

# FAM-05 McCook Scenario

Form <b>13614-C</b> (Rev. 10-2011)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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:**

- 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 Troy	M. I. H	Last Name McCook	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Yvonne	M. I.	Last Name McCook	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 30911 Charles Busby Road		Apt#	City Paterson
		State NJ	Zip Code 07524
4. Contact Information Phone: 973-444-5555      Cell Phone:      E-mail:			
5. Your Date of Birth 09/11/1937	6. Your Job Title Retired	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/07/1940	10. Spouse's Job Title Retired	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled	<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?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- 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  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)

- **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](mailto: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](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

# FAM-05 McCook Scenario

**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                   |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)          |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. 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"/> | 9. 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"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____<br>(Forms W-2 G, 1099-MISC) |

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

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

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

- | Yes                      | No                                  | Unsure                   |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-A, W-2 with code W in Box 12)                  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?<br>_____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 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)

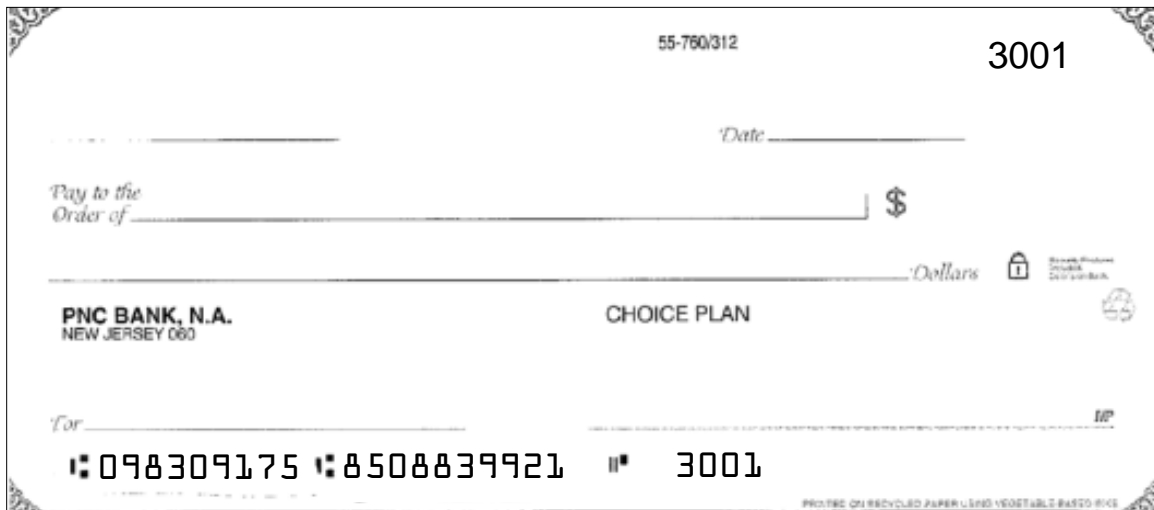
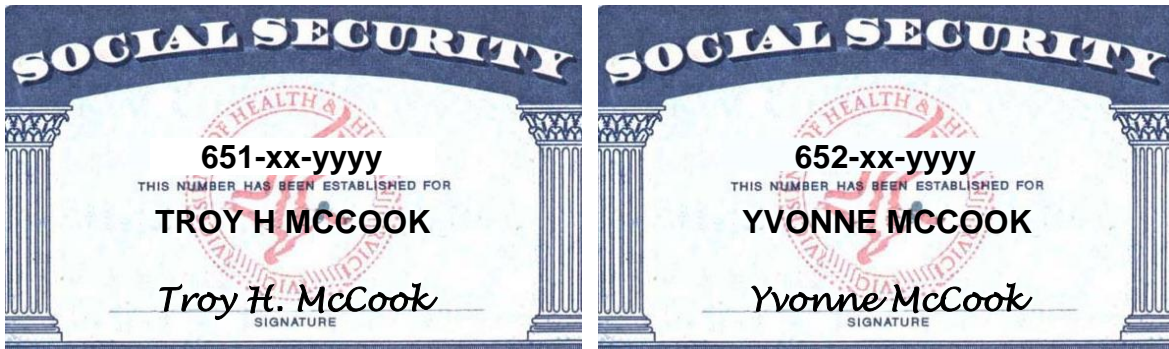


## FAM-05 McCook Scenario

### Interview Notes:

1. By consulting your preparer resources you determine that the correct filing status for the McCooks is Married Filing Jointly.
2. The McCooks lost last year's federal and NJ return, but assure you that they did not itemize deductions last year.
3. The McCooks decision to contribute to the gubernatorial election campaign fund is the same as the presidential election campaign fund.
4. The McCooks do not own a home. They paid rent of \$12,500.00 for the year.
5. By consulting your preparer resources you determine that Paterson is located in Passaic County – NJ Code 1608
6. The McCooks had no out-of-state purchases on which they did not pay Use tax.
7. The value of Troy's Ameritech IRA on Dec 31, 2010 was \$137,255. Unfortunately, the McCooks do not have any way to get any information on Troy's contributions to or prior year distributions from his Ameritech IRA.

### Documents:



**FAM-05 McCook Scenario**

**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 <b>Troy H. McCook</b>		Box 2. Beneficiary's Social Security Number <b>651-xx-yyyy</b>
Box 3. Benefits Paid in 2010 <b>12,765.00</b>	Box 4. Benefits Repaid to SSA in 2010 <b>NONE</b>	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) <b>12,765.00</b>

DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	\$10,331.70	<b>NONE</b>	
Medicare Part B premiums deducted from your benefit	\$1,156.80		
Medicare Prescription Drug premiums (part D) deducted from your Benefits			
Voluntary federal income tax withheld	\$1,276.50		
Total Additions	\$12,765.00		
Benefits for 2011	\$12,765.00	Box 6. Voluntary Federal Income Tax Withheld <b>1,276.50</b>	
		Box 7. Address  <b>Troy H. McCook 30911 Charles Busby Road Paterson, NJ 07524</b>	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	

Form SSA-1099-SM (1-2011)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

**FAM-05 McCook Scenario**

**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 <b>Yvonne McCook</b>		Box 2. Beneficiary's Social Security Number <b>652-xx-yyyy</b>
Box 3. Benefits Paid in 2010 <b>10,200.00</b>	Box 4. Benefits Repaid to SSA in 2010 <b>NONE</b>	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) <b>10,200.00</b>
<p align="center"><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> Paid by check or direct deposit \$8,023.20 Medicare Part B premiums deducted from your benefit \$1,156.80 Medicare Prescription Drug premiums (part D) deducted from your Benefits Voluntary federal income tax withheld \$1,020.00 Total Additions \$10,200.00 Benefits for 2011 \$10,200.00		<p align="center"><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <p align="center"><b>NONE</b></p>
		Box 6. Voluntary Federal Income Tax Withheld <b>1,020.00</b>
		Box 7. Address <b>Yvonne McCook 30911 Charles Busby Road Paterson, NJ 07524</b>
		Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (1-2011)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

## FAM-05 McCook Scenario

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Oppenheimer Fund</b> <b>PO Box 5270</b> <b>Denver, CO 80217</b>		<b>1a</b> Total ordinary dividends <b>\$ 500.00</b>	OMB No. 1545-0110  <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form <b>1099-DIV</b>	
PAYER'S federal identification number <b>65-9xxyyyy</b>		<b>1b</b> Qualified dividends <b>\$ 500.00</b>	<b>Dividends and Distributions</b>	
RECIPIENT'S identification number <b>651-xx-yyyy</b>		<b>2a</b> Total capital gain distr. <b>\$ 100.00</b>		
RECIPIENT'S name <b>Troy H. McCook</b>		<b>2c</b> Section 1202 gain \$	<b>2b</b> Unrecap. Sec. 1250 gain \$	<b>Copy B For Recipient</b>
Street address (including apt. no.) <b>90911 Charles Busby Road</b>		<b>2d</b> Collectibles (28%) gain \$	<b>3</b> Nondividend distributions \$	
City, state, and ZIP code <b>Paterson, NJ 07524</b>		<b>6</b> Foreign tax paid \$	<b>4</b> Federal income tax withheld <b>\$ 50.00</b>	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)		<b>5</b> Investment expenses \$	<b>7</b> Foreign country or U.S. possession	
		<b>8</b> Cash liquidation distributions \$	<b>9</b> Noncash liquidation distributions \$	
Form <b>1099-DIV</b>		(keep for your records)	Department of the Treasury - Internal Revenue Service	

## FAM-05 McCook Scenario

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, and ZIP code <b>Ameritech Pension Trust</b> <b>PO Box 1389</b> <b>Boston, MA 02104</b>		<b>1</b> Gross distribution \$ <b>13,223.00</b>	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>13,223.00</b>	Form <b>1099-R</b>	<input type="checkbox"/> Total distribution		
PAYER'S federal identification number <b>65-7xyyyy</b>	RECIPIENT'S identification number <b>651-xx-yyyy</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>1,323.00</b>	<b>Copy 1 For State, City, or Local Tax Department</b>		
RECIPIENT'S name <b>Troy McCook</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) <b>30911 Charles Busby Road</b>		<b>7</b> Distribution code(s) <div style="text-align: center; font-size: 1.5em;">7</div>	<b>8</b> Other \$ _____ %			
City, state, and ZIP code <b>Paterson, NJ 07524</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.	<b>14</b> State distribution \$		
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$		

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

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, and ZIP code <b>Phoenix Investment Partners</b> <b>101 Munson Street</b> <b>Greenfield, MA 01301</b>		<b>1</b> Gross distribution \$ <b>12,250</b>	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>12,250</b>	Form <b>1099-R</b>	<input type="checkbox"/> Total distribution		
PAYER'S federal identification number <b>65-8xyyyy</b>	RECIPIENT'S identification number <b>652-xx-yyyy</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>1,225.00</b>	<b>Copy 1 For State, City, or Local Tax Department</b>		
RECIPIENT'S name <b>Yvonne McCook</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) <b>30911 Charles Busby Road</b>		<b>7</b> Distribution code(s) <div style="text-align: center; font-size: 1.5em;">7</div>	<b>8</b> Other \$ _____ %			
City, state, and ZIP code <b>Paterson, NJ 07524</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.	<b>14</b> State distribution \$		
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$		

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