

PRO-P3 Fleming Scenario

Form 13614-C (October 2013)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098.
 - 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 1-2 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.

Part I – Your Personal Information

1. Your first name Anna	M.I. E	Last name Fleming	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 365 Wilkes Drive		Apt #	City Jersey City
		State NJ	ZIP code 07302
4. Contact information Telephone number(s) Home: 201-555-1212 Cell: 862-555-3434		Email address anna0733@mymail.com	
5. Your Date of Birth 09-16-1967	6. Your job title Editor		7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8. Your spouse's Date of Birth	9. Your spouse's job title		10. 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
11. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			
12. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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 of last year, were you: Single
 Married Did you live with your spouse during any part of the last six months of 2013? Yes No
 Divorced or Legally Separated Date of final decree or separate maintenance agreement 02-18-2008
 Widowed Year of spouse's death _____

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

If additional space is needed check here and list on page 4

										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 last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have less than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	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)					
James Fleming	12-25-2009	Son	12	yes	yes	S	yes	no					
Grete Fleming	10-18-2006	Daughter	12	yes	yes	S	yes	no					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at w.voltax@irs.gov or call toll free 1-877-330-1205**

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Yes	No	Unsure	Check appropriate box for each question in each section
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Part III – Income – Last Year, Did You (or Your Spouse) Receive

<input checked="" 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? <u>2</u>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?

Part V – Life Events – Last Year, Did You (or Your Spouse)

<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Part VI – 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		
Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

PRO-P3 Fleming Scenario

<p>Social Security</p> <p>331-XX-XXXX</p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p>Anna E Fleming</p> <p>For Tax-Aide Training Purposes Only</p>	<p>Social Security</p> <p>332-XX-XXXX</p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p>Grete Fleming</p> <p>For Tax-Aide Training Purposes Only</p>
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<p>Social Security</p> <p>333-XX-XXXX</p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p>James Fleming</p> <p>For Tax-Aide Training Purposes Only</p>
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PRO-P3 Fleming Scenario

Interview Notes - Fleming

1. Anna was employed as an editor at the Oakwood World-Herald. Starting on July 1, 2010, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$800 for postage, \$350 for a business phone line and long distance calls, and 234 miles in January and February for making deliveries. She had 10,000 other miles on her car. Anna has one car which she bought in 2009 and began using for her work when she started working at home. She has a written record of her business mileage. Use the NAICS Search Tool (on the TY2014 Preparer page) to lookup the Business Code for Schedule C or C-EZ.
2. She took a word processing course in the evening at the library to improve her skills. The tuition was \$575.
3. [Reserved]
4. Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a dependent on his return even though Anna provides all the support for their children, Grete and James. It also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
5. [Reserved]
6. In January, 2013, Anna took an IRA distribution of \$5,000 to pay off credit card debt. She has no records of her contributions or IRA balances.
7. Anna's contribution to the Gubernatorial Election Campaign Fund will be handled the same way as her contribution to the Presidential Election Campaign Fund.
8. Looking at last year's return, you notice:
 - a. Her filing status was the same as this year.
 - b. 1040 Line 39a (65 or blind) had no boxes checked
 - c. 1040 Line 40 (Itemized deductions) was \$8,895 including using State Income Tax (5a) of \$890 instead of State Sales Tax (5b) of \$655.
 - d. 1040 Line 41 (AGI minus itemized deductions) was \$7,280.
 - e. 1040 Line 42 (Exemptions) was \$7,400.
 - f. 1040 Line 43 (Taxable Income) showed 0.
 - g. She did not have any unused refundable credits
 - h. She had a NJ refund of \$502 which matches the NJ Lookup amount.
9. She would like any NJ refund/amount due handled the same as her federal return.
10. As you are going over Form 13614-C with Anna, you discover that there are a few answers that need to be corrected. She also tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
11. Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Jersey City, NJ 07302, for Grete's and James's care while she was at work. She paid the day-care center \$1,793 (\$890 for Grete + \$903 for James).
12. Anna had a serious accident in June, 2013, and stopped working. Anna is now totally and permanently disabled.
13. While looking for work, Anna paid her sister, Edna Loy (SSN 336-XX-XXXX), \$400 to take care of James & Greta (\$200 each). Edna lives next door at 358 Wilkes Drive. Edna is self-supporting.
14. Anna's education expenditures could be a business expense, adjustment, or a credit. Determine the most advantageous benefit for which she is qualified.
15. Anna rented an apartment in Jersey City (Hudson County). She paid \$1,000 per month in rent for 12 months.
16. Anna did not make any out of state purchases for which she would owe Use Tax.
17. All children are covered by health insurance.

PRO-P3 Fleming Scenario

a. Employee's social security number 331-XX-XXXX							
b. Employer Identification number (EIN) 23-5XX-XXXX			1. Wages, tips, other compensation 14,598.00		2. Federal income tax withheld 1,001.65		
c. Employer's name, address, city state and ZIP Code Oakwood World-Herald 1334 Dana Street Dayton, OH 45402			3. Social security wages 14,598.00		4. Social security tax withheld 905.08		
			5. Medicare wages and tips 14,598.00		6. Medicare tax withheld 211.67		
			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 Anna E. Fleming 356 Wilkes Drive Jersey City, NJ 07302			11. Nonqualified plans		12a. See instructions for box 12		
			13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
			14. Other UnEmp 55.84		12c.		
			WF/SWF 6.20		12c.		
		DI 52.55					
		FLI 14.60					
15. State NJ	Employer's state ID number 23-5XXXXXX	16. State wages, tips, etc. 14,598	17. State income tax 574.50	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	

Form **W-2 2013**

a. Employee's social security number 331-XX-XXXX							
b. Employer Identification number (EIN) 23-6XX-XXXX			1. Wages, tips, other compensation 2,532.00		2. Federal income tax withheld 328.00		
c. Employer's name, address, city state and ZIP Code Butler Diner 1908 N. Bend Dayton, OH 45404			3. Social security wages 1,944.00		4. Social security tax withheld 156.98		
			5. Medicare wages and tips 2,532.00		6. Medicare tax withheld 36.71		
			7. Social security tips 588.00		8. Allocated tips 250.00		
d. Control number			9.		10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code Anna E. Fleming 356 Wilkes Drive Jersey City, NJ 07302			11. Nonqualified plans		12a. See instructions for box 12		
			13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
			14. Other		12c.		
					12c.		
15. State NJ	Employer's state ID number 23-6XXXXXX	16. State wages, tips, etc. 2,532.00	17. State income tax 201.00	18. Local wages, tips, etc. DI PP# 9786654	19. Local income tax 10.76 UI/WF/SWF 62.06 - DI 2.03 FLI	20. Locality name	

Form **W-2 2013**

PRO-P3 Fleming Scenario

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code Parks National Bank 102 Overbrook Road Dayton, OH 45402		Payer's RTN (optional)	20 13	Interest Income	
		1 Interest income 416.87	Form 1099-INT		Copy B For Recipient This 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.
		2 Early withdrawal penalty			
PAYER'S Federal identification number 23-7XX-XXXX	RECIPIENT'S identification number 331-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations			
RECIPIENT'S name, address, city, state, and ZIP code Anna E. Fleming 356 Wilkes Drive Jersey City, NJ 07302		4 Federal income tax withheld 38.56	5 Investment expenses		
		6 Foreign Tax Paid	7 Foreign Country or US possession		
		8 Tax exempt interest	9 Specified private activity bond interest		
		10 Market Discount	11 Bond Premium		
Account number (see instructions)		12 Tax-exempt bond CUSIP no	13 State	14 State Identification no.	15 State tax withheld
Form 1099-INT					

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code Northern Financial Services P.O. Box 1011 Fairbanks, AK 99701		1 Gross distribution 5,000.00	2013	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount 5,000.00	Form 1099-R		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
		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>			
PAYER'S Federal identification number 23-8XXXXXX	RECIPIENT'S identification number 331-XX-XXXX	3 Capital gain (included in box 2a).		4 Federal income tax withheld 750.00	
RECIPIENT'S name, address, city, state, ZIP code Anna E. Fleming 356 Wilkes Drive Jersey City, NJ 07302		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
		7. Distribution Code(s) 1	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	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					

PRO-P3 Fleming Scenario

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202		1 Gross distribution 5,400.00	<h1 style="margin: 0;">2013</h1> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount 5,400.00	2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		
PAYER'S Federal identification number 23-9XXXXXX	RECIPIENT'S identification number 331-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld		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, address, city, state, ZIP code Anna E. Fleming 356 Wilkes Drive Jersey City, NJ 07302		5 Employee contributions / Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7 Distribution Code(s) 3	IRA/SEP/SIMPLE <input 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	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**

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code Wright Publishing P.O. Box 1765 Dayton, OH 45404		1 Rents	<h1 style="margin: 0;">2013</h1> Form 1099-MISC		Miscellaneous Income
		2 Royalties	3 Other Income		
PAYER'S Federal identification number 24-0XXXXXX	RECIPIENT'S identification number 331-XX-XXXX	4 Federal income tax withheld	5 Fishing boat proceeds		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code Anna E. Fleming 356 Wilkes Drive Jersey City, NJ 07302		6 Medical and health care payments	7 Nonemployee Compensation 12,176.00		
		8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>		
		10 Crop Insurance proceeds	11		
Account number (see instructions)		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**