

LAW-L1 Kent Scenario

Form 13614-C (Rev. 10-2011)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964					
Section A. You should complete Pages 1-3							
Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.							
You will need your:							
<ul style="list-style-type: none"> • Tax information such as Forms W-2, 1099, 1098. • Social security cards or ITIN letters for you and all persons on your tax return. • Proof of Identity (such as a valid drivers license or other government issued picture ID). 							
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. Spouse's First Name Kara	M. I. B	Last Name Bryant	Is 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 Phone: 973-555-1234 Cell Phone: 862-555-5678 E-mail:							
5. Your Date of Birth 07/28/1940	6. Your Job Title Clerk	Are you: 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
9. Spouse's Date of Birth 01/15/1950	10. Spouse's Job Title School Teacher	Is Spouse: 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure							
Part II. Marital Status and Household Information							
1. As of December 31, 2011, were you?							
<input type="checkbox"/> Single							
<input checked="" type="checkbox"/> Married: Did you live with your spouse during any part of the last six months of 2011? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
<input type="checkbox"/> Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____							
<input type="checkbox"/> Widowed: Year of spouse's death: _____							
2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here <input type="checkbox"/> and list on page 3.							
Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Kendra Kent	03/13/90	Daughter	12	Yes	S	Yes	Yes
Tamara Thomas	05/08/06	Granddaughter	12	Yes	S	Yes	Yes
Kerri Bryant	03/17/48	Sister	12	Yes	S	No	Yes
<ul style="list-style-type: none"> • Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards. • To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205. 							
To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.							
Catalog Number 52121E				Form 13614-C (Rev. 10-2011)			
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Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- 1. Wages or Salary? (Form W-2)
- 2. Tip Income?
- 3. Scholarships? (Forms W-2, 1098-T)
- 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. Refund of state/local income taxes? (Form 1099-G)
- 6. Alimony Income?
- 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
- 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
- 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
- 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
- 11. Unemployment Compensation? (Form 1099-G)
- 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- 13. Income (or loss) from Rental Property?
- 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- 1. Alimony: If yes, do you have the recipient's SSN? Yes No
- 2. Contributions to a retirement account? IRA Roth IRA 401K Other
- 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
- 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
- 5. Medical expenses (including health insurance premiums)?
- 6. Home mortgage interest? (Form 1098)
- 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- 8. Charitable contributions?
- 9. Child/dependent care expenses, such as day-care?

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- 1. Have a Health Savings Account? (Forms 5498-SA, 1099-A, W-2 with code W in Box 12)
- 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
- 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
- 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
- 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
- 6. Live in an area that was affected by a natural disaster? If yes, where? _____
- 7. Receive the First Time Homebuyers Credit in 2008?
- 8. Pay any student loan interest? (Form 1098-E)
- 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____ \$400
- 10. Attend school as a full time student? (Form 1098-T)
- 11. Adopt a child?
- 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

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

Catalog Number 52121E

Form **13614-C** (Rev. 10-2011)

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Additional Information and Questions related to the preparation of your return

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 the home? None

Are you or a member of your household considered disabled? Yes No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? Yes No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? Yes No

If you are due a refund, would you like information on how to split your refund between accounts? Yes No

If you have a balance due, would you like to make a payment directly from your bank account? Yes No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2

- Yes No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**

- Yes No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
 Kerri Bryant

- Yes No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**

- Yes No 4. Did the taxpayer provide more than half the support for any of the persons in Part II, Question 2? **If yes, which ones:**
 N/A
 All

- Yes No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
 All

Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

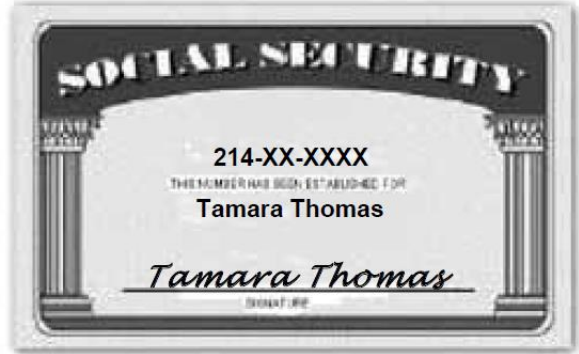
Additional Tax Preparer Notes:

Section C. For Certified Quality Reviewer Completion

Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. Sections A & B of this form are complete.
 2. Taxpayer's identity, address and phone numbers were verified.
 3. Names, SSNs, ITINs or EINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
 4. Filing Status is correctly determined.
 5. Personal and Dependency Exemptions are entered correctly on the return.
 6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
 7. Any Adjustments to Income are correctly reported.
 8. Standard, Additional or Itemized Deductions are correct.
 9. All credits are correctly reported.
 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- Correct SIDN and EFIN are shown on the return.

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Interview Notes – Kent

1. Karl and Kara are full-time residents of Denville, New Jersey (Morris County) and they want to file both a federal and a state return.
2. Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute. On the other hand, 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 a local community 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.
6. If they have a federal or state refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678. (This is not a foreign account.)
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.

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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 \$580.31					
			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 Kara B. Bryant 1068 Rivermeade Dr. Denville, NJ 07834			11 Nonqualified plans		12a See instructions for box 12					
f Employee's address and ZIP code			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 Disab 69.09 FLI 8.29 414H 123.45		12c					
					12d					
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** 2011 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 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) 25-6XXXXXX			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 \$1,305.68					
			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 Karl R. Kent 1068 Rivermeade Dr. Denville, NJ 07834			11 Nonqualified plans		12a See instructions for box 12 D \$2,953.63					
f Employee's address and ZIP code			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other DI 140.67 DI PP# 103040567 Unemployment 119.57 FLI 16.88		12c					
					12d					
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** 2011 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.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0112			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204		Payer's RTN (optional)		2011 Interest Income Form 1099-INT			
		1 Interest income \$ 456.00					
		2 Early withdrawal penalty \$ 46.00					
PAYER'S federal identification number 25-7XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		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>			
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Denville, NJ 07834		4 Federal income tax withheld \$				5 Investment expenses \$	
		6 Foreign tax paid \$				7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest \$				9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)					
Form 1099-INT		(keep for your records)		Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0112			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Gordon Investments 1239 Main Street Indianapolis, IN 46204		Payer's RTN (optional)		2011 Interest Income Form 1099-INT			
		1 Interest income \$					
		2 Early withdrawal penalty \$					
PAYER'S federal identification number 12-1XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		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>			
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Denville, NJ 07834		4 Federal income tax withheld \$				5 Investment expenses \$	
		6 Foreign tax paid \$				7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest \$ 148.63				9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)					
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		2011 Form 1099					
456 Maple Ave Fairbanks, AK 99701 970-555-XXXX		Date Prepared:	January 24, 2012				
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 - 2011			Form 1099 - DIV				
<i>Box</i>	<i>Description</i>	<i>Amount</i>	<i>Total</i>				
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		0.00				
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 - 2011			Form 1099 - INT				
<i>Box</i>	<i>Description</i>	<i>Amount</i>	<i>Total</i>				
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 - 2011			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	9/23/2011	\$1,700.00	\$0.00
Rio Motors Inc	xxxxxxx	150	\$9,543.00	7/15/2008	6/1/2011	\$10,675.00	\$0.00
Rider corporation	xxxxxxx	65	*	*	12/30/2011	\$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.							
						2011 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 itemized deductions last year and received a \$437 tax refund from the state. Their 2010 return shows that amount of state income taxes on Schedule A, line 5a was \$1,320 and the amount of state sales tax on line 5b was \$930.00. Their total itemized deductions were \$12,787. Their taxable income was \$49,859.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. New Jersey Division of Taxation 22 South Clinton Avenue Trenton, NJ 08609-1212		1 Unemployment compensation \$	OMB No. 1545-0120 2011 Form 1099-G
		2 State or local income tax refunds, credits, or offsets \$ 437.00	Certain Government Payments
PAYER'S federal identification number 25-9XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	
RECIPIENT'S name Karl R. Kent/ Kara B. Bryant		5 ATAA/RTAA payments \$	4 Federal income tax withheld \$
Street address (including apt. no.) 1068 Rivermeade Dr		7 Agriculture payments \$	6 Taxable grants \$
City, state, and ZIP code Denville, NJ 07834		9 Market gain \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>
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			

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.

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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 \$49.00 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, 2006. Kara has another car available for personal use.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		1 Rents	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-MISC		Miscellaneous Income
		2 Royalties			
		3 Other income			
PAYER'S federal identification number 26-0XXXXXX		RECIPIENT'S identification number 212-XX-XXXX		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		
Street address (including apt. no.) 1068 Rivermeade Dr		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	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.	
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

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0715		2011 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pelrum Brokerage Service 82 Durr Street Indianapolis, IN 46249		1a Date of sale or exchange 03/10/2011	1b Date of acquisition 07/01/2001		
PAYER'S federal identification number 26-1XXXXXX		RECIPIENT'S identification number 211-XX-XXXX	3 Cost or other basis \$ 10,123.00	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.
RECIPIENT'S name Karl R. Kent		5 Wash sale loss disallowed \$	6 If this box is checked, boxes 1b, 3, 5, and 8 may be blank <input type="checkbox"/>	8 Type of gain or loss Short-term <input type="checkbox"/> Long-term <input checked="" type="checkbox"/>	
Street address (including apt. no.) 1068 Rivermeade Dr.		7	9 Description 100 shares Purdue stock		
City, state, and ZIP code Denville, NJ 07834					
Account number (see instructions)		10 Profit or (loss) realized in 2011 on closed contracts \$	11 Unrealized profit or (loss) on open contracts—12/31/2010 \$	14 Bartering \$	
CUSIP number		12 Unrealized profit or (loss) on open contracts—12/31/2011 \$	13 Aggregate profit or (loss) on contracts \$	15 If box checked, loss based on amount in box 2 is not allowed <input type="checkbox"/>	
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, 2001. 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 11/29/2007, the day his uncle died.

LAW-L1 Kent Scenario

Line 15—IRA Distributions

<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	OMB No. 1545-0119 2011	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 838.00	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.	
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"/>			
RECIPIENT'S name Karl R. Kent		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Rivermeade Dr		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		
City, state, and ZIP code Denville, NJ 07834		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 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	OMB No. 1545-0119 2011	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$	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.	
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"/>			
RECIPIENT'S name Karl R. Kent		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Rivermeade Dr		7 Distribution code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		
City, state, and ZIP code Denville, NJ 07834		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 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.			
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		2011 Form 1099-R					
		2a Taxable amount \$							
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		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 11-2XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$	
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Denville, NJ 07834		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
		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 \$				14 State distribution \$	
		17 Local distribution \$							

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

Karl retired two years ago and started drawing his retirement pay on January 1, 2010. 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.			
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		2011 Form 1099-R					
		2a Taxable amount \$							
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		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 26-4XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$ 1,715.00	
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Denville, NJ 07834		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
		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 \$				14 State distribution \$	
		17 Local distribution \$							

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

Line 17—Royalties

<p>Schedule K-1 (Form 1065) 2011</p> <p>Department of the Treasury Internal Revenue Service</p> <p>For calendar year 2011, or tax year beginning _____, 2011 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 style="text-align: center;"><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></td> <td></td> <td style="text-align: center;">19</td> <td>Distributions</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">20</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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<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 style="text-align: center;">Cat. No. 11394R Schedule K-1 (Form 1065) 2011</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 2011				
		2 State or local income tax refunds, credits, or offsets \$	Form 1099-G				
PAYER'S federal identification number 22-2484848	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$ 120.00		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 Karl R. Kent		5 ATAA/RTAA payments \$	6 Taxable grants \$				
Street address (including apt. no.) 1068 Rivermeade Dr		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>				
City, state, and ZIP code Denville, NJ 07834		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		
2011 • 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 2011 \$13,682.00	Box 4. Benefits Repaid to SSA in 2011 \$0.00	Box 5. Net Benefits for 2011 (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 2011: \$13,682.00		Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2011 - Subject to Change		
Form SSA-1099-SM (1-2011)		DO NOT RETURN THIS FORM TO SSA OR IRS

LAW-L1 Kent Scenario

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number New Jersey Lottery P.O. Box 41 Trenton, NJ 08625-0041 26-7XXXXXX (888)-341-XXXX	1 Gross winnings 1,200.00	2 Federal income tax withheld	2011 Form W-2G Certain Gambling Winnings
	3 Type of wager Lottery	4 Date won 04/14/2011	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code Kara B Bryant 1068 Rivermeade Dr. Denville, NJ 07834	9 Winner's taxpayer identification no. 212-XX-XXXX	10 Window	This information is being furnished to the Internal Revenue Service.
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no. YS 22-3xxxxxx	14 State income tax withheld 36.00	Copy B
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.	
Signature ► <i>Kara B. Bryant</i>		Date ► 04/14/2011	
Form W-2G		Department of the Treasury - Internal Revenue Service	

Kara had \$2,250 in 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.

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
County real estate tax (property tax statement based on property value).....	\$1,253
City real estate tax (property tax statement based on property value)	\$258
Personal property tax (based on the value)	\$624
Gambling losses	\$2,250
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 and \$850.00 for a new computer which was not a course requirement.

CORRECTED

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 2011 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$ 7,750.00		
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 This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name Kendra Kent		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00	
Street address (including apt. no.) 1068 Rivermeade Dr		6 Adjustments to scholarships or grants for a prior year \$		
City, state, and ZIP code Denville, NJ 07834		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <input type="checkbox"/>		
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 the local college that were required by her employer. 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 the Form 5695.

Line 62—Estimated Tax Payments

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

DATE PAID	AMOUNT PAID
04/14	\$100.00
09/18	\$100.00

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

Line 73—Overpayment

74a—Amount You Want Refunded to You

Karl and Kara want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Line 75—Applied to Next Year's Estimated Taxes

If Karl and Kara have a refund coming, they want half of the refund applied to next year's taxes.