

Filing Basics

Pub 4012 Tab A

Pub 4491 Pg 15

Need to Know...



- **Age**
 - Intake Sheet
 - Confirm date of birth
- **Gross Income including Social Security**
 - Pub 4012 D-1
- **Filing Status**
 - Pub 4012 B-1, B-2, B-3

Intake & Interview Sheet

- **Confirm with picture ID**

- Picture ID (such as valid driver's license) for you and your spouse.
- If you have q

Part I – Your Personal Information

1. Your first name	M.I.	Last name	
2. Your spouse's first name	M.I.	Last name	
3. Mailing address		Apt #	City
4. Contact information Telephone number(s)			
5. Your Date of Birth	6. Your job title		7. Last year, we b. Totally and p
8. Your spouse's Date of Birth	9. Your spouse's job title		10. Last year, w b. Totally and p

Who Must/Should File

- U.S. citizens
- Residents of the United States
- Pub 4012 A-1, A-2, A-3

charts that identify persons required to file tax returns and those who should file

Chart A Footnotes

Pub 4012 page A-1

- **If born before January 2, 1949, considered 65 for 2013**
- **Gross income is all income not exempt from tax – may include Social Security**
- **Married Filing Separately (MFS) or not living with spouse at end of year with gross income of \$3,900 or more must file**

Are You a Dependent?

- **Intake Sheet Part I, Q. 11**

11. Can anyone claim you or your spouse on their tax return?

Dependents Who Must File

Pub 4012 pg A-2

- **Single or married?**
- **65 or older?**
- **Blind?**
- **Income – earned and unearned?**

Must File

Pub 4012 pg A-3, Chart C

- **Owe additional taxes**
 - **Form 5329 – IRAs**
 - **Unreported tips – social security/
Medicare tax**
 - **First Time Home Buyer Credit repayment**
- **\$400 or more net self-employment
income**
- **Over \$108.28 of wages from church**

Who Should File

Pub 4012 pg A-3, Chart D

- **Claiming refund of withheld taxes or estimated tax payments**
- **Claiming any refundable credit (credit independent of taxes owed)**
 - **Earned Income Credit**
 - **Additional Child Tax Credit**
 - **Education Credits**
- **State reasons?**

Verify Taxpayer Identity

- **Valid Taxpayer Identification Numbers**
 - **Social Security Number (SSN)**
 - **Individual Taxpayer Identification Number (ITIN)**
 - **Adoption Taxpayer Identification Number (ATIN)**

Taxpayer Identification Number

- **Best – Social Security card or ITIN (Individual Taxpayer Identification Number) letter**
- **Alternatives**
 - **Other documents issued by Social Security Administration such as SSA-1099 or Social Security Administration letter -OR-**
 - **All docs with matching name and SSN plus TaxWise carry-forward of last year's return all match**

Individual Taxpayer Identification Number

- **Individual Taxpayer Identification Number (ITIN) for taxpayers not eligible for SSN**
- **See lesson 34 for additional ITIN information**

Decedent Tax Returns

- **Surviving spouse filing?**
 - **Verify survivor's identity**
- **Someone else filing?**
 - **Ask to see authorizing document**
 - **Verify representative's name and identity**
 - **Advise them to file Form 56 with IRS if not yet done**
- **For both, ask to see decedent's identity document and death certificate**

Filing a Return

- Form 1040 only in TaxWise®
- Electronic filing (e-file) only unless IRS requires a paper return

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	2013	OMB No. 1545-0074	IRS Use Only
Your first name and initial		Last name			
If a joint return, spouse's first name and initial		Last name			
Home address (number and street). If you have a P.O. box, see instructions. Ant. no.					

Record Keeping

- **Basic record keeping requirements**
 - **Taxpayer should keep copy of all records used to file tax return**
 - ✱ **Three years from date return was filed**
 - ✱ **Two years from date tax was paid**
 - **See [Pub 17](#) for additional requirements**

Additional Information

- **Pub 4012, Tab P**
 - **Publications and Forms**
 - **Frequently Asked Questions**
 - **Taxpayer Civil Rights**

Must/Should File Quiz #1

- Miranda, 17, claimed on her parents' return
- W-2 shows \$2,000 in wages and federal tax withheld of \$155
- Grandparents gave her a \$3,000 CD as a gift
- She has no other income
- Must or should Miranda file?

**Should: to get back her withholding
CD is a gift – not counted in income (Lesson 8)**

Must/Should File Quiz #2

- **Kathy, 22, attends college full time**
- **Earned \$850 babysitting and had \$3,000 reported on a W-2; no tax was withheld.**
- **Must or should Kathy file?**

Must: had >\$400 in self-employment.

If only W-2, would not have needed to file

Notes...

- **This lesson covers who must/should file Federal return**
- **State requirements (if applicable) may differ**
- **Federal return must be completed to prepare state return in TaxWise**

Filing Basics Quality Review



- **Verify name with social security document**
- **Verify ID with picture identification**
- **Verify representative's authority**
- **Any changes from prior year?**

Who Must/Should File

Questions?



Comments...

