

LAW-L1 Kent 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 Karl	M.I. R	Last name Kent	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name Kara	M.I. B	Last name Bryant	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 1068 Rivermeade Dr.		Apt #	City Denville	State NJ ZIP code 07834
4. Contact information Telephone number(s) Hm 973-555-1234 Cell 862-555-5678		Email address kkent@mymail.com		
5. Your Date of Birth 7/28/1942	6. Your job title Clerk		7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8. Your spouse's Date of Birth 1/15/1952	9. Your spouse's job title School Teacher		10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" 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 _____
 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

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)	To be completed by a Certified Volunteer Preparer				
									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)					
Kendra Kent	3/13/92	Daughter	12	Yes	Yes	S	Yes	No					
Tammy Thomas	5/08/08	Granddaughte	12	Yes	Yes	S	Yes	No					
Kerri Bryant	3/17/50	Sister	12	Yes	Yes	S	No	Yes					

**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 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 checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify <u>gambling</u> |

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

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <u>x</u> IRA (A) <u> </u> Roth IRA (B) <u>x</u> 401K (B) <u> </u> 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input 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? <u> </u> |
| <input checked="" type="checkbox"/> | <input 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? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input checked="" type="checkbox"/> | <input 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? <u> </u> |
| <input checked="" type="checkbox"/> | <input 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

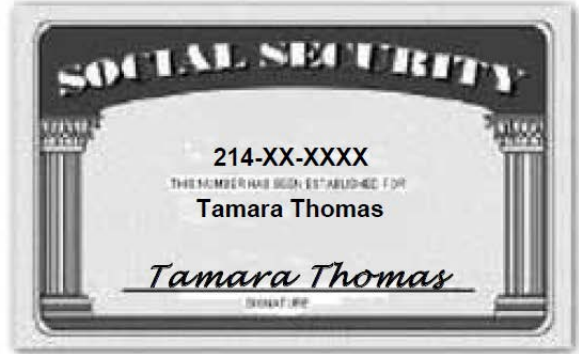
If you are due a refund, would you like			
Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <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

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KARL KENT KARA BRYANT 1068 RIVERMEADE DR. DENVILLE, NJ 07834		1234 _____
PAY TO THE _____ ORDER OF _____		\$ _____ DOLLARS
Your Bank _____ Bank City, State, ZIP Code _____		
For _____		
: 065502789 : 12345678		1234

C:\Users\Harry\Documents\Dropbox\TP4F TY2014 Shared\Training\Kent

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Interview Notes – Kent

1. Karl and Kara have been married for several years and are currently full-time residents of Denville, New Jersey (Morris County). They want to file both a federal and a state return.
2. Kara would like \$1 to go to the Gubernatorial Election Campaign Fund, while Karl does not wish to contribute to the Gubernatorial Fund.
3. Their daughter, Kendra, is a full-time student classified as a junior at her college.
4. Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher. No one else can claim Tamara as a dependent.
5. Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them. No one else can claim her as a dependent and she earned no income.
6. If they have a federal or state refund, they want it deposited directly into their checking account. A personal check from a domestic bank is available for direct deposit information.
7. Karl and Kara provided 100% of the support for both Kendra and Tamara.
8. Kara received \$5,000 cash from the estate of her great-aunt.
9. Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.
10. The Kents would like to use the standard amount suggested by the NJ-1040 Instructions for the amount of Use Tax they owe.
11. All dependents are covered by health insurance.
12. The Kents own their home and have lived there for several years.
13. The Kents had a Long Term Capital Loss carryover of \$253 on last year's return.

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Line 7 – Wages

a Employee's social security number 212-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile						
b Employer identification number (EIN) 25-5XXXXXX			1 Wages, tips, other compensation \$13,817.00		2 Federal income tax withheld \$987.00									
c Employer's name, address, and ZIP code Jefferson Independent School District 12210 Lee Road Indianapolis, IN 46204			3 Social security wages \$13,817.00		4 Social security tax withheld \$856.65									
			5 Medicare wages and tips \$13,817.00		6 Medicare tax withheld \$200.45									
			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. Kara B. Bryant			11 Nonqualified plans		12a See instructions for box 12									
1068 Rivermeade Dr. Denville, NJ 07834			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other UI/WF/SWF 58.72		12c									
			Disab 49.74 FLI 13.82 414H 123.45		12d									
f Employee's address and ZIP code			15 State Employer's state ID number NJ 21-6XXXXXX		16 State wages, tips, etc. \$13,817.00		17 State income tax \$693.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
Form W-2 Wage and Tax Statement 2013 Department of the Treasury—Internal Revenue Service Copy B—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.														

a Employee's social security number 211-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile						
b Employer identification number (EIN) 25-6XXXXXX			1 Wages, tips, other compensation \$28,134.00		2 Federal income tax withheld \$2,176.00									
c Employer's name, address, and ZIP code Americus Petroleum 260 Rice Street Indianapolis, IN 46204			3 Social security wages \$31,087.63		4 Social security tax withheld \$1,927.39									
			5 Medicare wages and tips \$31,087.63		6 Medicare tax withheld \$450.77									
			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. Karl R. Kent			11 Nonqualified plans		12a See instructions for box 12 D \$2,953.63									
1068 Rivermeade Dr. Denville, NJ 07834			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other DI 101.28 DI PP# 103040567 Unemployment 119.57 FLI 28.13		12c									
					12d									
f Employee's address and ZIP code			15 State Employer's state ID number NJ 21-5XXXXXX		16 State wages, tips, etc. \$28,134.00		17 State income tax \$1,674.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
Form W-2 Wage and Tax Statement 2013 Department of the Treasury—Internal Revenue Service Copy B—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.														

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

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Line 8—Interest

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Denville, NJ 07834. Last year Karl received \$2,782.15 interest on that loan.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204			<div style="background-color: #e0f0e0; padding: 5px; display: inline-block;">2013</div> Interest Income	
		1 Interest income \$ 456.00		
		2 Early withdrawal penalty \$ 46.00	Form 1099-INT	
PAYER'S federal identification number 25-7XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Karl R. Kent		4 Federal income tax withheld \$	5 Investment expenses \$	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
City, state, and ZIP code Denville, NJ 07834		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)		

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.

Form **1099-INT** (keep for your records) Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
Gordon Investments 1239 Main Street Indianapolis, IN 46204			<div style="background-color: #e0f0e0; padding: 5px; display: inline-block;">2013</div> Interest Income	
		1 Interest income \$		
		2 Early withdrawal penalty \$	Form 1099-INT	
PAYER'S federal identification number 12-1XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Karl R. Kent		4 Federal income tax withheld \$	5 Investment expenses \$	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
City, state, and ZIP code Denville, NJ 07834		8 Tax-exempt interest \$ 148.63	9 Specified private activity bond interest \$	
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)		

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.

Form **1099-INT** (keep for your records) Department of the Treasury - Internal Revenue Service

The tax-exempt interest from Gordon Investments is for a NJ municipal bond.

Karl also received a broker's statement from ZYX Investments (see statement under Line 9 – Dividends). Enter any interest income shown on the ZYX broker's statement. Tax-exempt interest from ZYX investments was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

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Line 9—Dividends

ZYX INVESTMENTS		2013	Form 1099				
456 Maple Ave Fairbanks, AK 99701 970-555-XXXX		Date Prepared: January 24, 2014					
Federal ID Number: 25-8XXXXXX		Recipient's Name and Address					
Taxpayer ID Number: 211-XX-XXXX		Karl R. Kent					
Account Number: 1111-55555		1068 Rivermeade Drive Denville, NJ 07834					
		Copy B for Recipient					
Dividends and Distributions - 2013			Form 1099 - DIV				
Box	Description	Amount	Total				
1a	Total ordinary dividends (Includes amount shown in box 1b)	\$ 231.86	\$ 231.86				
1b	Qualified dividends	231.86	231.86				
2a	Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d)	68.75	68.75				
2b	Unrecap Sec 1250 Gain	0.00					
2c	Section 1202 Gain	0.00					
2d	Collectibles (28%) Gain	0.00					
3	Nondividend Distributions		2.44				
4	Federal Income Tax Withheld		0.00				
5	Investment expenses		0.00				
6	Foreign Tax Paid	3.75	3.75				
8	Cash Liquidation Distributions		0.00				
9	Noncash Liquidation Distributions		0.00				
Interest Income - 2013			Form 1099 - INT				
Box	Description	Amount	Total				
1	Interest Income	\$123.00	\$ 123.00				
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$2,455.00	\$ 2,455.00				
4	Federal Income Tax Withheld	\$245.00	\$ 245.00				
5	Investment expenses						
6	Foreign Tax Paid						
8	Tax-Exempt Interest		\$ 189.22				
9	Specific Private Activity Bond Interest		0.00				
Proceeds from Broker and Barter Transactions - 2013			Form 1099-B				
7 - Description	1b-Cusip Number	5- No of Shares	Cost / Basis	Buy date	1a- Sale Date	2- Gross Proceeds (Less Commissions)	4-Federal Income Tax Withheld
** Rust Corporation	xxxxxxx	100	\$3,200.00	11/1/1998	09-23-2013	\$1,700.00	\$0.00
** Rio Motors Inc	xxxxxxx	150	\$9,543.00	7/15/2008	06-01-2013	\$10,675.00	\$0.00
Rider corporation	xxxxxxx	65	*	*	12-30-2013	\$5,663.00	\$0.00
Total Gross Proceeds from Broker Transactions (less commissions)						\$18,038.00	
Total Federal Income Tax Withheld							\$0.00
* = Information not available							
Gross Proceeds from each of your security transactions are reported individually to the IRS							
Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.							
** Basis reported to the IRS							
					2013	Form 1099	

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

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Line 10—Taxable Refunds

Karl and Kara do not remember how much their state tax refund for last year was. After looking at their prior year federal return and determining that they did, indeed, itemize deductions (and used state income taxes instead of state sales taxes), you use the state’s online refund query tool to check on their prior year state income tax refund amount. This shows a refund of \$437 (which is consistent with the refund amount on their prior year state return).

Their prior year federal return shows that the amount of state income taxes on Schedule A, line 5a was \$1,320 and the amount of state sales tax on line 5b was \$955.00. Their total itemized deductions were \$13,337. Their taxable income was \$39,544.

Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$45.00 for paper and \$67.50 for a printer cartridge.

Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 total other miles. She bought the car and started using it for business on January 2, 2007. Kara has another car available for personal use.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0115		Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		1 Rents		2013	Form 1099-MISC	
		\$				
		2 Royalties				
PAYER'S federal identification number 26-0XXXXXX		3 Other income		4 Federal income tax withheld	Copy B For Recipient	
		\$		\$		
RECIPIENT'S name Kara B. Bryant		5 Fishing boat proceeds		6 Medical and health care payments	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 identification number 212-XX-XXXX		\$		\$		
Street address (including apt. no.) 1068 Rivermeade Dr		7 Nonemployee compensation	1,637.00	8 Substitute payments in lieu of dividends or interest		
		\$		\$		
City, state, and ZIP code Denville, NJ 07834		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		
		\$		\$		
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 (keep for your records) Department of the Treasury - Internal Revenue Service

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Line 13—Capital Gain or Loss

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Pelrum Brokerage Services 82 Durr Street Indianapolis, IN 46249		1a Date of sale or exchange 03/10/2013	OMB No. 1545-0715 2013 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b Date of acquisition 07/01/2002		
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input checked="" type="checkbox"/>		
PAYER'S federal identification number 26-1xxxxxx		RECIPIENT'S identification number 211-xx-xxxx	2a Stocks, bonds, etc. \$ 8,859	1d Stock or other symbol 1e Quantity sold 2b If box checked, loss based on amount in 2a is not allowed <input type="checkbox"/>
RECIPIENT'S name Karl R. Kent		3 Cost or other basis \$ 10,123	4 Federal income tax withheld \$	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.
Street address (including apt. no.) 1068 Rivermeade Dr.		5 Wash sale loss disallowed \$	6 Checked if: a <input type="checkbox"/> Noncovered security b <input checked="" type="checkbox"/> Basis reported to IRS	
City, state, and ZIP code Denville, NJ 07834		7 Bartering \$	8 Description 100 Shares of Purdue Stock	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	9 Profit or (loss) realized in 2013 on closed contracts \$	10 Unrealized profit or (loss) on open contracts—12/31/2012 \$	
CUSIP number		11 Unrealized profit or (loss) on open contracts—12/31/2013 \$	12 Aggregate profit or (loss) on contracts \$	13 State 14 State identification no. 15 State tax withheld \$

Form 1099-B (keep for your records) Department of the Treasury - Internal Revenue Service

Karl paid \$10,123 for 100 shares of Purdue stock on July 1, 2002. There was no commission associated with the purchase. There was, however, a \$35 commission associated with the sale of the shares this year.

Refer to the ZYX Investments Form 1099 statement for additional stock sales (see under Line 9 – Dividends).

ZYX Investments does not have a record for the purchase of Rider stock. Karl inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2008, the day his uncle died.

LAW-L1 Kent Scenario

Line 15—IRA Distributions

Karl met all his RMD requirement for his IRAs from Saulk Trust account. He has no record of his original contributions.

<input type="checkbox"/> CORRECTED (if checked)		PAYER'S name, street address, city, state, and ZIP code Saulk Trust Company P.O. Box 254 Indianapolis, IN 46204		1 Gross distribution \$ 838.00 2a Taxable amount \$ 838.00	OMB No. 1545-0119 2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 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.
PAYER'S federal identification number 26-2XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Denville, NJ 07834		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		7 Distribution code(s) 7	8 Other \$ %	
Account number (see instructions)		9a Your percentage of total distribution %		9b Total employee contributions \$		12 State tax withheld \$
13 State/Payer's state no.		14 State distribution \$		15 Local tax withheld \$		16 Name of locality \$
17 Local distribution \$		18 State/Payer's state no.		19 State distribution \$		20 Local distribution \$

Form 1099-R Department of the Treasury - Internal Revenue Service

Karl did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

<input type="checkbox"/> CORRECTED (if checked)		PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204		1 Gross distribution \$ 11,755.00 2a Taxable amount \$	OMB No. 1545-0119 2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 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.
PAYER'S federal identification number 26-3XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Denville, NJ 07834		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		7 Distribution code(s) G	8 Other \$ %	
Account number (see instructions)		9a Your percentage of total distribution %		9b Total employee contributions \$		12 State tax withheld \$
13 State/Payer's state no.		14 State distribution \$		15 Local tax withheld \$		16 Name of locality \$
17 Local distribution \$		18 State/Payer's state no.		19 State distribution \$		20 Local distribution \$

Form 1099-R Department of the Treasury - Internal Revenue Service

LAW-L1 Kent Scenario

Line 16—Pensions and Annuities

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 2013 Form 1099-R	
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 1,200.00		2a Taxable amount \$			
PAYER'S federal identification number 11-2XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
RECIPIENT'S name Karl R. Kent		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.	
Street address (including apt. no.) 123 Elm		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
City, state, and ZIP code Dover, NJ 07801		7 Distribution code(s) 7		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.	
Account number (see instructions)				15 Local tax withheld \$		16 Name of locality	
				17 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Karl retired two years ago and started drawing his retirement pay from Stillman on January 1, 2012. He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 2013 Form 1099-R	
PAYER'S name, street address, city, state, and ZIP code Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		1 Gross distribution \$ 18,625.00		2a Taxable amount \$			
PAYER'S federal identification number 26-4XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>	
RECIPIENT'S name Karl R. Kent		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,715.00		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.	
Street address (including apt. no.) 1068 Rivermeade Dr		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
City, state, and ZIP code Denville, NJ 07834		7 Distribution code(s) 7		8 Other \$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$ 5,864.00			
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.	
Account number (see instructions)				15 Local tax withheld \$		16 Name of locality	
				17 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Line 17—Royalties

<p>Schedule K-1 (Form 1065) 2013</p> <p>Department of the Treasury Internal Revenue Service</p> <p>For calendar year 2013 or tax year beginning _____, 2013 ending _____, 20_____</p> <p>Partner's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.</p>		<p style="text-align: right;">651111 OMB No. 1545-0099</p> <p><input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1</p> <p>Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">1</td> <td style="width:70%;">Ordinary business income (loss)</td> <td style="width:5%; text-align: center;">15</td> <td style="width:20%;">Credits</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Net rental real estate income (loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td>Other net rental income (loss)</td> <td style="text-align: center;">16</td> <td>Foreign transactions</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Guaranteed payments</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">5</td> <td>Interest income</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6a</td> <td>Ordinary dividends</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6b</td> <td>Qualified dividends</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">7</td> <td>Royalties \$1,050.00</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">8</td> <td>Net short-term capital gain (loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">9a</td> <td>Net long-term capital gain (loss)</td> <td style="text-align: center;">17</td> <td>Alternative minimum tax (AMT) items</td> </tr> <tr> <td style="text-align: center;">9b</td> <td>Collectibles (28%) gain (loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">9c</td> <td>Unrecaptured section 1250 gain</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">10</td> <td>Net section 1231 gain (loss)</td> <td style="text-align: center;">18</td> <td>Tax-exempt income and nondeductible expenses</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Other income (loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">12</td> <td>Section 179 deduction</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">13</td> <td>Other deductions</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">14</td> <td>Self-employment earnings (loss)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">19</td> <td></td> <td></td> <td>Distributions</td> </tr> <tr> <td style="text-align: center;">20</td> <td></td> <td></td> <td>Other information</td> </tr> </table>		1	Ordinary business income (loss)	15	Credits	2	Net rental real estate income (loss)			3	Other net rental income (loss)	16	Foreign transactions	4	Guaranteed payments			5	Interest income			6a	Ordinary dividends			6b	Qualified dividends			7	Royalties \$1,050.00			8	Net short-term capital gain (loss)			9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items	9b	Collectibles (28%) gain (loss)			9c	Unrecaptured section 1250 gain			10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses	11	Other income (loss)			12	Section 179 deduction			13	Other deductions			14	Self-employment earnings (loss)			19			Distributions	20			Other information
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20			Other information																																																																												
<p>Part I Information About the Partnership</p> <p>A Partnership's employer identification number 26-5XXXXXX</p> <p>B Partnership's name, address, city, state, and ZIP code Black Jack Production Company 1001 Yukon Drive Fairbanks, AK 99701</p> <p>C IRS Center where partnership filed return Austin</p> <p>D <input checked="" type="checkbox"/> Check if this is a publicly traded partnership (PTP)</p>		<p>Part II Information About the Partner</p> <p>E Partner's identifying number 212-XX-XXXX</p> <p>F Partner's name, address, city, state, and ZIP code Kara B. Bryant 1068 Rivermeade Drive Denville, NJ 07834</p> <p>G <input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member</p> <p>H <input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner</p> <p>I What type of entity is this partner? _____</p> <p>J Partner's share of profit, loss, and capital (see instructions):</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">Beginning</th> <th colspan="2"></th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;">%</td> <td></td> <td></td> <td style="text-align: right;">%</td> <td></td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">%</td> <td></td> <td></td> <td style="text-align: right;">%</td> <td></td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">%</td> <td></td> <td></td> <td style="text-align: right;">%</td> <td></td> </tr> </tbody> </table> <p>K Partner's share of liabilities at year end:</p> <p>Nonrecourse \$ _____</p> <p>Qualified nonrecourse financing \$ _____</p> <p>Recourse \$ _____</p>				Beginning			Ending	Profit	%			%		Loss	%			%		Capital	%			%																																																					
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<p>L Partner's capital account analysis:</p> <p>Beginning capital account \$ _____</p> <p>Capital contributed during the year \$ _____</p> <p>Current year increase (decrease) \$ _____</p> <p>Withdrawals & distributions \$ (_____)</p> <p>Ending capital account \$ _____</p> <p><input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____</p> <p>M Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach statement (see instructions)</p>		<p>*See attached statement for additional information.</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">For IRS Use Only</p>																																																																													
<p>For Paperwork Reduction Act Notice, see Instructions for Form 1065.</p>		<p>Cat. No. 11394R Schedule K-1 (Form 1065)2013</p>																																																																													

LAW-L1 Kent Scenario

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)				Certain Government Payments	
PAYER'S name, street address, city, state, ZIP code, and telephone no. New Jersey Department of Labor 22 South Clinton Avenue Trenton, NJ 08609-1212		1 Unemployment compensation \$ 2,550.00	OMB No. 1545-0120 2013 Form 1099-G		Copy B For Recipient <small>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.</small>
PAYER'S federal identification number 22-2484848	RECIPIENT'S identification number 211-XX-XXXX	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00	
RECIPIENT'S name Karl R. Kent		5 ATAA/RTAA payments \$	6 Taxable grants \$		
Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Denville, NJ 07834		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>	9 Market gain \$	
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld \$	
Form 1099-G		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Line 20—Social Security Benefits

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
2013		
<ul style="list-style-type: none"> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION. 		
Box 1. Name KARL R. KENT	Box 2. Beneficiary's Social Security Number 211-XX-XXXX	
Box 3. Benefits Paid in 2013 \$13,682.00	Box 4. Benefits Repaid to SSA in 2013 \$0.00	Box 5. Net Benefits for 2013 (Box 3 minus Box 4) \$13,682.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$11,337.20		
Medicare Part B premiums deducted from your benefits: \$1,384.80		
Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00		Box 6. Voluntary Federal Income Tax Withholding \$360.00
Total Additions: \$13,682.00		Box 7. Address KARL R. KENT 1068 RIVERMEADE DRIVE Denville, NJ 07834
Benefits for 2013: \$13,682.00		Box 8. Claim Number (Use this number if you need to contact SSA.)
Form SSA-1099-SM DO NOT RETURN THIS FORM TO SSA OR IRS		

LAW-L1 Kent Scenario

Line 21—Other Income

VOID CORRECTED (if checked)

PAYER'S name, address, city, state, and ZIP code NEW JERSEY LOTTERY PO BOX 41 TRENTON, NJ 08625-0041	1. Gross winnings \$1,200.00	2. Date won 04/14/2013	2013 Form W-2-G Certain Gambling Winnings This information is being furnished to the Internal Revenue Service 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.
	3. Type of wager LOTTERY	4. Federal income tax withheld	
	5. Transaction 	6. Race	
	7. Winnings from identical wagers	8. Cashier	
PAYER'S Federal identification number 26-7XXXXXX	Payer's Telephone number 888-341-5555	9. Winner's taxpayer identification no. 212-XX-XXXX	10. Window
WINNER'S name, address, city, state, and ZIP KARA B. BRYANT 1060 RIVERMEADE DR. DENVILLE, NJ 07834	11. First I.D.	12. Second I.D.	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.
	13. State Payer's identification no. NJ 22-3XXXXXX	14. State Winnings	
	15. State income tax withheld \$36.00	16. Local Winnings	
	17. Local income tax withheld	18. Name of locality	

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.

Signature > _____ Date > **04-14-2013**

Form **W-2G**

Kara had \$1,000 in various kinds of documented gambling losses.

Line 23—Educator Expenses

Kara bought her classroom supplies for her sixth graders and has receipts totaling \$240.00.

Line 31—Alimony Paid Adjustment

Karl paid \$3,600 in alimony to a previous wife. The previous wife's social security number is 215-XX-XXXX.

Line 32—IRA Contribution Adjustment

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Line 33—Student Loan Interest Adjustment

Kara paid \$268 interest on a student loan she incurred to obtain her teaching degree.

LAW-L1 Kent Scenario

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Karl wants to itemize deductions and provides the following information:

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills.....	\$3,200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Church cash donations with canceled checks	\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children’s Hospital with canceled checks and receipts	\$225
Contributions to Millsap Elementary School with canceled checks and receipts .	\$250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.)	\$350
Home mortgage interest (Form 1098).....	\$3,164
Real estate tax (property tax statement based on property value).....	\$2,135
Gambling losses	\$1,000
Speeding tickets.....	\$375

Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Denville, NJ 07834. The EIN for the center is 26-8XXXXXX.

LAW-L1 Kent Scenario

Line 49—Education Credits

Kara and Karl paid \$2,750 for Kendra’s tuition. Kendra spent \$500.00 on textbooks and supplies (which were not an enrollment requirement) and \$850.00 for a new computer (which was not a course requirement). Kendra did not receive a 1098-T for 2012. This is Kendra’s third year in (undergraduate) college. Kendra has no felony convictions of any kind.

<input type="checkbox"/> CORRECTED				Tuition Statement	
FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall 500 Highland Heights, KY 41076		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2013		
		2 Amounts billed for qualified tuition and related expenses \$ 7,750.00	Form 1098-T		
FILER'S federal identification no. 26-7XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2011 <input type="checkbox"/>		Copy B For Student	
STUDENT'S name Kendra Kent		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00		This is important tax information and is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Rivermeade Dr		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 2012 <input type="checkbox"/>	
City, state, and ZIP code Denville, NJ 07834					
Service Provider/Acct. No. (see instr.)	8 Checked 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)		Department of the Treasury - Internal Revenue Service			

Kara had to take several special training courses at Boonton College that were required by her employer. Boonton college address: 123 Main, Boonton, NJ 07005. Kara did not receive a 1098-T nor was she enrolled at least half-time. The class tuition and fees totaled \$317.85.

Line 52—Energy Credits, Form 5695

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components. The Kents have not claimed any credits in previous years on Form 5695.

Line 62—Estimated Tax Payments

During the year, Karl and Kara made the following estimated tax payments.

DATE PAID	Federal Amount	State Amount
04/14	\$100.00	\$50.00
09/15	\$100.00	\$40.00

They also applied \$200 from last year’s federal tax refund and \$100 from last year’s state tax refund toward this year’s federal and state taxes.