

Module 5 Simulation

Identifying Filing Status and Dependents

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



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.

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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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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.

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Name: Joshua Bell

Employment: Engineer in Center City

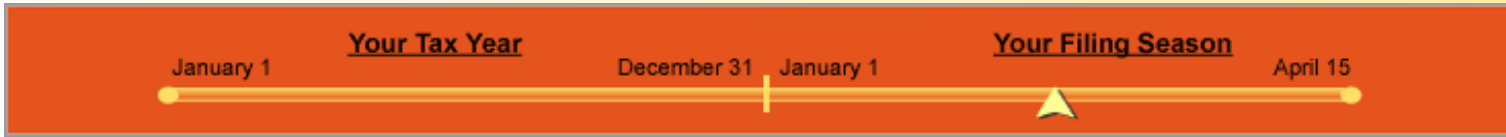
Marital status: Widower, not remarried

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
- Citizenship Test
- Joint Return Test
- Support Test
- Age Test
- Residency Test

- yes no
- yes no
- yes no
- yes no
- yes no
- yes no

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

- yes
- no



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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.

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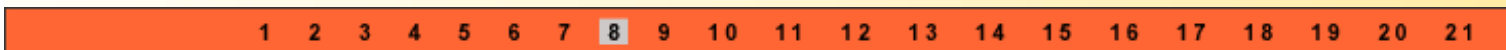
Are the Dependency Tests Met for Tara Bell?

- Relationship Test
- Citizenship Test
- Joint Return Test
- Support Test
- Age Test
- Residency Test

- yes no
- yes no
- yes no
- yes no
- yes no
- yes no

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

- yes
- no



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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.

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Let's determine your marital status. Are you:

- Single?
- Married?
- Divorced?
- Separated?
- Widowed, not remarried?

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When did your spouse die?

- This tax year
- Last tax year
- Two tax years ago
- Three or more tax years ago

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

- yes
- no

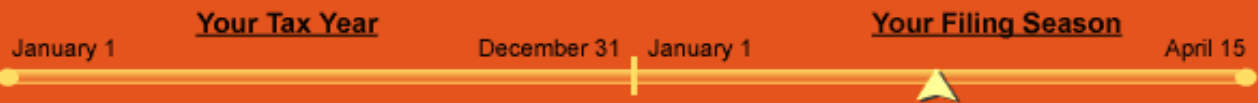
Are you a U.S. citizen?

- yes
- no

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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 no

If yes, was that child?

- married?
 unmarried?

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Did you pay more than half the cost to maintain the main home during the tax year?

- yes no

Did you claim the children as dependents on your tax return?

- yes no

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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.

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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 **1040A** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99) 2007 IRS Use Only—Do not write or staple in this space. OMB No. 1545-0074

Label (See page 18.)
 Use the IRS label. Otherwise, please print or type.
 Presidential Election Campaign

Filing status Check only one box.

Exemptions If more than six dependents, see page 21.

Income Attach Form(s) W-2 here. Also attach

Your first name and initial		Last name		Your social security number	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see page 18.					Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.					

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) You Spouse

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
 4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
 5 Qualifying widow(er) with dependent child (see page 20)

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse
 c **Dependents:**

(f) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required. 8a
 b Tax-exempt interest. Do not include on line 8a. 8b

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What is your filing status?

- Single
- Married filing separate
- Head of household (with qualifying person)
- Qualifying widow(er) with dependent child

Hint: See Box 5 on Form 1040A.

To review your tax return, click **My Tax Form** below.

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

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My Tax Form

Label (See page 18.)

Use the IRS label.

Otherwise, please print or type.

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Form fields for name, address, and social security numbers.

OMB No. 1545-0074 and social security number fields.

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Filing status

Check only one box.

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

If more than six dependents, see page 21.

Table with columns for dependent name, social security number, and relationship.

Boxes checked on 6a and 6b: 1

No. of children on 6c who:

lived with you: 2

did not live with you due to divorce or separation (see page 22)

Dependents on 6c not entered above

Add numbers on lines above: 3

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

Main income table with rows 7 through 15.

Adjusted gross income

Adjusted gross income table with rows 16 through 21.



Correct! Your filing status is qualifying widow(er) with dependent child.

- 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.

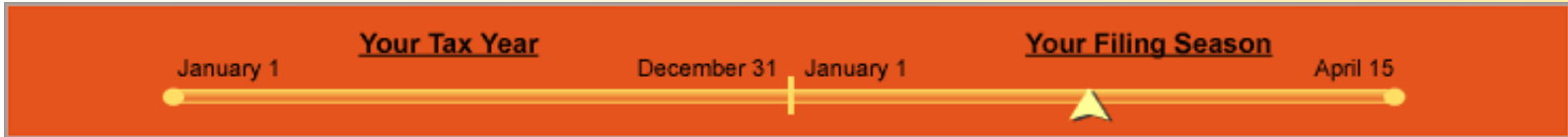
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[My Tax Form](#)



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How many exemptions are you claiming?

Enter total number of exemptions:

Hint: See Line 6d on Form 1040A.

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

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My Tax Form





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.

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

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