Module 5 Simulation Identifying Filing Status and Dependents



In this simulation, you will take on the role of Joshua Bell in order to learn how to complete the Label, Filing Status, and Exemptions sections of your tax return.

Last tax year, your wife, Alice, died in an accident. You are raising your two children: Jeremy (age 12) and Tara (age 8). They lived with you for the entire year in the United States. You are all U.S. citizens. You pay all of the costs to maintain the home for yourself, Jeremy, and Tara. You have not remarried. Before Alice died, you used the married filing joint filing status. You are not claimed as a dependent on anyone else's return.

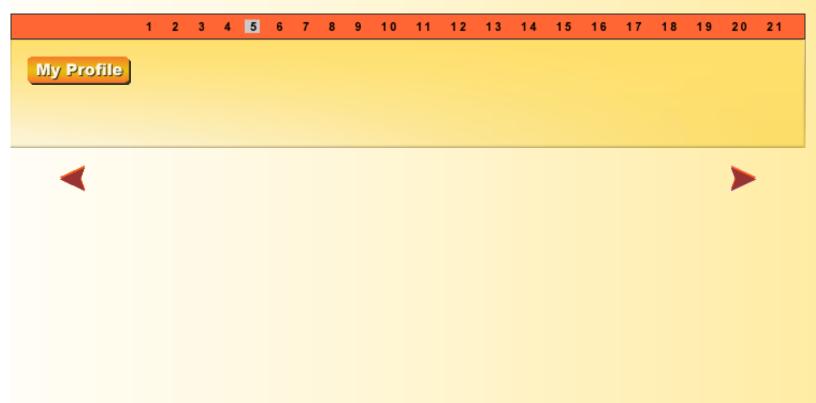
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Module 5 Simulation Your Tax Year Your Tax Year January 1 December 31 January 1 Your Filing Season

It's the end of the tax year. Your Form W-2 shows that you earned \$53,268 from your job. You are employed as an engineer for Center City.

Jeremy and Tara did not earn any income during the year. You provided all of the support for Jeremy and Tara.

To review your personal information, click *My Profile* below.



My Profile

Name: Joshua Bell Employment: Engineer in Center City Marital status: Widower, not remarried Spouse's name (if any): N/A Children: Tara, age 8; Jeremy, age 12 U.S. citizen: Yes

Other: Your wife, Alice, died last tax year. You pay all of the costs to maintain the home for yourself, Jeremy, and Tara. Before Alice died, you used the married filing joint filing status. You are not claimed as a dependent on anyone else's return.



Are the Dependency Tests Met for Jeremy Bell?

Relationship Test	O yes O no
Citizenship Test	O yes O no
Joint Return Test	O yes O no
Support Test	O yes O no
Age Test	O yes O no
Residency Test	O yes O no

Can you claim Jeremy as a dependent on your tax return?

O yes O no

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Module 5 Simulation

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Well done!

Jeremy meets the Relationship Test — he is your son.

Jeremy meets the Citizenship Test — he is a United States citizen.

Jeremy meets the Joint Return Test — he has no income and will not file a tax return.

Jeremy meets the Support Test — you provide all of Jeremy 's support.

Jeremy meet the Age Test — he is 12.

Jeremy meets the Residency Test — he lived with you all year.

All of the tests are met. You can claim Jeremy as a dependent on your tax return.





Are the Dependency Tests Met for Tara Bell?

Relationship Test	O yes O no
Citizenship Test	O yes O no
Joint Return Test	O yes O no
Support Test	O yes O no
Age Test	O yes O no
Residency Test	O yes O no

Can you claim Tara as a dependent on your tax return?

O yes O no

My Profile
My Profile

Module 5 Simulation

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Well done!

Tara meets the Relationship Test — she is your daughter.

Tara meets the Citizenship Test — she is a United States citizen.

Tara meets the Joint Return Test — she has no income and will not file a tax return.

Tara meets the Support Test — you provide all of Tara's support.

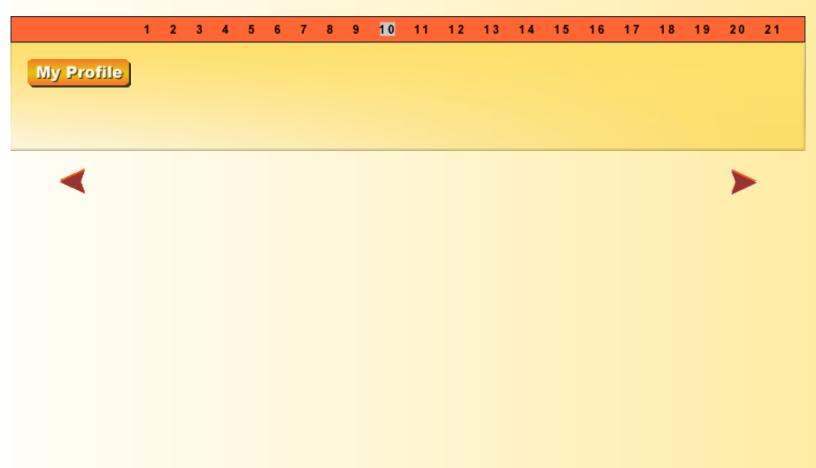
Tara meets the Age Test — she is 8.

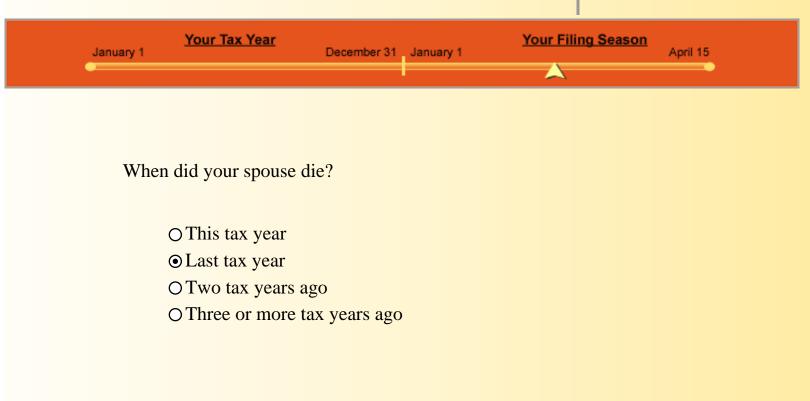
Tara meets the Residency Test — she lived with you all year.

All of the tests are met. You can claim Tara as a dependent on your tax return.



Your Tax Year Your Filing Season January 1 December 31 January 1 April 15 <p







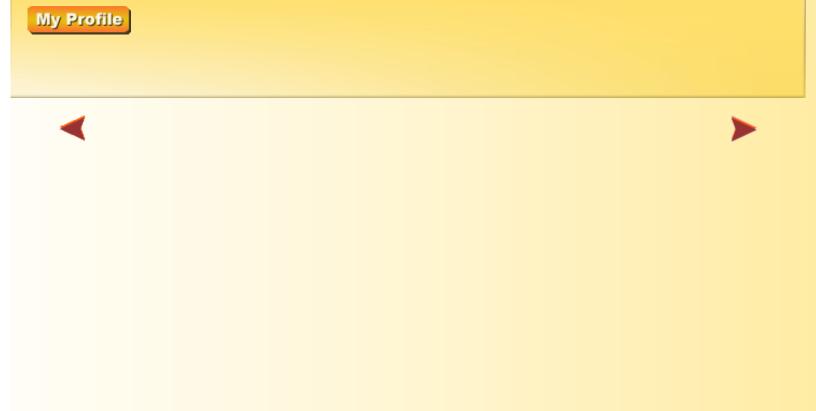
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Were you eligible to file a joint return before your spouse died?

⊙ yes
○ no
Are you a U.S. citizen?
⊙ yes
○ no

1 2 3 4 5	5 6 7 8 9 10 11	12 13 14 15 1	16 17 18 19 20 21
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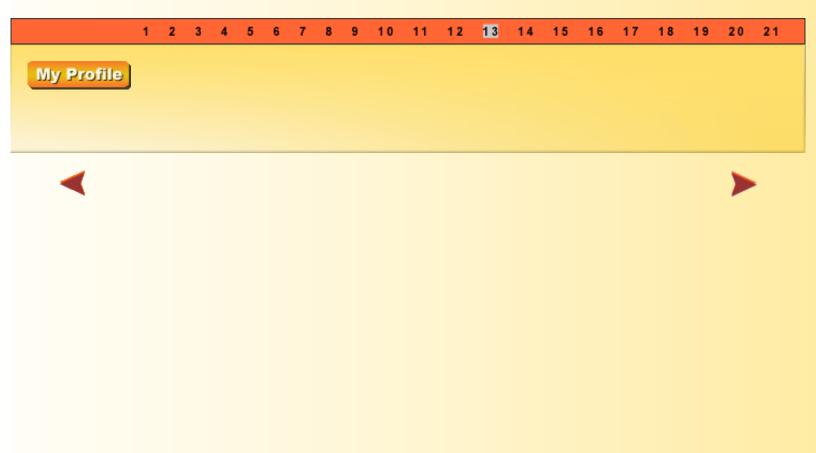


Did at least one of your children live with you in your main home during all of the tax year?

⊙ yes O no

If yes, was that child?

- married?
- unmarried?

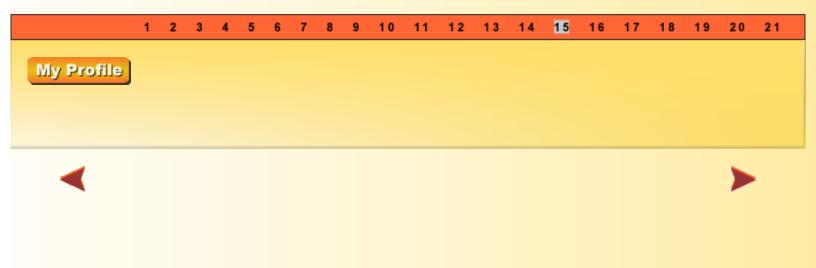


						Module 5 Si	mulation
	January 1	<u>Your Tax Ye</u>	ar December 3	1 January 1	<u>Your Fili</u>	ng Season April 1	5
	•						•
	Did y	ou pay more	than half the cos	t to maintair	the main h	ome during	
		x year?				C	
	(● yes	O no				
			children as depe	ndents on yo	our tax retur	m?	
	(● yes	O no				
	1 2	3 4 5	6 7 8 9 10	11 12 13	3 <mark>14</mark> 15	16 17 18 19	20 21
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Module 5 Simulation Your Tax Year Your Filing Season January 1 April 15

Based on your answers, you can use the qualifying widow(er) with dependent child filing status.

- Your wife, Alice, died during the last tax year and you have not remarried.
- You were entitled to file a joint return with Alice in the year she died.
- You furnished more than half the cost of maintaining your home, which is the principal place of residence for your son and daughter.
- You claim both children as dependents on your tax return.

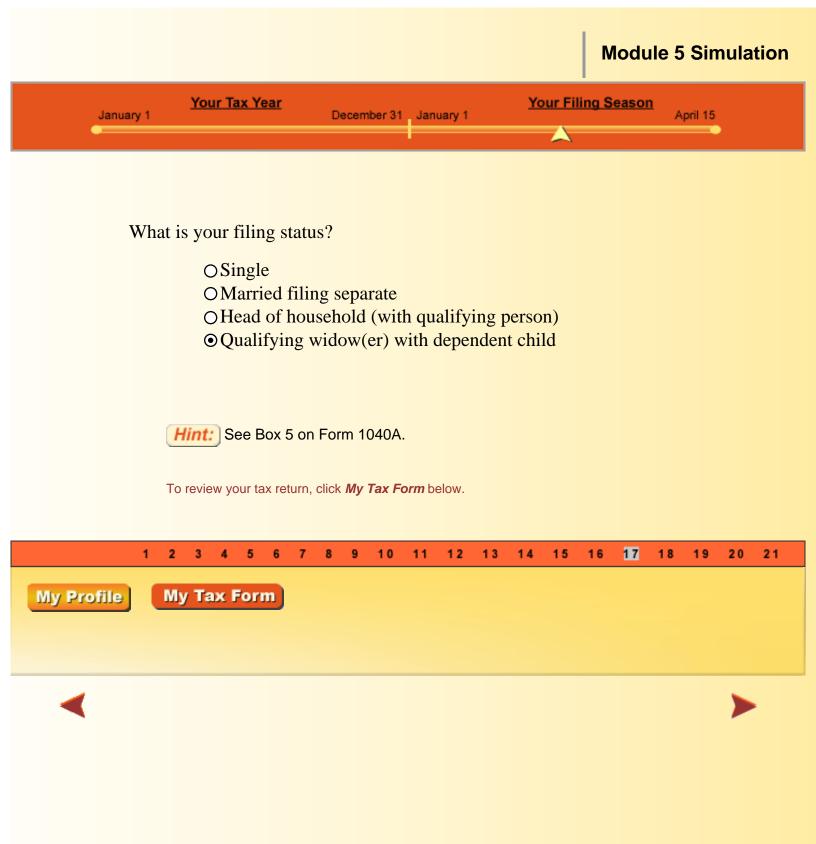


Your Tax Year Your Tax Year Your Filing Season January 1 April 15

Let's review the Label, Filing Status, and Exemptions sections of your tax return. You will file Form 1040A based on your filing status and because you have two dependents.

Form		Department of the Treasury-Internal Revenue	e Service						
1040A		U.S. Individual Income Ta	ax Return (99)	2007 IR	3 Use Only-	-Do not writ	e or staple in this space.		
Label (Т	Your first name and initial	Last name				MB No. 1545-0074		
	Ļ					Your soc	ial security number		
	L A B E	If a joint return, spouse's first name and initial	Last name			Spouse's	social security number		
	Ë	a per reunt apoure e nat name and moa	opcuse s						
	нİ	Home address (number and street). If you have a P.O), box, see page 18.		Apt. no.	A You	must enter		
Otherwise, please print	E E					your SSN(s) above.			
or type.	E	City, town or post office, state, and ZIP code. If you	have a foreign address, see p	age 18.			a box below will not		
Presidential	4	Oberta harri Karra ana ang Karra	lan lalatha saint 60 ta	and the third for a s		. Č	our tax or refund.		
Election Campaig	jii j		ing jointly, want \$3 to				You Spouse		
Filing		1 Single 2 Married filing jointly (even if only	one had income)				person). (See page 19.) ut not your dependent,		
status Check only		3 Married filing separately. Enter s	,	nd enter this ch	ild's name	here. ►			
one box.		full name here. ►		5 Qualifying w	idow(er) w	ith depende	nt child (see page 20)		
Exemption	s	6a 🗌 Yourself. If someone c	an claim you as a	dependent, do i	not chec	κ)	Boxes checked on		
		box 6a. b 🗌 Spouse				í –	6a and 6b		
		c Dependents:		(3) Dependent's	. (4) √i	f gualifying	No. of children on 6c who:		
			(2) Dependent's social security number	relationship to	child	for child redit (see	 lived with you 		
If more than six		(1) First name Last name	you		ige 21)	did not live			
dependents, see page 21.							\rightarrow		with you due to divorce or
ooo page an						님	separation (see page 22)		
					+	H	Dependents		
					+	H-	on 6c not entered above		
							entered above		
	d Total number of exemptions claimed.								
Income									
Attach		7 Wages, salaries, tips, etc.	Attach Form(s) W-	-2.		7			
Form(s) W-2		8a Taxable interest. Attach So	chedule 1 if requir	ed be		8a			
here. Also attach		b Tax-exempt interest. Do n				ua			

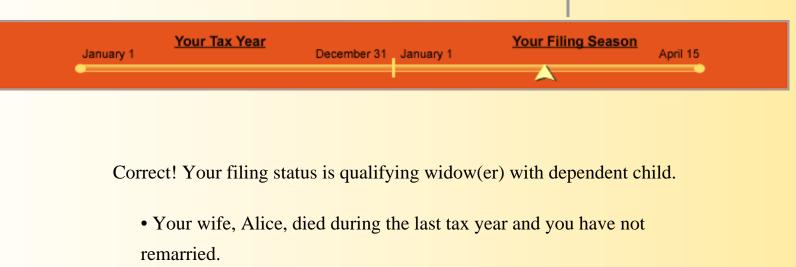
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Form 1040A		tment of the Treasury—Internal Revent				2007		_						
			Last na		(99)	2007	RS Use Only-		te or staple in this s OMB No. 1545-0074	·				
Label	Tour III		Last na	anne			Your social security number							
(See page 18.) L A	Joshu	ia B	Bell					111	00 98					
BE		t return, spouse's first name and initial	Last na						social security num					
Use the														
IRS label. H	Home a	address (number and street). If you have a P.	O. box, se	e page 18	3.		Apt. no.	A Yo	u must enter					
Otherwise, please print E		n Street	🔺 γοι	ur SSN(s) above.										
or type.		wn or post office, state, and ZIP code. If you	i have a fo	reign add	ress, see paç	je 18.		Checking a box below will not						
Presidential Election Campaign	-	own, US 10100 ck here if you, or your spouse if fi	ilina ioin	tlv war	nt \$3 to a	to this fund (see	nage 18)	change y	our tax or refund. You Spor					
	-		inig join	uy, wa										
Filing	_	 Single Married filing jointly (even if only one had income) Head of household (with qualifying person). (See page 10 minutes of the qualifying person is a child but not your dependent of the qualifying person is a child but not your depe												
status Check only	3	Married filing separately. Enter			,	and a state in	child's name		,	,				
one box.		full name here. ►	-1			🛚 5 🗹 Qualifying	widow(er) w	ith depende	ent child (see page	e 20)				
Exemptions	6a	Yourself. If someone of box 6a.	can cla	iim yo	u as a c	dependent, do	not chec	k}	Boxes checked on 6a and 6b	1				
	b		1			1		J	No. of children					
	С	Dependents:	(2) De	ependei	nt's social	(3) Dependen	Child	f qualifying for child	on 6c who: Iived with	2				
		(1) First name Last name		curity n	umber	relationship t you		redit (see	you					
If more than six dependents,	Jerer	ny C. Bell	222	00	8642	son	μa	ige 21)	 did not live with you due to divorce or separation 					
see page 21.		D. Bell	222	00	9753	daughter								
				-					(see page 22)					
									Dependents					
				-					on 6c not entered above					
				-					Add numbers					
	d	Total number of exemption	ns clair	ned.					on lines above	3				
Income	_		• · · ·	_				_						
Attach	_7	Wages, salaries, tips, etc.	Attach	h Forn	n(s) W-2			7						
Form(s) W-2	82	Taxable interest. Attach S	chodu	lo 1 if	roquiro	4		8a						
here. Also attach		Tax-exempt interest. Do r				8b		04						
Form(s)		Ordinary dividends. Attach						9a						
1099-R if tax	b	Qualified dividends (see p				9b								
was withheld.	10	Capital gain distributions	(see pa	age 28	5).			10						
If you did not get a W-2, see	11a	IRA	ibutions. 11a 11b Taxable amount (see page 25).											
page 24.	10-	distributions. <u>11a</u>	11b											
Enclose, but do	12a	Pensions and annuities. 12a				12b Taxable (see page	12b							
not attach, any payment.									120					
payment	13	Unemployment compensa	s. 13											
	14a													
		benefits. 14a (see page 28).							14b					
	15	Add lines 7 through 14b (fa	N 45											
Adiustad	15	Add lines 7 through 14b (fa	ir rigni	colun	inj. This	is your total in	come.	▶ 15						
Adjusted	16	Educator expenses (see p	ade 28	3).		16								
gross	17	IRA deduction (see page 2	-			17								
income	18	Student loan interest dedu	,	(see p	age 31)									
					_ ,									
	19	Tuition and fees deduction								1				
	20	Add lines 16 through 19.	These	are yo	our tota l	adjustments	-	20						
	21	Subtract line 20 from line	15 Th	ie ie v		usted groce in	ncomo	▶ 21						
	21		10.10	1212)	our auj	usted gross ll	icome.	▶ 21						

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 58.

Form **1040A** (2007)



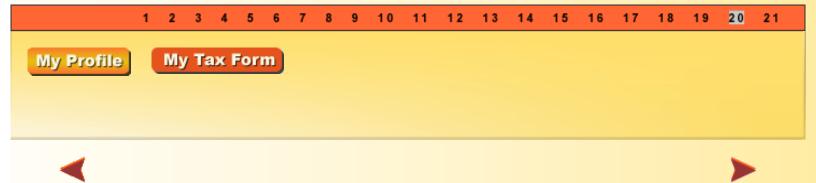
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- You furnished more than half the cost of maintaining your home, which is the principal place of residence for your son and daughter.
- You claim both children as dependents on your tax return.



January 1	Ir December 31 January 1	Your Filing Seasor	April 15
How many exempt	tions are you claiming?		
Enter total nur	mber of exemptions: 3		
Hint: See I	Line 6d on Form 1040A.		
1 2 3 4 5	6 7 8 9 10 11 12	13 14 15 16 17	18 <mark>19</mark> 20 21
My Profile My Tax Form			
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Yes! You are correct. Line 6d on your 1040A shows that you are claiming three exemptions, one for yourself and one each for Jeremy and Tara.







Congratulations, Joshua! You've successfully completed the Label, Filing Status, and Exemptions sections of your tax return.

