8	Interest	1099-INT	Federal Section → Income → Interest and Dividends (1099-INT, 1099-DIV) →Interest or Dividend Income → Interest Income, Form 1099-INT <u>OR</u> Tax Exempt Interest Income, Form 1099-INT, Box 8 or Form 1099-DIV, Box 10	D-12 thru D-14	➢ Fill in the payer and Box 1 or 3 amount ➢ Fill in any other information such as early penalty or federal withholding ➢ Make sure if you put in early penalty that it carried over to Line 30 of the 1040 ➢ If the interest is tax exempt (amount in Box 8), enter on this form: ○ Tax Exempt Interest Income, Form 1099-INT, Box 8 or Form 1099-DIV, Box 10
9	Dividends	1099-DIV	Federal Section → Income → Interest and Dividends (1099-INT, 1099-DIV) → Dividend Income, Form 1099-DIV, Box 1	D-15	➢ Fill in payer and any information such as ordinary dividends, qualified dividends, capital gain or federal withheld ➢ Make sure if you put in a capital gain that it carried over to Line 13 of the 1040
10	Prior year State Tax Refund	1099-G, Prior year Federal and State Tax Return	Federal Section → Income → State and Local Refunds (1099-G Box 2)	D-11	➢ In Section 1, enter: ○ State tax refund ○ Last year's Itemized Deductions & Filing Status ➢ Use Section 2 if MFS in PY ➢ Instructions on PY Sch A info: TBA
11	Alimony	Divorce Agreement	Federal Section → Income → Alimony Received		➢ Do not need Social Security number
12	Business Income (PROFIT ONLY)	1099-MISC (Box 7), W-2 (Statutory Employee), Personal Records (Cash), or 1099-K	Federal Section → Income → Form 1099-Misc (once complete, click "Continue" and add to Schedule C/C-EZ) Sch C-EZ: Simplified version for up to $5,000 in business expenses See next page for Schedule C	D-29 thru D-35	➢ If income is reported on a 1099-MISC, do not link from line 12 of 1040 view. Instead: ○ Enter 1099-MISC (under Federal Section) first and click continue ○ Add to appropriate Sch C/C-EZ ➢ Schedule C-EZ (simplified version): ○ Instructions TBA when TaxSlayer releases Schedule C-EZ ○ Basic components • Gross receipts income reported on 1099-MISC with Box 7, W-2 if the "Statutory Employee" box is checked, 1099-K or cash payments • Total expenses (including vehicle info) • Net profit

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			Sch C: Use for business expenses between $5,000 and $25,000 Make sure to check the Statutory Employee box in box 13 of W-2, if applicable		➢ Schedule C: ○ Enter Basic Information About Your Business ○ Enter Questions About The Operation of Your Business ○ Enter Additional Income (<u>only</u> if income was not reported on a 1099-Misc; if income was reported in Box 7 of 1099-Misc, it will automatically carry through after entered) ○ Enter qualified business expenses as appropriate
15a	IRA Distributions	1099-R	Federal Section → Income → IRA/Pension Distributions (1099-R, 1099-SSA) → Add or Edit a 1099-R	D-17 thru D-26	➢ Traditional IRAs only; SEP and SIMPLE Plans are out of scope!
16a	Pensions and Annuities	1099-R, CSA 1099-R, and possibly W-2 if Disability Pension Income RRB-1099-R	Federal Section → Income → IRA/Pension Distributions (1099-R, 1099-SSA) → Add or Edit a 1099-R	D-17 thru D-26	➢ If 1099-R is Defined Benefits, not taxable on AL40 ➢ If Box 7 has code 3: ○ If received before retirement age, treated as wages. Make sure to click: "Check here to report on Form 1040, Line 7" ○ If received after retirement age, treated as retirement. Do not check the box ➢ If Box 7 has code G, check Rollover box and enter the amount rolled over in blank below ➢ *Out of Scope for Campus Fellows if Taxable Amount (Box 2a) is blank and 9b has an amount* ➢ *Out of Scope for Campus Fellows*
19	Unemployment Compensation	1099-G	Federal Section → Income → Unemployment Compensation (1099-G Box 1)		➢ Fill in all information on 1099-G
20a	Social Security Benefits	SSA-1099	Federal Section → Income → IRA/Pension Distributions (1099-R, 1099-SSA) → Social Security Benefits Lump-Sum Benefits: see Site Coordinator	D-27, D-28	➢ If taxpayer has other forms of income, add amount to IRA/Pension Distributions (1099-R, 1099-SSA) ➢ If no other source of income, consult Chart on A-1 of Pub 4012 (might not need to file). ➢ Fill in the form for Taxpayer/Spouse: ○ SS Benefit: Amount in Box 5 ○ Federal tax withheld: Amount in Box 6 ○ Medicare Premiums: Add Parts B, C and D
21	Other Income (Gambling)	W2-G	Federal Section → Income → Other Income → Gambling Winnings (W-2G) <u>OR</u> Other Inc. Not Reported Elsewhere		➢ Fill in all information on W-2G ➢ If no W-2G, enter Description and Amount on Other Inc. Not Reported Elsewhere ➢ Amount will carry over to line 21 on the 1040 ➢ Enter any gambling losses (Sch A., Misc Deductions)

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21	Other Income (Gambling) Other Income (Prizes & Awards) Other Income (Jury Duty Pay)	W2-G 1099-MISC (For income not in Box 7) Jury duty statement	Federal Section → Income → Other Income → Gambling Winnings (W-2G) OR Other Inc. Not Reported Elsewhere Federal Section → Income → 1099-Misc Federal Section → Income → Other Income → Other Inc. Not Reported Elsewhere		➢ Fill in all information on W-2G ➢ If no W-2G, enter Description and Amount on Other Inc. Not Reported Elsewhere ➢ Amount will carry over to line 21 on the 1040 ➢ Enter any gambling losses (Sch A., Misc Deductions) ➢ Enter 1099-MISC with amount in box 3 ➢ Enter Description and Amount ➢ If jury duty pay is given to employer, record in Deductions → Other Adjustments
23	Educator Expenses	Receipts up to $250 (don't need to see, but taxpayer should keep receipts)	Federal Section→ Deductions → Adjustments→ Educator Expenses		Enter qualified expenses up to $250 for taxpayer and spouse (if eligible) who work K-12 for up to 900 hours Enter expenses >$250 on Schedule A if itemizing deductions.
27	Deducible Part of Self-Employment Tax	Fill out Sch C or Sch C-EZ	TaxSlayer Calculates		
30	Penalty on Early Withdrawal of Savings	1099-INT or 1099-OID	TaxSlayer (if entered on Interest Statement)		
31	Alimony Paid	Recipient's SSN	Federal Section→ Deductions → Adjustments→ Alimony Paid	E-5	➢ Enter recipient's SSN and total paid for whole year
32	IRA Deduction		Federal Section→ Deductions → Adjustments→ IRA Deduction		➢ Do NOT enter more than $5,500 ($6,500 if age 50 or older) for taxpayer or spouse. ➢ Deduction also cannot exceed compensation. ➢ Contribution must be to a traditional IRA.
33	Student Loan Interest Deduction	1098-E	Federal Section→ Deductions → Adjustments→ Student Loan Interest Deduction	E-6	➢ Up to $2,500 of interest paid on loan for tuition in name of taxpayer, spouse or dependent (when the loan was obtained) ➢ Qualified expenses include tuition and fees required for enrollment, room and board, transportation, books, supplies, and equipment
34	Tuition and Fees Deduction	1098-T	Federal Section→ Deductions → Adjustments→ Tuition and Fees Deduction (Click "Tuition and Fees Deduction" if it is the most beneficial option)		➢ Tuition can be entered as an adjustment or credit → check both for better refund. ➢ Can deduct up to $4,000 for taxpayer, spouse or dependent for qualified tuition and related expenses; NOT books. ➢ Subtract amounts paid with scholarships and grants.
35	Jury Duty Pay (given to employer)		Federal Section→ Deductions → Adjustments→ Other		➢ Click "Jury Duty Pay" from the dropdown menu and enter the amount given to employer

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40	Standard Deduction OR Itemized Deductions	Receipts and possibly 1098	TaxSlayer calculates the Standard Deductions if no itemized deductions are entered Check to see if Itemized Deductions are more advantageous if taxpayer has a large number of medical bills and home mortgage payments	F-1 thru F-13	➢ Unreimbursed Medical and Dental Expenses ○ Insurance premiums paid -Medicare (pulls from SSA-1099) ○ Prescriptions and other expenses ➢ Taxes You Paid ○ State/Local Sales Tax Worksheet: Enter local sales tax and state sales tax (4% for AL) ○ City/county real estate taxes ○ Personal property taxes ○ Ad valorem tax (subtract $24.50) ➢ Mortgage Interest and Expenses (Form1098) ○ Home mortgage interest/points ○ Mortgage insurance premiums ➢ Gifts to Charity ○ Cash contributions ○ Non-Cash contributions (FMV < $500) ➢ Unreimbursed Employee Business Expense ○ Employment (union dues, work uniform, job education, excess educator expenses) ➢ Miscellaneous Deductions ○ Tax preparation fees, safe deposit box ○ Gambling losses from W2-G
42	Exemptions		TaxSlayer Calculates		➢ $4,050 for taxpayer, spouse and each dependent exemption
48	Foreign Tax Credit	1099-DIV (Box 6)	TaySlayer pulls from 1099-DIV (Do not attempt to enter from the Credits Menu: Form 1116 is out of scope)		➢ Foreign tax paid >$300 ($600 if MFJ) is out of scope!
49	Credit for Child and Dependent Care Expenses	No forms, but need EIN/SSN of child care center/person	Federal Section→ Deductions → Credits Menu → Child Care Credit (Form 2441)	G-1, G-3	➢ Fill in Step 1 – Child Care Providers information ➢ Click Step 2 – Dependents or Step 3 – Qualifying Persons and add expenses to the appropriate dependent/qualifying person ➢ Qualifying children must be under 13 or incapable of care ➢ Expenses must be for when taxpayer was working or looking for work ➢ If Box 10 of W-2 was filled in, form 2441 must be filled out

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50	Education Credits	1098-T	Federal Section→ Deductions → Credits Menu → Education Credits (Form 1098-T)	J-1 thru J-10	➢ Tuition can be entered as an adjustment or credit → check both for better refund. ➢ Subtract amounts paid with scholarships and grants. ➢ Both the AO and LL Credits cannot be claimed for the same expenses. ➢ American Opportunity Credit: available for 4 years while pursuing degree, at least half-time enrolled, no felony, and includes tuition, fees, and required course materials (books, supplies, equipment) ➢ Lifetime Learning Credit: available for all years, does not need to be pursuing degree, available for one/more courses, if felony can still receive, and includes only tuition/fees.
51	Retirement Savings Contribution Credit	Box 12, Retirement Plan Box checked in Box 13, Box 14 or Taxpayer tells you he/she has contributed to a plan	Federal Section→ Deductions → Credits Menu → Retirement Savings Credit (Form 8880)	G-6, G-7	➢ Check qualifications if Box 12 has a code D or E OR if Box 13 has retirement plan checked ➢ If Box 14 of W-2 has a code or if taxpayer has contributed to a plan, see site coordinator manual. ➢ On the 8880 form: ➢ Enter the amount of early distributions OR leave blank ➢ Note: make sure student status is reflected correctly for Taxpayer/Spouse in Basic Information Section
52	Child Tax Credit		TaxSlayer Calculates	G-8, G-9	➢ Credit for each qualifying child under 17
53	Residential Energy Credits	Qualified energy efficient improvements to main home	Federal Section → Deductions → Credits Menu → Residential Energy Credit (Form 5695) → Nonbusiness Energy Property (Energy Efficient Improvement option is Out of Scope) Only qualifies if the energy efficiency improvements or residential energy property costs were made to your main home located in the United States and were NOT related to the construction of the main home (Check first box and not second box)		➢ Only Nonbusiness Energy Property is in scope! ➢ There are limits for each credit as well as a combined credit limit of $500. ➢ Click "Use my main address" if the taxpayer's address in Basic Information is the address of the main home ➢ Qualified energy efficiency improvements: do NOT include the cost of on-site preparation and installation for insulation, exterior windows/skylights/doors, or metal/asphalt roof ➢ Residential energy property costs: do include the cost of on-site preparation and installation for energy – efficient heating and air conditioning systems, furnace or hot water boiler, main air circulating fan used in natural gas, propane or oil furnace ➢ Enter in any amounts claimed in previous years
54	Credit for the Elderly or Disabled		Federal Section → Deductions → Credits Menu →	G-11	➢ Might apply if the taxpayer is over 65 years old OR under 65 years old <u>and</u> totally and permanently disabled

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54	Credit for the Elderly or Disabled		Federal Section → Deductions → Credits Menu → Credit for the Elderly or Disabled (Schedule R)	G-11	➢ Might apply if the taxpayer is over 65 years old OR under 65 years old <u>and</u> totally and permanently disabled ➢ Answer questions regarding disability and other income, as appropriate
57	Self-Employment Tax	Fill out Sch C or Sch C-EZ first	TaxSlayer Calculates		➢ Taxpayers must always file if they have net self-employment income >$400!
58	Social Security/Medicare Tax from Form 4137	Fill out Form 4137 first	TaxSlayer Calculates		➢ Add any Allocated Tips and Unreported tips on appropriate blank of W-2 ➢ If unreported tips are under $20/month, enter the total amount of tips on Form 4137
60b	Repayment of First-time Homebuyer Credit	IRS sends Form (CP03A) to remind about annual $500 repayment	Federal Section → Other Taxes → First-time Homebuyer Repayment (Form 5405)		➢ If the taxpayer ceased using the home as the primary residence, click box and enter the date ➢ Joint returns must file taxpayer's portion of credit separately from spouse's portion of credit ➢ Enter amount of credit received ➢ Enter amount of credit repaid ➢ Enter amount taxpayer is repaying for the year; has to be at least $500
61	Health Care: Individual Responsibility	ACA Supplement Form, 1095-A, 1095-B, 1095-C, other proof of health insurance	Health Insurance Section	ACA tab	➢ Answer questions as applicable ➢ If taxpayer or someone in tax household did not have MEC all year, "Do you qualify for Health Care Exemptions?" ○ See ACA Tax Provisions in Site Coordinator/Campus Fellow Handbook
64	Federal Income Tax Withheld	Check all income documents	TaxSlayer calculates based on input across all income docs		
65	Estimated Tax Payments	Check previous year return	Enter amount of current year estimated tax payments and amount applied from PY return		
66a	Earned Income Credit		E-file Section → EIC Checklist Check if each dependent is a qualifying child for the EIC Federal Section → Deductions → Credits Menu → Earned Income Credit (Form 8862)	I-1 thru I-6	➢ This is a very IMPORTANT CREDIT! ➢ EIC Disallowance: in advanced training, we will learn about the additional form that needs to be filled out (TBA) ➢ Refunds with EIC will be delayed until 2/15
67	Additional Child Tax Credit		TaxSlayer Calculates		➢ Refundable portion of the Child Tax Credit ➢ Must have at least $3,000 of earned income
68	American Opportunity Credit	1098-T	Federal Section→ Deductions → Credits Menu → Education	J-2, J-5 thru J-10	➢ Refundable portion of the American Opportunity Credit

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69	Premium Tax Credit	1095-A	Health Insurance Section→ Answer questions as appropriate	ACA-14 thru ACA-18	➢ Add amounts from taxpayer's 1095-A to claim/reconcile PTCs (see ACA Tax Provisions in Site Coordinator/Campus Fellow Handbook)
76	Amount to Be Refunded		Add Form 8888 if taxpayer wants to invest in savings bonds		➢ Add Form 8888 in left search bar ➢ Instructions TBA when TaxSlayer releases 8888
78	Amount You Owe				
79	Estimated Tax Penalty	OUT OF SCOPE!			➢ If taxpayers owe an estimated tax penalty and Form 2210 appears, leave the form alone. ➢ Then advise taxpayer to call or visit IRS office to discuss payment.

Payment Options	➢ Payment options: 1) Electronic funds withdrawal 2) Check or money order: make check payable to "United States Treasury" and submit along with 1040-V (Payment Voucher) 3) EFTPS: free system that allows tax payments by phone or online (www.eftps.gov or 1-800-316-6541) 4) Credit card: make tax payments on American Express, Discover, MasterCard or VISA (convenience fee charged by service provider) 5) Full pay within 60 or 120 agreement: get up to 120 days to make full payment; no user fee charged 6) Form 9465, Installment Agreement Request: make payments on a monthly schedule; user fee charged ($105 or $52 if direct debit from bank account) 7) Online Payment Agreement (OPA): taxpayer can request a pre-assessment installment agreement on current liabilities (www.irs.govv, search OPA) ➢ Advise taxpayers to pay as much as possible by filing deadline to reduce interest and penalties. ➢ If taxpayers have a small amount of withholding, advise them to increase withholdings with employer using a Form W-4. ➢ If taxpayers owe at least $1,000, taxpayers must make estimated tax payments. ETS is reported on a Form 2210, but is OUT OF SCOPE! Inform taxpayers that they will receive a notice from the IRS that figures the penalty.