

# Filing Basics

Pub 4012 Tab A, B, D  
Pub 4491 Part 1



## Need to Know...



- **Age**
  - Intake Sheet
  - Confirm date of birth
- **Gross Income and Social Security received**
  - 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



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## 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



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## Chart A Footnotes

Pub 4012 pg. A-1

- If born before January 2, 1950, considered 65 for 2014
- 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 \$3,950 or more must file

## Are You or Could You Be a Dependent?

- Intake Sheet Part I, Q. 11

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

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## 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 return required**



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## Verify Taxpayer Identity

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



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## 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-**
  - **Government-issued ID plus TaxWise carry-forward of last year's return**

## Individual Taxpayer Identification Number

- **Individual Taxpayer Identification Number (ITIN) for taxpayers not eligible for SSN**

## 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 applicable and not yet done**

## Filing a Return

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

Form <b>1040</b>	Department of the Treasury—Internal Revenue Service (99)	<b>2014</b>	OMB No. 1545-0074	IRS Use
For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20				
Your first name and initial		Last name		
If a joint return, spouse's first name and initial		Last name		

## 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 (not an employee)
- \$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...

