

## N14-P3 Howe Scenario

<p><b>Social Security</b></p> <p><b>413-XX-XXXX</b></p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p><b>Henry Howe</b></p> <p>For Tax-Aide Training Purposes Only</p>	<p><b>Social Security</b></p> <p><b>414-XX-XXXX</b></p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p><b>Anne Howe</b></p> <p>For Tax-Aide Training Purposes Only</p>
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<p><b>Social Security</b></p> <p><b>415-XX-XXXX</b></p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p><b>William Howe</b></p> <p>For Tax-Aide Training Purposes Only</p>	<p><b>Social Security</b></p> <p><b>416-XX-XXXX</b></p> <p>THIS NUMBER HAS BEEN ESTABLISHED FOR</p> <p><b>Linda Lowe</b></p> <p>For Tax-Aide Training Purposes Only</p>
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### Interview Notes

1. Last year's return: a) they did not itemize; b) they had no capital loss carryovers.
2. The Howe's contribution to the Gubernatorial Election Campaign Fund should be handled the same way as her contribution to the Presidential Election Campaign Fund.
3. The Howes have two children: William Howe and Linda Lowe. Both children (as well as Anne's parents, the Rowses) lived with them all year.
4. William had \$3,500 of income from various jobs. He is required to file a return because he had more than \$400 in self-employment income. William did not provide more than ½ of his own support.
5. Linda is a full-time student at her local college and also works for a local high tech company. All her education costs are covered by her employer. She earned enough that she is required to file a tax return; nevertheless, the Howes ended up providing more than ½ of her support.
6. Henry was disabled several years ago and receives SSA disability, including Medicare Parts A and B.
7. Anne worked as a Supervisor and got medical coverage for herself and the two kids through her job until she quit in March. She paid for COBRA coverage for the next six months to extend their medical coverage. (total COBRA cost = \$4,200) They were then without coverage for 2 months until Anne found a reasonable plan through the Marketplace. William could no longer be covered by Anne's insurance after he turned 26 in June. He did not have any coverage for the remainder of the year.
8. The Box 8 interest from Acme Bank is tax-exempt both federally and in New Jersey
9. The Howes own their home. Their property tax due and paid along with their mortgage interest was reported on a Form 1098. They did not receive any Homestead Benefit last year.
10. The Howes joined the NJ PTR program soon after Henry was disabled. Their base year amount is \$9,800. Their PTR rebate last year was \$400.
11. The Howes did not make any out of state purchases for which they would owe Use Tax.
12. They would like any NJ refund/amount due to be handled the same as their federal return.
13. They have had no involvement of any kind with foreign financial institutions.

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FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>20 14</b>		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name <b>HENRY HOWE</b>		Box 2. Beneficiary's Social Security <b>413-XX-XXXX</b>	
Box 3. Benefits Paid in 2014 <b>10,000.00</b>	Box 4. Benefits Repaid to SSA in <b>0.00</b>	Box 5. Net Benefits Paid for 2014 (Box 3 minus Box 4) <b>10,000.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	<b>8,700.00</b>		
Medicare Part B premiums deducted from your benefits	<b>1,300.00</b>		
Medicare Prescription Drug premiums (Part D) deducted from your benefits			
Total Additions	<b>1,300.00</b>		
Benefits for 2014		Box 6. Voluntary Federal Income Tax Withheld <b>NONE</b>	
Benefits for 2013		Box 7. Address <b>Robert Rowe 123 Maple Pluckemin, NJ 07978</b>	
Benefits for 2012		Box 8. Claim Number (use this number if you need to contact SSA)	
Benefits for 2011			
Form <b>SSA-1099-SM</b>			

## N14-P3 Howe Scenario

		a. Employee's social security number <b>414-XX-XXXX</b>				
b. Employer Identification number (EIN) <b>40-8XX-XXXX</b>		1. Wages, tips, other compensation <b>30,000.00</b>		2. Federal income tax withheld <b>1,000.00</b>		
c. Employer's name, address, city state and ZIP Code <b>Acme Corp 123 Main Pluckemin, NJ 07978</b>		3. Social security wages <b>30,000.00</b>		4. Social security tax withheld <b>1,860.00</b>		
		5. Medicare wages and tips <b>30,000.00</b>		6. Medicare tax withheld <b>435.00</b>		
		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 <b>Anne Howe 123 Maple Pluckemin, NJ 07978</b>		11. Nonqualified plans		12a. See instructions for box 12 <b>DD 1,657.00</b>		
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
		14. Other UI <b>120.00</b> DI <b>111.00</b> FLI <b>30.00</b>		12c.		
				12c.		
15. State <b>NJ</b>	Employer's state ID number <b>408123456</b>	16. State wages, tips, etc. <b>30,000.00</b>	17. State income tax <b>500.00</b>	18. Local wages, tips, etc.	19. Local income tax	20. Locality name

Form **W-2 2014**

CORRECTED (if checked)

PAYER'S name, address, city, state, ZIP code <b>Acme Bank 123 Main Pluckemin, NJ 07978</b>		Payer's RTN (optional)	<b>20 13</b>	<b>Interest Income</b>	
PAYER'S Federal identification number <b>40-9XX-XXXX</b>		RECIPIENT'S identification number <b>413-XX-XXXX</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 is has not been reported.	
RECIPIENT'S name, address, city, state, and ZIP code <b>Henry Howe 123 Maple Pluckemin, NJ 07978</b>		3 Interest on US Savings Bonds and Treas. obligations			
4 Federal income tax withheld <b>3,000.00</b>		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**

## N14-P3 Howe Scenario

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, city, state, and ZIP code <b>Acme Bank</b> <b>123 Main</b> <b>Pluckemin, NJ 07978</b>		* 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.	<b style="font-size: 2em;">20 14</b> Form 1098	<b style="font-size: 1.2em;">Mortgage Interest Statement</b>
RECIPIENT'S Federal identification number <b>40-9XX-XXXX</b>	PAYER'S Social security number <b>413-XX-XXXX</b>	1. Mortgage interest received from payer(s)/borrower(s) * <div style="text-align: right; padding-right: 20px;"><b>1,500.00</b></div>		<p style="text-align: center;"><b>Copy B</b> <b>For Payer/Borrower</b></p> <p style="font-size: 0.8em;">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.</p>
PAYER'S/BORROWER'S name, address, city, state, and ZIP code <b>Henry Howe</b> <b>123 Maple</b> <b>Pluckemin, NJ 07978</b>		2. Points paid on purchase of principal residence		
Account number (see instructions)		3. Refund of overpaid interest		
Account number (see instructions)		4. Mortgage insurance premiums		
Account number (see instructions)		5. Real estate taxes <div style="text-align: right; padding-right: 20px;"><b>10,300.00</b></div>		
Form <b>1098</b>				

# N14-P3 Howe Scenario

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;">2014</div>
		<input type="checkbox"/> CORRECTED

### Part I Recipient Information

1 Marketplace identifier MI-101	2 Marketplace-assigned policy number 101-234567	3 Policy issuer's name Acme Health System
4 Recipient's name Anne Howe		5 Recipient's SSN 414-XX-XXXX
7 Recipient's spouse's name		6 Recipient's date of birth 04-05-1964
		9 Recipient's spouse's date of birth
8 Recipient's spouse's SSN		
10 Policy start date 12-01-2014	11 Policy termination date 12-31-2014	12 Street address (including apartment no.) 123 Maple
13 City or town Pluckemin	14 State or province NJ	15 Country and ZIP or foreign postal code 07978

### Part II Coverage Household

A. Covered Individual Name	B. Covered Individual SSN	C. Covered Individual Date of Birth	D. Covered Individual Start Date	E. Covered Individual Termination Date
16 Anne Howe	414-XX-XXXX	04-05-1964	12-01-2014	12-31-2014
17 Linda Lowe	416-XX-XXXX	05-06-1991	12-01-2014	12-31-2014
18				
19				
20				

### Part III Household Information

Month	A. Monthly Premium Amount	B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax Credit
21 January			
22 February			
23 March			
24 April			
25 May			
26 June			
27 July			
28 August			
29 September			
30 October			
31 November			
32 December	700.00	650.00	300.00
33 Annual Totals	700.00	650.00	300.00

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60703Q Form 1095-A (2014)