



## 2008 Publication 4695 (PR)

### Puerto Rico Test for Volunteers

For Use in Preparing Tax Year 2008 Returns

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Publication 4695 (PR) (2008)  
Catalog Number 20277R



"Another Step Toward Quality"

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information.

## Technical Updates

Tax law changes implemented after this product was published may cause various forms, tables, and worksheets to change. The supplemental changes (if any) are normally available in mid-December on [www.irs.gov](http://www.irs.gov) (keyword: Community Network).

Technical updates are also conveyed in Volunteer Quality Alerts during the filing season on [www.irs.gov](http://www.irs.gov). Also, consult your course instructor and/or site coordinator.

Department of the Treasury – Internal Revenue Service

## Volunteer Agreement

### Standards of Conduct – VITA/TCE Programs

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

TaxWise® is a copyrighted software program owned by CCH Small Firm Services® (CCH). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of CCH. The screen shots used in this publication—or any other screen shots from TaxWise or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Education and Product Development.

### Confidentiality Statement

All tax information received from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals and should be properly safeguarded.

All persons, scenarios and addresses appearing in this product are fictitious. Any resemblance to persons living or dead is purely coincidental.

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Test – English Version

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**Test Instructions**

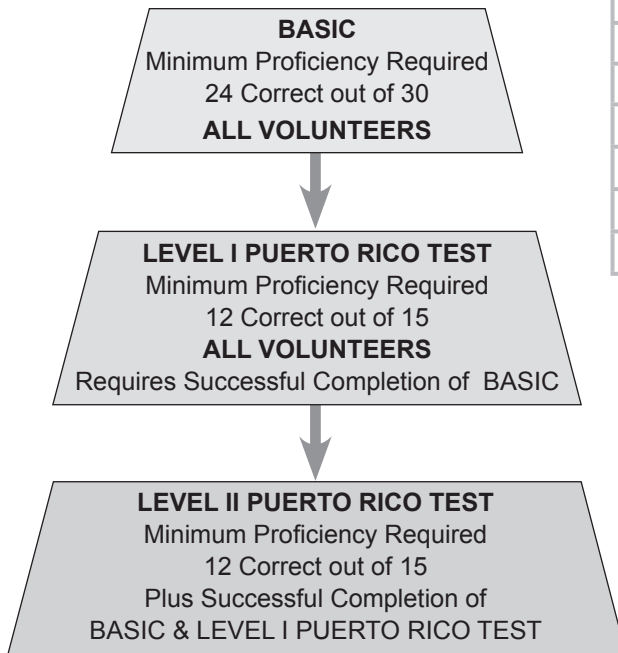
This is an open-book test. You may use the Publication 4696(PR) Resource Guide and any other materials that you will use as a volunteer. Please complete the test on your own. You should round all fractions to four decimal places.

**New this year!** There are **two** levels for the Puerto Rico course and test – **Level I PR** and **Level II PR**. A list of topics for each level is outlined below in the **Test Contents** chart.

It is recommended that you use the **Practice Lab** (explained later) in Link & Learn Taxes to prepare the tax returns for the test scenarios. You can answer the test questions in the test booklet and then enter your answers on the Link & Learn Taxes online volunteer certification test. Be sure to read each question carefully before you enter your answer online. Online test scoring is immediate. You may take the volunteer certification test by using the Link & Learn Taxes e-learning application at <http://www.irs.gov/app/vita/index.jsp> or at [www.irs.gov](http://www.irs.gov), using the keyword search: Link and Learn Taxes.

Each test must be passed with a minimum score of **80%** for certification. Basic certification is required for all volunteers who prepare or review tax returns in the Puerto Rico VITA/TCE programs. Volunteers must pass the Basic test in order to proceed on to the **Puerto Rico Level I** test. Volunteers must pass the **Level I PR** test with a minimum score of 80%. Volunteers may proceed to the **Level II PR** test once they pass the **Level I PR** certification. If you do not achieve a score of at least 80%, you should discuss it with your Facilitator or Site Coordinator.

Test Contents	Certification
Filing Requirements	Level I
Source of Income	Level I
Standard Deduction	Level I
Additional Child Tax Credit	Level I
Adjustments to Income	Level II
Itemized Deductions	Level II
Social Security Benefits	Level II
Foreign Tax Credit	Level II
Self Employment Tax	Level II



## Resources to Help You Successfully Complete Your Certification

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### **Puerto Rico Resource Guide**

**New this year!** Puerto Rico Resource Guide – Publication 4696(PR) provides worksheets, charts, credit eligibility rules, information, and TaxWise® software guidance. Always take Publication 4696PR to the VITA/TCE tax preparation site. It is a key reference used during the certification and return preparation processes.

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### **Practice Lab**

**New this year – Practice Lab!** This new tool is available through Link & Learn Taxes. The Practice Lab is 2008 tax preparation software (TaxWise Online) developed for VITA/TCE volunteers. Go to Link & Learn Taxes on [irs.gov](http://irs.gov). There will be a **Practice Lab** link included in each course. Access the Practice Lab with a universal password for all VITA/TCE volunteers. The universal password will be provided by your Instructor or the IRS representative for the volunteer program. Next, you will need to enter an email address and a zip code for a **User ID**. Once you have created your User ID, save it. Any returns you create for training will be linked to this User ID. **The Practice Lab is for training purposes only.** When using the Practice Lab to complete return scenarios use your User ID for the Xs in the social security numbers and employer identification numbers.

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### **2008 Tax Tables**

The 2008 Tax Tables are available in Publication 4491-W, Workbook Comprehensive Problems and Practice Exercises. You will need the tax tables if you are preparing paper returns for the test scenarios.

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### **Certification**

Certification is required for all volunteers who prepare or review tax returns in the VITA/TCE program. There is no retest for this course. If you do not pass the test, please work with your site coordinator to determine if you can provide volunteer assistance.

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### **Consolidated Answer Sheet**

The preferred method for certification is Link & Learn Taxes. If you are unable to access the test on Link & Learn Taxes, use the consolidated answer sheet to record your test answers. After you have recorded your answers and filled in the information on the Test Answer Sheet, tear the sheet out and give it to your instructor or site coordinator for grading.

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### **Volunteer Agreement**

All volunteers must complete Form 13615 (PR) Puerto Rico Supplement Volunteer Agreement. For those who certify on Link & Learn Taxes, there is a link to the volunteer agreement that volunteers can save or print.

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# Test Answer Sheet Publication 4695(PR)

Name \_\_\_\_\_

Fax \_\_\_\_\_ Telephone \_\_\_\_\_

Record all your answers on this tear-out page. Your Instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615 (PR), Volunteer Agreement.

**Privacy Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Question	Answer	Question	Answer
<b>Level I PR</b>		<b>Level II PR</b>	
1.1	_____	2.1	_____
1.2	_____	2.2	_____
1.3	_____	2.3	_____
1.4	_____	2.4	_____
1.5	_____	1.5	_____
1.6	_____	2.6	_____
1.7	_____	2.7	_____
1.8	_____	2.8	_____
1.9	_____	2.9	_____
1.10	_____	2.10	_____
1.11	_____	2.11	_____
1.12	_____	1.12	_____
1.13	_____	2.13	_____
1.14	_____	2.14	_____
1.15	_____	2.15	_____
Total Answers Correct: _____		Total Answers Correct: _____	
Total Questions: 15		Total Questions: 15	
<b>Passing Score: 12 of 15</b>		<b>Passing Score: 12 of 15</b>	

# Hoja de contestaciones del examen Publicación 4695 (PR)

Nombre \_\_\_\_\_

Fax \_\_\_\_\_ Teléfono \_\_\_\_\_

Registre todas sus contestaciones y desprenda la hoja. Su Facilitador le dirá a usted donde enviar su Hoja de contestaciones para ser corregida. Asegurese de completar y firmar la Forma 13615 (PR), "Volunteer Agreement".

**Aviso de la Ley de Información Confidencial-**

La Ley de Información Confidencial del 1974, requiere que cuando pedimos la información le digamos nuestro derecho legal de pedir dicha información, porqué estamos pidiéndola, y cómo será utilizada. También debemos decirle qué podría suceder si no la recibimos, y si su respuesta es voluntaria, requerida para obtener un beneficio, u obligatoria.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301.

Estamos pidiendo esta información para asistirnos en comunicarnos con usted concierne a su interés y/o participación en la preparación voluntaria del impuesto en el programa de voluntarios de IRS. La información que usted proporciona se puede proveer a los otros que coordinan las actividades y el proveer el personal voluntario en la preparación de la declaración de impuestos en los lugares donde se conducen actividades de acercamiento. La información también se puede utilizar para establecer el control eficaz, enviar correspondencia y para reconocer a los voluntarios.

Su respuesta es voluntaria. Sin embargo, si usted no proporciona la información solicitada, el IRS no va a poder utilizar su ayuda en estos programas.

Pregunta	Contestación	Pregunta	Contestación
<b>Level I PR</b>		<b>Level II PR</b>	
1.1	_____	2.1	_____
1.2	_____	2.2	_____
1.3	_____	2.3	_____
1.4	_____	2.4	_____
1.5	_____	1.5	_____
1.6	_____	2.6	_____
1.7	_____	2.7	_____
1.8	_____	2.8	_____
1.9	_____	2.9	_____
1.10	_____	2.10	_____
1.11	_____	2.11	_____
1.12	_____	1.12	_____
1.13	_____	2.13	_____
1.14	_____	2.14	_____
1.15	_____	2.15	_____
Total contestaciones Correctas: _____		Total contestaciones Correctas: _____	
Preguntas totales : 15		Preguntas totales : 15	
<b>Puntuación para aprobar: 12 of 15</b>		<b>Puntuación para aprobar: 12 of 15</b>	

La misión del Programa Voluntario de Preparación de Planillas es proveer preparación básica libre de costo a clientes elegibles. Los voluntarios son el recurso más valioso del programa. Para establecer el grado más grande de confianza del público los voluntarios tienen la responsabilidad de proporcionar un servicio de alta calidad y de mantener el más alto de los estándares éticos.

**Instrucciones: Para ser completado por todos los voluntarios en el programa VITA/TCE (Certificado o No-Certificado)**

Como participante del Programa Voluntario de Preparación de Planillas estoy de acuerdo con los siguientes estándares de conducta:

- Trataré a todos los contribuyentes profesionalmente, con cortesía y respecto.
- Salvo guardaré la confidencialidad de la información del contribuyente.
- Aplicaré las leyes de impuesto de forma equitativa y con exactitud según mi mejor capacidad.
- Prepararé solamente planillas dentro del alcance de mi entrenamiento y experiencia (Básico, Avanzado, etc.).
- Ejerceré cuidado razonable en el uso y la protección del equipo.
- No solicitaré negocio de contribuyentes que asisto o utilizaré el conocimiento que he ganado para ventaja personal directa o indirecta para mí o cualquier otro individuo específico.
- No aceptaré el pago de los contribuyentes por los servicios que he provisto. Puedo recibir la remuneración como empleado de un patrocinador del programa.

Nombre del Voluntario ( letra de imprenta)	Firma del Voluntario y Fecha
Dirección	Número de Teléfono
Ciudad, Estado, Zip Code	Dirección electrónica
Nombre de la Organización Patrocinadora	

**Esta Forma debe ser conservada a nivel del Centro o Socio.**

**Posición del Voluntario** \_\_\_\_\_ **¿Tomó el examen?** Sí  No   
(entrevistador, preparador, interprete, etc.)

**Certificación (Uso del IRS o Patrocinador Solamente) Resultados de la Prueba – escriba la puntuación de la prueba en el encasillado apropiado abajo.**

	VITA/TCE Prueba (Forma 6744 o Link & Learn Taxes)			Voluntario No-Aprobado
	Nivel I		Nivel II	
<b>Voluntarios VITA/TCE Resultados de la Prueba –</b> Marque el encasillado apropiado				
<b>Nivel de Certificación –</b> Marque el encasillado apropiado				
<b>Metodo de Prueba –</b> Marque el encasillado apropiado	Link & Learn	IRS Prueba en Papel	Certificado por (IRS ó socio de SPEC solamente):	Fecha:

**Notificación del Acta de Privacidad**—El acto de Privacidad de 1974 requiere que cuando pedimos la información le digamos nuestro derecho legal de pedir la información, porqué estamos pidiendo la, y cómo será utilizada. Debemos también decirle qué podría suceder si no la recibimos, y si su respuesta es voluntaria, requerida para obtener un beneficio, o mandatorio.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301.  
Estamos pidiendo esta información para asistirnos en entrar en contacto con usted concerniente a su interés y/o participación en la preparación voluntaria del impuesto en el programa de voluntarios de IRS. La información que usted proporciona se puede proveer equipar a otros que coordinan las actividades y el proveer de personal en la preparación de la planilla de voluntario. La información se puede también utilizar para establecer controles eficaces, para enviar correspondencia y para reconocer a voluntarios. Su respuesta es voluntaria. Sin embargo, si usted no proporciona la información solicitada, el IRS puede no poder utilizar su ayuda en estos programas.



## 2008 Level I Puerto Rico Test

The first five questions are designed to measure key competencies related to figuring the allowable portion of standard deductions to U.S. income. They also encourage use of your research tools. Read each scenario carefully and use your reference materials (Puerto Rico Resource Guide) to answer the questions. Round all fractions to four decimal places.

Using your resource materials, answer the following questions:

- 1.1** Alex was a resident of Puerto Rico during 2008. He is single and under 65 years of age. He works as a U.S. government employee and his salary was \$28,000. He also received income from Puerto Rico sources of \$5,000.
- What is the standard deduction that he can claim?
- a. \$3,500
  - b. \$4,624
  - c. \$5,450
  - d. \$6,800
- 1.2** Angel and Carmen were residents of Puerto Rico in 2008. They are under age 65 and file a joint return. Angel works for the government of Puerto Rico and Carmen for the U.S. government in Puerto Rico. Their salaries were \$15,000 and \$20,000 respectively.
- What is their standard deduction?
- a. \$5,450
  - b. \$6,228
  - c. \$10,900
  - d. \$11,950
- 1.3** Maria is 30 years old, single and a resident of Puerto Rico during 2008. Maria informed you that she received the following sources of income: \$6,000 for a job she performed in the state of Florida; \$24,000 received from the federal government for services performed in Puerto Rico; she also received \$2,500 in interest from her savings account in Puerto Rico.
- What is Maria's standard deduction?
- a. \$5,031
  - b. \$5,350
  - c. \$5,450
  - d. \$7,300

- 1.4** Which tab in Publication 4696-PR, Puerto Rico Resource Guide, covers the rules for allocation of the standard deduction when the taxpayer has exempt Puerto Rican source income?
- a. Source rules for Income
  - b. Standard deduction
  - c. Adjustment to Income
  - d. Itemized deductions
- 1.5** Which tab in Publication 4696-PR, Puerto Rico Resource Guide, explains and lists the factors determining source of income?
- a. Who must file
  - b. Foreign Tax Credit
  - c. Source rules for income
  - d. Adjustment to income

## Level I PR Test – Scenario 1: Rosa Amador

- Taxpayer Documents**
- Completed Intake and Interview Sheet
  - Form 499R-2W-2PR
- 

- Interview Notes**
- Rosa is employed as a Secretary
  - Rosa will file Head of Household
  - Social Security numbers: Rosa Amador 133-XX-XXXX, Rosita Cameron, daughter, 599-XX-XXXX, Jose Cameron, son, 598-XX-XXXX, Cristian Cameron, son, 597-XX-XXXX

**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Rosa		M.I.	Last Name Amador		2. Date of Birth (mm/dd/yyyy) 08/08/1969	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Secretary
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address Cond. Los Naranjales Edificio D			Apt # 26	City Carolina		State PR
				Zip Code 00985		
14. Phone Number and e-mail address Phone: (787 ) 622-3333 e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**16. On December 31<sup>st</sup>**

- a. Were you:  Single  Legally Married  Separated  Divorced  Widowed
- b. If married, did you live with your spouse during any part of the last six months of the year?  Yes  No
- c. Is your spouse deceased? If yes, provide the date of death. \_\_\_\_\_ (mm/dd/yyyy)

**Part II. Family and Dependent Information – Do not include you or your spouse.**

*Print the name of everyone who lived in your home and outside your home that you supported during the year.*

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Rosita Cameron	05/15/2000	daughter	12	yes	yes
Jose Cameron	02/12/1998	son	12	yes	yes
Cristian Cameron	04/12/1996	son	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (9-2008)

**Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.**

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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

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- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

### Part V. For Completion by a Certified Volunteer

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**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

222

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
1. Nombre - First Name <b>Rosa</b>	3. Núm. Seguro Social Social Security No. <b>133-xx-xxxx</b>	7. Sueldos - Wages <b>17,964.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>17,964.00</b>
Apellido(s) - Surname(s) <b>Amador</b>	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>66-2xxxxxx</b>	8. Comisiones - Commissions <b>0.00</b>	18. Seguro Social Retenido Social Security Tax Withheld
Dirección Postal del Empleado - Employee's Mailing Address <b>Cond. Los Naranjales Edificio D Apt. 26 Carolina, PR 00985</b>	5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día _____ Mes _____ Año _____ Day _____ Month _____ Year _____	9. Concesiones - Allowances <b>0.00</b>	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>17,964.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Departamento de Carreteras PO Box 100 San Juan, PR 00929</b>	6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>Original Envíe a: Send to:  Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b>	10. Propinas - Tips <b>0.00</b>	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>260.49</b>
Número de Teléfono del Patrono Employer's Telephone Number <b>787-622-2222</b>	<b>Con la With the W-3PR Año: Year: 2008</b>	11. Total = 7 + 8 + 9 + 10 <b>17,964.00</b>	21. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____		12. Gastos Reembolsados Reimbursed Expenses <b>670.00</b>	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number		13. Cont. Retenida - Tax Withheld <b>1,030.00</b>	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D		14. Fondo de Retiro - Retirement Fund <b>670.00</b>	
		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS	
		16. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004	

## Level I PR Test – Scenario 1 Test Questions

Based on the information provided by Rosa Amador, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the X's with your User ID. In classroom situations, replace the X's with the EFIN provided by your Instructor.

- 1.6** What is the amount of the additional child tax credit?
- a. \$932
  - b. \$1,114
  - c. \$1,374
  - d. \$3,000
- 1.7** The number of qualifying children figured on Form 1040-PR is:
- a. 0
  - b. 2
  - c. 3
  - d. 5
- 1.8** The amount of income derived from sources within Puerto Rico is:
- a. \$0
  - b. \$16,590
  - c. \$17,964
  - d. \$19,338
- 1.9** Rosa wants to direct deposit her refund into two different accounts. What form needs to be completed?
- a. Form 8812
  - b. Form 8879
  - c. Form 8888
  - d. Form 2441
- 1.10** How many children must a taxpayer with only exempt income under Internal Revenue Code "IRC" 933, have to qualify for the additional child tax credit?
- a. Three or more children under 17
  - b. Two children over age 17
  - c. Two children under age 13
  - d. One child

## Level I PR Test – Scenario 2: Juan Noble and Leyda Torres

- Taxpayer Documents**
- Completed Intake and Interview Sheet
  - Forms 499R-2W-2PR

- 
- Interview Notes**
- Juan Noble and Leyda Torres are married. Both work for the Commonwealth of Puerto Rico. They are bona fide residents of Puerto Rico.
  - Juan and Leyda’s SSNs are 581-XX-XXXX and 582-XX-XXXX, respectively.
  - Juan is a teacher for the Department of Education; his wages for this year were \$25,800.
  - His contributions for Social Security and Medicare were \$0 and \$374.10, respectively.
  - Leyda is a secretary for the Puerto Rico Tourism office; her wages for this year were \$14,200.
  - Her contribution for the Social Security and Medicare were \$880.40 and \$205.90, respectively.
  - They have three qualified children under 17.

Name	Date of Birth	Relationship	Social Security Number
JULIAN NOBLE	3-12-2005	SON	583-XX-XXXX
LENA NOBLE	3-12-2005	DAUGHTER	584-XX-XXXX
SHEYLA NOBLE	4-15-1999	DAUGHTER	585-XX-XXXX



**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Juan		M.I.	Last Name Noble		2. Date of Birth (mm/dd/yyyy) 02/14/1970
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Teacher
7. Spouse's First Name Leyda		M.I.	Last Name Torres		8. Date of Birth (mm/dd/yyyy) 09/02/1968
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Secretary
13. Address 1763 Eugenio Maria de Hostos St.			Apt #	City Mayaguez	State PR
14. Phone Number and e-mail address Phone: (787 ) 268-5555 e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31 <sup>st</sup>					
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					

**Part II. Family and Dependent Information – Do not include you or your spouse.**

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Julian Noble	03/12/2005	son	12	yes	no
Lena Noble	03/12/2005	daughter	12	yes	no
Sheyla Noble	04/15/1999	daughter	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

---

- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

## Part V. For Completion by a Certified Volunteer

---

**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

**222** COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
1. Nombre - First Name <b>Juan</b>	3. Núm. Seguro Social Social Security No. <b>581-xx-xxxx</b>	7. Sueldos - Wages <b>25,800.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>0.00</b>
Apellido(s) - Surname(s) <b>Noble</b>	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>67-1xxxxxx</b>	8. Comisiones - Commissions	18. Seguro Social Retenido Social Security Tax Withheld <b>0.00</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 Eugenio Maria de Hostos St. Mayaguez, PR 00682</b>		9. Concesiones - Allowances	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>25,800.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Departamento de Educacion PO Box 1234 Mayaguez, PR 00681</b>		10. Propinas - Tips	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>374.10</b>
Número de Teléfono del Patrono Employer's Telephone Number <b>787-832-3333</b>	6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>Original Envíe a: Send to: Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b>	11. Total = 7 + 8 + 9 + 10 <b>25,800.00</b>	21. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year	<b>Con la With the W-3PR Año: Year: 2008</b>	12. Gastos Reembolsados Reimbursed Expenses	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number		13. Cont. Retenida - Tax Withheld <b>2,100.00</b>	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D		14. Fondo de Retiro - Retirement Fund <b>1,980.00</b>	
		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS	
		16. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004	

**222** COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
1. Nombre - First Name <b>Leyda</b>	3. Núm. Seguro Social Social Security No. <b>582-xx-xxxx</b>	7. Sueldos - Wages <b>14,200.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>14,200.00</b>
Apellido(s) - Surname(s) <b>Torres</b>	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>68-1xxxxxx</b>	8. Comisiones - Commissions	18. Seguro Social Retenido Social Security Tax Withheld <b>880.40</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 Eugenio Maria de Hostos St. Mayaguez, PR 00682</b>		9. Concesiones - Allowances	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>14,200.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Turismo de Puerto Rico Avenida Las Marias AA 100 Mayaguez, PR 00680</b>		10. Propinas - Tips	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>205.90</b>
Número de Teléfono del Patrono Employer's Telephone Number <b>787-265-3333</b>	6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>Original Envíe a: Send to: Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b>	11. Total = 7 + 8 + 9 + 10 <b>14,200.00</b>	21. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year	<b>Con la With the W-3PR Año: Year: 2008</b>	12. Gastos Reembolsados Reimbursed Expenses	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number		13. Cont. Retenida - Tax Withheld <b>950.00</b>	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D		14. Fondo de Retiro - Retirement Fund <b>625.00</b>	
		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS	
		16. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004	

## Level I PR Test – Scenario 2 Test Questions

Based on the information provided by Juan and Leyda, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the X's with your User ID. In classroom situations, replace the X's with the EFIN provided by your Instructor.

- 1.11** What is the income derived from sources within Puerto Rico on Form 1040-PR Part II, line 1?
- a. \$0
  - b. \$14,200
  - c. \$25,800
  - d. \$40,000
- 1.12** How many dependents are eligible for the additional child tax credit?
- a. 0
  - b. 3
  - c. 4
  - d. 5
- 1.13** What is the maximum amount of additional child tax credit they would be entitled to receive?
- a. \$0
  - b. \$1,460
  - c. \$3,000
  - d. \$3,060
- 1.14** Which Form should be completed by a bona fide resident of Puerto Rico to claim only the additional child tax credit?
- a. Form 1116
  - b. Form 8812
  - c. Form 1040 PR
  - d. Form 1040
- 1.15** What is the most advantageous filing status for Juan and Leyda?
- a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Head of Household

## 2008 Level II Puerto Rico Test

The first five questions are designed to measure key competencies related to figuring the allowable portion of itemized deductions to U.S. income; calculate the pension for service performed partly in the U.S. and partly in Puerto Rico and computing the foreign tax credit and taxable portion of SSA benefits. Read each scenario carefully and use your reference materials (Puerto Rico Resource Guide) to answer the questions. Round all fractions to four decimal places.

**2.1** Victor and Lisa are both under age 65 and bona fide residents of Puerto Rico who file a joint return. Victor had self-employed gross income of \$13,500; Lisa works for the federal government and her salary was \$22,500. They itemize the following deductions.

- Medical Expenses (amount which exceeded the 7.5% of the AGI): \$6,000
- Mortgage Interest: \$8,500
- Charitable Contributions: \$5,000

What is the amount of itemized deductions that can be claimed?

- a. \$10,000
- b. \$12,188
- c. \$14,000
- d. \$19,500

**2.2** Lucas is 67 years old and married to Karen, 65 years old, who received pension benefits starting January 1, 2008 including survivor benefits. Lucas contributed \$35,000 to the pension plan and did not receive a distribution prior to 2008. Lucas receives a monthly pension of \$1,500. Determine the taxable amount of the pension using the simplified method.

- a. \$16,380
- b. \$17,460
- c. \$18,000
- d. \$35,000

**2.3** In 2008, David, 57 years old, was a resident of Puerto Rico and received \$30,000 from his civil service pension. The benefits of this pension are from 25 years as a federal employee; 10 years served in California and 15 years in Puerto Rico. Which amount can he claim on Form 1116 for his pension from sources outside of the United States?

- a. \$18,000
- b. \$30,000
- c. \$3,000
- d. \$5,000

**2.4** Jorge is single, 68 years old and received Form SSA-1099 for 2008 which shows benefits for \$7,980 in box 5. He also received the following income during 2008:

- Taxable pension from the government of Puerto Rico of \$29,750
- Salary of \$9,000 from a company in Puerto Rico
- Rental income of \$15,000, the property is located in Puerto Rico

What amount of the Social Security Benefit is subject to U.S. taxes?

- a. 0
- b. \$6,783
- c. \$6,995
- d. \$7,980

**2.5** When a taxpayer claims foreign tax credit for salaries earned in Puerto Rico, which category should be checked on Form 1116?

- a. Passive income
- b. General category income
- c. Shipping income
- d. Lump sum distributions

## Level II PR Test – Scenario 1: Carol Modesto

- Taxpayer Documents**
- Completed Intake and Interview Sheet
  - Form CSA 1099R
  - Form SSA 1099

- 
- Interview Notes**
- Carol is 69 and was born on April 2, 1939.
  - Carol's SSN is 123-XX-XXXX and her grandson Scott Yuma's SSN is 124-XX-XXXX
  - Her grandson, Scott, was born on March 3, 1999 and has lived with her for the last three years.
  - Carol pays the total cost of maintaining a home for herself and her grandson and provides all support for Scott.
  - She does not want to contribute to the presidential election campaign.
  - If a refund is due, Carol would like a direct deposit to her checking account 67890; routing number 021904512
  - Her address and SSN are correct on her Form 1099-R
  - Carol is retired from the New York Education Retirement System; her services were performed in New York. She moved to Puerto Rico in 2000 and began receiving retirement benefits in 1997.

**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Carol		M.I.	Last Name Modesto		2. Date of Birth (mm/dd/yyyy) 04/02/1939	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Retired
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address 1234 San Jorge St.			Apt #	City San Juan		State PR
				Zip Code 00902		
14. Phone Number and e-mail address Phone: (787 ) 622-1111 e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31 <sup>st</sup>						
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

**Part II. Family and Dependent Information – Do not include you or your spouse.**

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Scott Yuma	03/03/1999	grandson	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (9-2008)

**Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.**



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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

---

- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

### Part V. For Completion by a Certified Volunteer

---

**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT SERVICES PROGRAM  
 P.O. BOX 45  
 BOYERS, PA 16017-0045

**STATEMENT OF ANNUITY PAID**  
 Copy B - File with Federal tax return

**2008**

Form CSA 1099R  
 This information is being furnished to the  
 Department of Treasury - Internal Revenue Service

Annuitant's Social Security No. 123-XX-XXXX	11. Federal Income Tax withheld 804.81	Gross annuity amount 16,790.00
Health Insurance Premiums	<b>PAID TO</b> → Carol Modesto	
Retirement Claim No. CS A1048701		
Distribution Code 2-NONDISABILITY		

State 1	State income tax withheld NONE
State 2	State income tax withheld NONE
Original contributions	
Taxable annuity 16,790.00	
PAYER'S Federal Identification Number 78-1xxxxxx	

Draft June 13, 2008 - Subject to Change

To separate, tear on perforation

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2008** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>Carol Modesto</b>		Box 2. Beneficiary's Social Security Number <b>123-XX-XXXX</b>
Box 3. Benefits Paid in 2008	Box 4. Benefits Repaid to SSA in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) <b>\$13,423.00</b>
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit:  Medicare Part B premiums deducted from your benefits:  Medicare Prescription Drug premiums (Part D) deducted from your benefits:  Total Additions:  Benefits for 2008:		DESCRIPTION OF AMOUNT IN BOX 4   Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address <b>1234 San Jorge St. San Juan, PR 00902</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of June 13, 2008 - Subject to Change

Form SSA-1099-SM (1-2008)

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

## Level II PR Test – Scenario 1 Test Questions

Please complete Form 1040 and the child tax worksheet to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the X's with your User ID. In classroom situations, replace the X's with the EFIN provided by your Instructor.

- 2.6** What is the taxable portion of Carol's pension?
- a. \$0
  - b. \$16,790
  - c. \$28,200
  - d. \$30,213
- 2.7** What is the maximum amount of the foreign tax credit that Carol can claim?
- a. \$0
  - b. \$85
  - c. \$805
  - d. \$1,000
- 2.8** What is the amount of Carol's standard deduction?
- a. \$4,065
  - b. \$5,350
  - c. \$7,850
  - d. \$9,350
- 2.9** Carol's total tax on line 61 of Form 1040 is:
- a. \$0
  - b. \$79
  - c. \$90
  - d. \$117
- 2.10** Are Carol's social security benefits taxable?
- a. Yes
  - b. No

## Level II PR Test – Scenario 2: Billy Pasco and Mary Sierra

- Taxpayer** • Completed Intake and Interview Sheet
- Documents** • Forms W-2 for Billy Pasco and Mary Sierra
- 

- Interview Notes**
- Billy and Mary are married, filing a joint return, and have two dependent children under the age of 17.
  - The children qualify for claiming the child tax credit.
  - The social security number for Billy is 123-XX-XXXX (date of birth: 09/23/1972) and for Mary is 135-XX-XXXX (date of birth: 01/25/1970)
  - They have a daughter, Lauren (date of birth: 05/13/2000; SSN is 583-XX-XXXX), and a son, Willy (date of birth: 02/15/1997; SSN is 584-XX-XXXX).
  - They do not itemize deductions
  - The Puerto Rico tax liability for 2008 is \$1,000

**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Billy		M.I.	Last Name Pasco		2. Date of Birth (mm/dd/yyyy) 09/23/1972	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Clerk
7. Spouse's First Name Mary		M.I.	Last Name Sierra		8. Date of Birth (mm/dd/yyyy) 01/25/1970	
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Nurse
13. Address Valle Verde 9087 Girasol St.			Apt #	City Guaynabo		State   Zip Code PR   00971
14. Phone Number and e-mail address Phone: (787 ) 272-5555 e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31 <sup>st</sup>						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

**Part II. Family and Dependent Information – Do not include you or your spouse.**

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Lauren Pasco	05/13/2000	daughter	12	yes	yes
Willy Pasco	02/15/1997	son	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

---

- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

## Part V. For Completion by a Certified Volunteer

---

**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

Yes  No If yes, how much? \_\_\_\_\_

a Employee's social security number <b>134-xx-xxxx</b>		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .					
b Employer identification number (EIN) <b>74-1xxxxxx</b>				1 Wages, tips, other compensation <b>13,650.00</b>		2 Federal income tax withheld <b>145.00</b>							
c Employer's name, address, and ZIP code <b>Department of the Treasury PO Box 600 New Orleans, LA 70160</b>				3 Social security wages <b>15,200.00</b>		4 Social security tax withheld <b>942.40</b>							
				5 Medicare wages and tips <b>15,200.00</b>		6 Medicare tax withheld <b>220.40</b>							
				7 Social security tips		8 Allocated tips							
d Control number				9 Advance EIC payment		10 Dependent care benefits							
e Employee's first name and initial Last name Suff. <b>Billy Pasco Valle Verde 9087 Girasol St. Guaynabo, PR 00971</b>				11 Nonqualified plans		12a See instructions for box 12 <b>D</b>   <b>1,005.00</b>							
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b							
				14 Other <b>NT HEALTH BENEFITS 545.00</b>		12c							
						12d							
f Employee's address and ZIP code		15 State Employer's state ID number <b>PR   74-1xxxxxx</b>		16 State wages, tips, etc. <b>14,195.00</b>		17 State income tax <b>1,100.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement**

**2008**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>135-xx-xxxx</b>		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .					
b Employer identification number (EIN) <b>75-1xxxxxx</b>				1 Wages, tips, other compensation <b>19,712.00</b>		2 Federal income tax withheld <b>369.00</b>							
c Employer's name, address, and ZIP code <b>Veterans Affairs 1610 Woodward St. Austin, TX 78772</b>				3 Social security wages <b>21,982.00</b>		4 Social security tax withheld <b>1,362.88</b>							
				5 Medicare wages and tips <b>21,982.00</b>		6 Medicare tax withheld <b>318.74</b>							
				7 Social security tips		8 Allocated tips							
d Control number				9 Advance EIC payment		10 Dependent care benefits							
e Employee's first name and initial Last name Suff. <b>Mary Sierra Valle Verde 9087 Girasol St. Guaynabo, PR 00971</b>				11 Nonqualified plans		12a See instructions for box 12 <b>D</b>   <b>1,152.00</b>							
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b							
				14 Other <b>NT HEALTH BENEFITS 1,118.00</b>		12c							
						12d							
f Employee's address and ZIP code		15 State Employer's state ID number <b>PR   75-1xxxxxx</b>		16 State wages, tips, etc. <b>20,830.00</b>		17 State income tax <b>2,100.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement**

**2008**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

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## Level II PR Test – Scenario 2 Test Questions

Complete the Form 1040, schedules, and worksheet based on the information provided by Billy and Mary, complete Form 1040, the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the X's with your User ID. In classroom situations, replace the X's with the EFIN provided by your Instructor.

- 2.11** Billy and Mary's total income shown on line 7 of Form 1040 is:
- a. \$29,542
  - b. \$33,362
  - c. \$37,182
  - d. \$41,002
- 2.12** The additional child tax credit amount on line 66 of Form 1040 is:
- a. \$0
  - b. \$1,044
  - c. \$1,508
  - d. \$2,000
- 2.13** The number of qualifying children for the additional child tax credit are:
- a. 0
  - b. 2
  - c. 4
  - d. 5
- 2.14** The total foreign taxes paid or accrued shown on line 8 of Form 1116 is:
- a. \$0
  - b. \$514
  - c. \$1,000
  - d. \$3,650
- 2.15** The amount of the reduction in foreign taxes shown on line 12 of Form 1116 is:
- a. \$0
  - b. \$367
  - c. \$409
  - d. \$510



## Sección en Español – 2008 Level I Puerto Rico Examen

Las primeras cinco premisas están diseñadas para medir competencias claves relacionadas con el cálculo de la deducción fija cuando hay ingreso exento. Además promueven la búsqueda de referencias disponibles. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (Puerto Rico Resource Guide) para contestar las preguntas. Redondee todas las fracciones a cuatro lugares decimales.

- 1.1** Alex fue residente de Puerto Rico durante todo el año 2008, es soltero y menor de 65 años. Trabaja como empleado federal y sus ingresos de salarios fueron de \$28,000. Además, recibió ingresos de fuentes de Puerto Rico por \$5,000. Qué cantidad puede Alex reclamar como deducción fija?
- a. \$3,500
  - b. \$4,624
  - c. \$5,450
  - d. \$6,800
- 1.2** Angel y Carmen fueron residentes de Puerto Rico en 2008, son menores de 65 años y radican planilla en conjunto. Angel trabaja para el gobierno de Puerto Rico y Carmen para el gobierno federal en Puerto Rico, sus ingresos fueron \$15,000 y \$20,000, respectivamente. Qué cantidad Angel y Carmen pueden reclamar como deducción fija?
- a. \$5,450
  - b. \$6,228
  - c. \$10,900
  - d. \$11,950
- 1.3** Maria tiene 30 años, es soltera y residente de Puerto Rico durante el 2008. Maria le informa que recibió los siguientes ingresos: \$6,000 por un trabajo que realizó en el estado de la Florida; \$24,000 que devengó en Puerto Rico como empleado federal; además recibió \$2,500 por concepto de intereses de una cuenta de ahorros que tiene en un banco en Puerto Rico. Qué cantidad puede Maria reclamar como deducción fija?
- a. \$5,031
  - b. \$5,350
  - c. \$5,450
  - d. \$7,300

- 1.4** Qué sección de la Publicación 4696-PR, "Puerto Rico Resource Guide", explica las reglas para calcular la deducción fija cuando el contribuyente tiene ingreso exento de Puerto Rico ?
- a. Source rules for Income
  - b. Standard deduction
  - c. Adjustment to Income
  - d. Itemized deductions
- 1.5** Qué sección de la Publicación 4696-PR, "Puerto Rico Resource Guide", explica y menciona el factor que determina la fuente del ingreso?
- a. Who must file
  - b. Foreign tax credit
  - c. Source rules for income
  - d. Adjustment to income

## Level I PR Examen – Escenario 1: Rosa Amador

- Taxpayer Documents**
- Completed Intake and Interview Sheet
  - Form 499R-2W-2PR
- 

- Interview Notes**
- Rosa is employed as a Secretary
  - Rosa will file Head of Household
  - Social Security numbers: Rosa Amador 133-XX-XXXX, Rosita Cameron, daughter, 599-XX-XXXX, Jose Cameron, son, 598-XX-XXXX, Cristian Cameron, son, 597-XX-XXXX

**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Rosa		M.I.	Last Name Amador		2. Date of Birth (mm/dd/yyyy) 08/08/1969	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Secretary
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address Cond. Los Naranjales Edificio D			Apt # 26	City Carolina		State PR
14. Phone Number and e-mail address Phone: (787 ) 622-3333 e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31 <sup>st</sup>						
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

**Part II. Family and Dependent Information – Do not include you or your spouse.**

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Rosita Cameron	05/15/2000	daughter	12	yes	yes
Jose Cameron	02/12/1998	son	12	yes	yes
Cristian Cameron	04/12/1996	son	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

---

- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

### Part V. For Completion by a Certified Volunteer

---

**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

222

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
1. Nombre - First Name <b>Rosa</b>	3. Núm. Seguro Social Social Security No. <b>133-xx-xxxx</b>	7. Sueldos - Wages <b>17,964.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>17,964.00</b>
Apellido(s) - Surname(s) <b>Amador</b>	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>66-2xxxxxx</b>	8. Comisiones - Commissions <b>0.00</b>	18. Seguro Social Retenido Social Security Tax Withheld
Dirección Postal del Empleado - Employee's Mailing Address <b>Cond. Los Naranjales Edificio D Apt. 26 Carolina, PR 00985</b>	5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día _____ Mes _____ Año _____ Day _____ Month _____ Year _____	9. Concesiones - Allowances <b>0.00</b>	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>17,964.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Departamento de Carreteras PO Box 100 San Juan, PR 00929</b>	6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>Original Envíe a: Send to:  Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b>	10. Propinas - Tips <b>0.00</b>	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>260.49</b>
Número de Teléfono del Patrono Employer's Telephone Number <b>787-622-2222</b>	11. Total = 7 + 8 + 9 + 10 <b>17,964.00</b>	12. Gastos Reembolsados Reimbursed Expenses	21. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____	13. Cont. Retenida - Tax Withheld <b>1,030.00</b>	14. Fondo de Retiro - Retirement Fund <b>670.00</b>	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number	15. Aportaciones a Planes Cualific. Contributions to CODA PLANS	16. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D			

## Level I PR Examen – Escenario 1 Test Questions

Basada en la información provista por Rosa Amador, complete la Forma 1040-PR, aquellas formas requeridas y los anejos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las X’s con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las X’s con el EFIN que le facilite su instructor.

- 1.6** Cual es la cantidad que pueden reclamar como Crédito Tributario Adicional por Hijos?
- a. \$932
  - b. \$1,114
  - c. \$1,374
  - d. \$3,000
- 1.7** La cantidad de dependientes calificados a incluir en la Forma 1040-PR es:
- a. 0
  - b. 2
  - c. 3
  - d. 5
- 1.8** El ingreso derivado de fuentes dentro de Puerto Rico es:
- a. 0
  - b. \$16,590
  - c. \$17,964
  - d. \$19,338
- 1.9** Rosa interesa deposito directo de su reintegro en dos cuentas diferentes. Cual es la forma que necesita completar?
- a. Forma 8812
  - b. Forma 8879
  - c. Forma 8888
  - d. Forma 2441
- 1.10** Cuantos dependientes tiene que tener un contribuyente si todo su ingreso esta exento bajo la Sección 933 del Código de Rentas Internas Federal, para reclamar el crédito tributario adicional por hijos?
- a. Tres o más hijos menores de 17 años
  - b. Dos hijos mayores de 17 años
  - c. Dos hijos menores de 13 años
  - d. Un hijo

## Level I PR Examen – Escenario 2: Juan Noble y Leyda Torres

**Taxpayer** • Completed Intake and Interview Sheet

**Documents** • Forms 499R-2W-2PR

Juan Noble esta casado con Leyda Torres; ambos trabajan para el Estado Libre Asociado de Puerto Rico. Ellos son residentes bona fide de Puerto Rico. Sus números de seguro social son 581-XX-XXXX y 582-XX-XXXX, respectivamente.

- 
- Interview Notes**
- Juan es maestro para el Departamento de Educación; sus ingreso para el año fueron \$25,800. Sus aportaciones al Seguro Social y Medicare fueron \$0 y 374.10, respectivamente.
  - Leyda es secretaria para la oficina de Turismo de Puerto Rico; sus ingreso para el año fueron \$14,200. Sus aportaciones al Seguro Social y Medicare fueron \$880.40 y \$205.90, respectivamente
  - Ellos tienen tres hijos cualificados menores de 17 años.

Nombre	Fecha de nacimiento	Parentesco	Número de Seguro Social
JULIAN NOBLE	3-12-2005	Hijo	583-XX-XXXX
LENA NOBLE	3-12-2005	Hija	584-XX-XXXX
SHEYLA NOBLE	4-15-1999	Hija	585-XX-XXXX



**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Juan		M.I.	Last Name Noble		2. Date of Birth (mm/dd/yyyy) 02/14/1970
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Teacher
7. Spouse's First Name Leyda		M.I.	Last Name Torres		8. Date of Birth (mm/dd/yyyy) 09/02/1968
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Secretary
13. Address 1763 Eugenio Maria de Hostos St.			Apt #	City Mayaguez	State PR
14. Phone Number and e-mail address Phone: (787 ) 268-5555 e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**16. On December 31<sup>st</sup>**

- a. Were you:  Single  Legally Married  Separated  Divorced  Widowed
- b. If married, did you live with your spouse during any part of the last six months of the year?  Yes  No
- c. Is your spouse deceased? If yes, provide the date of death. \_\_\_\_\_ (mm/dd/yyyy)

**Part II. Family and Dependent Information – Do not include you or your spouse.**

*Print the name of everyone who lived in your home and outside your home that you supported during the year.*

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Julian Noble	03/12/2005	son	12	yes	no
Lena Noble	03/12/2005	daughter	12	yes	no
Sheyla Noble	04/15/1999	daughter	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

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- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

### Part V. For Completion by a Certified Volunteer

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**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

---

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

**222**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
1. Nombre - First Name <b>Juan</b>	3. Núm. Seguro Social Social Security No. <b>581-xx-xxxx</b>	7. Sueldos - Wages <b>25,800.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>0.00</b>
Apellido(s) - Surname(s) <b>Noble</b>	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>67-1xxxxxx</b>	8. Comisiones - Commissions	18. Seguro Social Retenido Social Security Tax Withheld <b>0.00</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 Eugenio Maria de Hostos St. Mayaguez, PR 00682</b>		9. Concesiones - Allowances	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>25,800.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Departamento de Educacion PO Box 1234 Mayaguez, PR 00681</b>		10. Propinas - Tips	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>374.10</b>
Número de Teléfono del Patrono Employer's Telephone Number <b>787-832-3333</b>	6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>Original Envíe a: Send to:  Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b>	11. Total = 7 + 8 + 9 + 10 <b>25,800.00</b>	21. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____	<b>Con la With the W-3PR</b>	12. Gastos Reembolsados Reimbursed Expenses	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number	<b>Año: Year: 2008</b>	13. Cont. Retenida - Tax Withheld <b>2,100.00</b>	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D			

**222**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
1. Nombre - First Name <b>Leyda</b>	3. Núm. Seguro Social Social Security No. <b>582-xx-xxxx</b>	7. Sueldos - Wages <b>14,200.00</b>	17. Total Sueldos Seguro Social Social Security Wages <b>14,200.00</b>
Apellido(s) - Surname(s) <b>Torres</b>	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>68-1xxxxxx</b>	8. Comisiones - Commissions	18. Seguro Social Retenido Social Security Tax Withheld <b>880.40</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 Eugenio Maria de Hostos St. Mayaguez, PR 00682</b>		9. Concesiones - Allowances	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>14,200.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Turismo de Puerto Rico Avenida Las Marias AA 100 Mayaguez, PR 00680</b>		10. Propinas - Tips	20. Contrib. Medicare Retenida Medicare Tax Withheld <b>205.90</b>
Número de Teléfono del Patrono Employer's Telephone Number <b>787-265-3333</b>	6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>Original Envíe a: Send to:  Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b>	11. Total = 7 + 8 + 9 + 10 <b>14,200.00</b>	21. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____	<b>Con la With the W-3PR</b>	12. Gastos Reembolsados Reimbursed Expenses	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number	<b>Año: Year: 2008</b>	13. Cont. Retenida - Tax Withheld <b>950.00</b>	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D			

## Level I PR Examen – Escenario 2 Test Questions

Basada en la información provista por Juan y Leyda, complete la Forma 1040-PR, aquellas formas requeridas y los anejos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las X’s con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las X’s con el EFIN que le facilite su instructor.

- 1.11** Cual es el ingreso recibido de fuentes dentro de Puerto Rico reportado en la Forma 1040-PR, Parte II, línea 1?
- a. \$0
  - b. \$14,200
  - c. \$25,800
  - d. \$40,000
- 1.12** Cuantos dependientes son calificados para el crédito adicional por hijos?
- a. 0
  - b. 3
  - c. 4
  - d. 5
- 1.13** Cual es la cantidad máxima que puede reclamar como crédito adicional por hijos?
- a. \$0
  - b. \$1,460
  - c. \$3,000
  - d. \$3,060
- 1.14** Cual es la Forma que debe llenar un residente de Puerto Rico que sólo reclama el crédito adicional por hijos?
- a. Forma 1116
  - b. Forma 8812
  - c. Forma 1040-PR
  - d. Forma 1040
- 1.15** Cual es el estado civil más favorable para Juan y Leyda?
- a. Soltero
  - b. Casado que radica una planilla conjunta
  - c. Casado que radica una planilla por separado
  - d. Jefe de Familia

Las primeras cinco premisas están diseñadas para medir competencias claves relacionadas con el cálculo de las deducciones detalladas cuando hay ingreso exento; el cálculo de la pensión por servicios realizados en los Estados Unidos y en Puerto Rico y el cálculo del crédito por contribuciones foráneas. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (Puerto Rico Resource Guide) para contestar las preguntas. Redondee todas las fracciones a cuatro lugares decimales.

**2.1** Victor y Lisa son residentes bona fide de Puerto Rico, menores de 65 años y radican una planilla en conjunto. Victor tuvo un ingreso bruto del trabajo por cuenta propia de \$13,500; Lisa trabaja para el gobierno federal y su salario fue de \$22,500. Ellos detallan las siguientes deducciones:

- Intereses Hipotecarios: \$8,500
- Donativos: \$5,000
- Gastos Médicos (exceso 7.5% del AGI): \$6,000

Qué cantidad por concepto de deducciones detalladas pueden reclamar por Victor y Lisa?

- a. \$10,000
- b. \$12,188
- c. \$14,000
- d. \$19,500

**2.2** Lucas, 67 años, casado con Karen, 65 años, comenzó a recibir los beneficios de retiro el 1 de enero de 2008, bajo un contrato que provee beneficios al cónyuge sobreviviente. Lucas aportó a su plan de pensión cualificado \$35,000 y no ha recibido ninguna distribución anterior al 2008. Lucas recibe una pensión mensual de \$1,500. Utilice el método simplificado para determinar que cantidad de la pensión es tributable.

La cantidad de pensión tributable para el 2008 es:

- a. 16,380
- b. 17,460
- c. 18,000
- d. 35,000

- 2.3** En el 2008, David, 57 años, residente de Puerto Rico, recibió \$30,000 por concepto de su pensión "U.S. Civil Service." Los beneficios de esta pensión se atribuyen a 25 años de carrera con el gobierno federal; de los cuales sirvió 10 años en el estado de California y 15 años en Puerto Rico. ¿Sobre que cantidad David tendría derecho a reclamar crédito en la Forma 1116, por la pensión de fuentes fuera de los Estados Unidos?
- 18,000
  - 30,000
  - 3,000
  - 5,000
- 2.4** Jorge es soltero, 68 años y recibió la Forma SSA-1099 de 2008 que indica en el encasillado 5 beneficios recibidos por \$7,980. Además, recibió los siguientes ingresos durante el 2008:
- Pensión tributable del gobierno de Puerto Rico \$29,750
  - Salario de \$9,000 de una compañía en Puerto Rico
  - Ingreso de rentas \$15,000, propiedad localizada en Puerto Rico.
- ¿Qué cantidad de los beneficios de Seguro Social estarían sujetos a contribución sobre ingreso federal?
- La cantidad de los beneficios de Seguro Social tributables son: .
- \$0
  - \$6,783
  - \$6,995
  - \$7,980
- 2.5** Cuando se reclama crédito por contribuciones pagadas a Puerto Rico por concepto de salarios, la categoría en la Forma 1116 es?
- Passive income
  - General category income
  - Shipping income
  - Lump sum distributions

## Level II PR Examen – Escenario 1: Carol Modesto

- Taxpayer Documents**
- Completed Intake and Interview Sheet
  - Form CSA 1099R
  - Form SSA 1099

- 
- Interview Notes**
- Carol is 69 and was born on April 2, 1939.
  - Carol's SSN is 123-XX-XXXX and her grandson Scott Yuma's SSN is 124-XX-XXXX.
  - Her grandson, Scott, was born on March 3, 1999 and has lived with her for the last 3 years.
  - Carol pays the total cost of maintaining a home for herself and her grandson and provides all support for Scott.
  - She does not want to contribute to the presidential election campaign.
  - If a refund is due, Carol would like a direct deposit to her checking account 67890; routing number 021904512
  - Her address and SSN are correct on her Form 1099-R
  - Carol is retired from the New York Education Retirement System; her services were performed in New York. She moved to Puerto Rico in 2000 and began receiving retirement benefits in 1997.

**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Carol		M.I.	Last Name Modesto		2. Date of Birth (mm/dd/yyyy) 04/02/1939	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Retired
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address 1234 San Jorge St.			Apt #	City San Juan		State PR
				Zip Code 00902		
14. Phone Number and e-mail address Phone: (787 ) 622-1111 e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31 <sup>st</sup>						
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

**Part II. Family and Dependent Information – Do not include you or your spouse.**

*Print the name of everyone who lived in your home and outside your home that you supported during the year.*

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Scott Yuma	03/03/1999	grandson	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (9-2008)

**Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.**



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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

---

- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

---

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

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## Part V. For Completion by a Certified Volunteer

---

**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT SERVICES PROGRAM  
 P.O. BOX 45  
 BOYERS, PA 16017-0045

**STATEMENT OF ANNUITY PAID**  
 Copy B - File with Federal tax return

**2008**

Form CSA 1099R  
 This information is being furnished to the  
 Department of Treasury - Internal Revenue Service

Annuitant's Social Security No. 123-XX-XXXX	11. Federal Income Tax withheld 804.81	Gross annuity amount 16,790.00
Health Insurance Premiums	<b>PAID TO</b> → Carol Modesto	
Retirement Claim No. CS A1048701		
Distribution Code 2-NONDISABILITY		

State 1	State income tax withheld NONE
State 2	State income tax withheld NONE
Original contributions	
Taxable annuity 16,790.00	
PAYER'S Federal Identification Number 78-1xxxxxx	

Draft June 13, 2008 - Subject to Change

To separate, tear on perforation

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2008** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>Carol Modesto</b>		Box 2. Beneficiary's Social Security Number <b>123-XX-XXXX</b>
Box 3. Benefits Paid in 2008	Box 4. Benefits Repaid to SSA in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) <b>\$13,423.00</b>
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit:  Medicare Part B premiums deducted from your benefits:  Medicare Prescription Drug premiums (Part D) deducted from your benefits:  Total Additions:  Benefits for 2008:		DESCRIPTION OF AMOUNT IN BOX 4   Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address <b>1234 San Jorge St. San Juan, PR 00902</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of June 13, 2008 - Subject to Change

Form SSA-1099-SM (1-2008)

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

## Level II PR Examen – Escenario 1 Test Questions

Favor de completar la Forma 1040 y la hoja de trabajo del crédito por hijos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las X’s con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las X’s con el EFIN que le facilite su instructor.

- 2.6** Cual es la cantidad tributable de la pensión de Carol?
- a. \$0
  - b. \$16,790
  - c. \$28,200
  - d. \$30,213
- 2.7** Cual es la cantidad maxima que Carol puede reclamar por contribuciones pagadas al extranjero?
- a. \$0
  - b. \$85
  - c. \$805
  - d. \$1,000
- 2.8** Cual es la cantidad que Carol puede reclamar como deducción fija?
- a. \$4,065
  - b. \$5,350
  - c. \$7,850
  - d. \$9,350
- 2.9** La contribución total de Carol en la línea 61 de la Forma 1040 es:
- a. \$0
  - b. \$79
  - c. \$90
  - d. \$117
- 2.10** Serán tributable los beneficios de Seguro Social que recibe Carol?
- a. Sí
  - b. No

## Level II PR Examen – Escenario 2: Billy Pasco y Mary Sierra

- Taxpayer** • Completed Intake and Interview Sheet
- Documents** • Forms W-2 for Billy Pasco and Mary Sierra
- 

- Interview Notes**
- Billy and Mary are married, filing a joint return, and have two dependent children under the age of 17.
  - The children qualify for claiming the child tax credit.
  - The social security number for Billy is 123-XX-XXXX (date of birth: 09/23/1972) and for Mary is 135-XX-XXXX (date of birth: 01/25/1970)
  - They have a daughter, Lauren (date of birth: 05/13/2000; SSN is 583-XX-XXXX), and a son, Willy (date of birth: 02/15/1997; SSN is 584-XX-XXXX).
  - They do not itemize deductions
  - The Puerto Rico tax liability for 2008 is \$1,000

**You (and Spouse) will need:**

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

**Part I: Taxpayer Information**

1. Your First Name Billy		M.I.	Last Name Pasco		2. Date of Birth (mm/dd/yyyy) 09/23/1972	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Clerk
7. Spouse's First Name Mary		M.I.	Last Name Sierra		8. Date of Birth (mm/dd/yyyy) 01/25/1970	
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Nurse
13. Address Valle Verde 9087 Girasol St.			Apt #	City Guaynabo		State   Zip Code PR   00971
14. Phone Number and e-mail address Phone: (787 ) 272-5555 e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31 <sup>st</sup>						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

**Part II. Family and Dependent Information – Do not include you or your spouse.**

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Lauren Pasco	05/13/2000	daughter	12	yes	yes
Willy Pasco	02/15/1997	son	12	yes	yes

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## COMMON INCOME AND EXPENSES

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### Part III. Income – Did you (or your spouse) receive:

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- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

### Part IV. Expenses – Did you (or your spouse) make or have:

---

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

## Part V. For Completion by a Certified Volunteer

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**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

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- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW


\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_

a Employee's social security number 134-xx-xxxx		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .		
b Employer identification number (EIN) 74-1xxxxxx			1 Wages, tips, other compensation 13,650.00	2 Federal income tax withheld 145.00				
c Employer's name, address, and ZIP code Department of the Treasury PO Box 600 New Orleans, LA 70160			3 Social security wages 15,200.00	4 Social security tax withheld 942.40				
			5 Medicare wages and tips 15,200.00	6 Medicare tax withheld 220.40				
			7 Social security tips	8 Allocated tips				
			d Control number			9 Advance EIC payment	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Billy Pasco Valle Verde 9087 Girasol St. Guaynabo, PR 00971			11 Nonqualified plans		12a See instructions for box 12 D 1,005.00			
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b				
			14 Other NT HEALTH BENEFITS 545.00		12c			
					12d			
f Employee's address and ZIP code								
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
PR	74-1xxxxxx	14,195.00	1,100.00					

Form **W-2 Wage and Tax Statement** **2008** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 135-xx-xxxx		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .		
b Employer identification number (EIN) 75-1xxxxxx			1 Wages, tips, other compensation 19,712.00	2 Federal income tax withheld 369.00				
c Employer's name, address, and ZIP code Veterans Affairs 1610 Woodward St. Austin, TX 78772			3 Social security wages 21,982.00	4 Social security tax withheld 1,362.88				
			5 Medicare wages and tips 21,982.00	6 Medicare tax withheld 318.74				
			7 Social security tips	8 Allocated tips				
			d Control number			9 Advance EIC payment	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Mary Sierra Valle Verde 9087 Girasol St. Guaynabo, PR 00971			11 Nonqualified plans		12a See instructions for box 12 D 1,152.00			
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b				
			14 Other NT HEALTH BENEFITS 1,118.00		12c			
					12d			
f Employee's address and ZIP code								
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
PR	75-1xxxxxx	20,830.00	2,100.00					

Form **W-2 Wage and Tax Statement** **2008** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

## Level II PR Examen – Escenario 2 Test Questions

Basado en la información provista por Billy y Mary, complete la Forma 1040, las formas y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las X’s con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las X’s con el EFIN que le facilite su instructor.

- 2.11** El ingreso total de Billy y Mary en la línea 7 de la Forma 1040 es:
- a. \$29,542
  - b. \$33,362
  - c. \$37,182
  - d. \$41,002
- 2.12** La cantidad del crédito tributario adicional en la línea 66 de la Forma 1040 es:
- a. \$0
  - b. \$1,044
  - c. \$1,508
  - d. \$2,000
- 2.13** La cantidad de dependientes calificados para el crédito adicional por hijos son:
- a. 0
  - b. 2
  - c. 4
  - d. 5
- 2.14** El total de contribuciones pagadas o acumuladas en la línea 8 de la Forma 1116 es:
- a. \$0
  - b. \$514
  - c. \$1,000
  - d. \$3,650
- 2.15** La cantidad a reducir por contribuciones foráneas en la línea 12 de la Forma 1116 es:
- a. \$0
  - b. \$367
  - c. \$409
  - d. \$510



**Blank Forms**

The following blank forms can be used to complete the problems for your chosen training course. If additional forms are needed the forms can be photocopied.

Form 1040, U.S. Individual Income Tax Return, pages 1 & 2 . . . . . 56

Form 1116, Foreign Tax Credit, pages 1 & 2 . . . . . 58

Form 8812, Additional Child Tax Credit, pages 1 & 2 . . . . . 60

Form 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico), pages 1 through 4. . . . . 62

Who Must File Worksheet from Publication 1321 . . . . . 66

Standard Deduction Worksheet from Publication 1321. . . . . 67

Child Tax Credit Worksheet 3 Steps . . . . . 68

Child Tax Credit Worksheet . . . . . 69

Child Tax Credit Worksheet from Publication 972 . . . . . 70

Simplified Method Worksheet . . . . . 75

Social Security Benefits Worksheet from Publication 915. . . . . 76

Label (See instructions on page 12.) Use the IRS label. Otherwise, please print or type.

Form fields for label information: For the year Jan. 1–Dec. 31, 2008, or other tax year beginning, 2008, ending, 20. OMB No. 1545-0074. Your social security number, Spouse's social security number, Home address, Apt. no., City, town or post office, state, and ZIP code.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) You Spouse

Filing Status

Check only one box.

- 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 13.) 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 14)

Exemptions

If more than four dependents, see page 15.

Exemptions form fields: 6a Yourself, 6b Spouse, 6c Dependents (table with columns for First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit), 6d Total number of exemptions claimed

Income

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

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table for Income section with rows 7-22. Columns include description, sub-rows (a, b), and final amount column.

Adjusted Gross Income

Table for Adjusted Gross Income section with rows 23-37. Columns include description, sub-rows (a, b), and final amount column.

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.
• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

38 Amount from line 37 (adjusted gross income)
39a Check [ ] You were born before January 2, 1944, [ ] Blind. Total boxes checked
39b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here
39c If you claim the standard deduction and are deducting real estate taxes, check here (see page 31)
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is \$119,975 or less, multiply \$3,500 by the total number of exemptions claimed on line 6d. If line 38 is over \$119,975, see the worksheet on page 33
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 33). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972
45 Alternative minimum tax (see page 36). Attach Form 6251
46 Add lines 44 and 45
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Foreign tax credit. Attach Form 1116 if required
51 Child tax credit (see page 39). Attach Form 8901 if required
52 Retirement savings contributions credit. Attach Form 8880
53 Credits from Form: a [ ] 8396 b [ ] 5695 c [ ] 8839
54 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-
57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a [ ] AEIC payments b [ ] Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
64b Nontaxable combat pay election
65 Excess social security and tier 1 RRTA tax withheld (see page 59)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 59)
68 Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on page xx)
71 Add lines 62 through 70. These are your total payments
72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
73b Routing number
73c Type: [ ] Checking [ ] Savings
73d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax
75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60
76 Estimated tax penalty (see page 61)

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [ ] Yes. Complete the following. [ ] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed [ ] Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.



**Foreign Tax Credit**  
 (Individual, Estate, or Trust)  
 ▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
 ▶ See separate instructions.

Name \_\_\_\_\_ Identifying number as shown on page 1 of your tax return \_\_\_\_\_

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income      c  Section 901(j) income      e  Lump-sum distributions  
 b  General category income      d  Certain income re-sourced by treaty

f Resident of (name of country) ▶ \_\_\_\_\_

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession ▶				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see page 14 of the instructions):				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See pages 14 and 15 of the instructions):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement).				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)				
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b				
<b>d</b> Gross foreign source income (see instructions)				
<b>e</b> Gross income from all sources (see instructions)				
<b>f</b> Divide line 3d by line 3e (see instructions)				
<b>g</b> Multiply line 3c by line 3f.				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use worksheet on page 14 of the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (see page 16 of the instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency				In U.S. dollars				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	
A										
B										
C										
<b>8</b> Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶										<b>8</b>

For Paperwork Reduction Act Notice, see page 20 of the instructions.

Cat. No. 11440U

Form **1116** (2008)

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	9		
10	Carryback or carryover (attach detailed computation). . . . .	10		
11	Add lines 9 and 10. . . . .	11		
12	Reduction in foreign taxes (see pages 16 and 17 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions) . . . . .			13
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 17 of the instructions) . . . . .	14		
15	Adjustments to line 14 (see pages 17 and 18 of the instructions) . . . . .	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	16		
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 38. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. . . . . <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 18 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .			18
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44, minus any amount from lines 47 through 49, and any mortgage interest credit (from Form 8396, line 13), residential energy efficient property credit (from Form 5695, line 20), and District of Columbia first-time homebuyer credit (from Form 8859, line 7). If you are a nonresident alien, enter the amount from Form 1040NR, line 41, minus any amount from line 44 and any mortgage interest credit (from Form 8396, line 13), residential energy efficient property credit (from Form 5695, line 20), and District of Columbia first-time homebuyer credit (from Form 8859, line 7). <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . . <i>Caution: If you are completing line 19 for separate category e (lump-sum distributions), see page 20 of the instructions.</i>			19
20	Multiply line 19 by line 18 (maximum amount of credit) . . . . .			20
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 20 of the instructions) . . . . . ▶			21

**Part IV Summary of Credits From Separate Parts III** (see page 20 of the instructions)

22	Credit for taxes on passive category income . . . . .	22		
23	Credit for taxes on general category income . . . . .	23		
24	Credit for taxes on certain income re-sourced by treaty . . . . .	24		
25	Credit for taxes on lump-sum distributions . . . . .	25		
26	Add lines 22 through 25 . . . . .			26
27	Enter the <b>smaller</b> of line 19 or line 26 . . . . .			27
28	Reduction of credit for international boycott operations. See instructions for line 12 beginning on page 16 . . . . .			28
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 50; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . . ▶			29



# Additional Child Tax Credit



Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

### Part I All Filers

<b>1</b>	Enter the amount from line 1 of your Child Tax Credit Worksheet on page XX of the Form 1040 instructions, page XX of the Form 1040A instructions, or page XX of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page X of the publication				<b>1</b>
<b>2</b>	Enter the amount from Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46				<b>2</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit				<b>3</b>
<b>4a</b>	Enter your total earned income (see instructions on back)	<b>4a</b>			
<b>b</b>	Nontaxable combat pay (see instructions on back)	<b>4b</b>			
<b>5</b>	Is the amount on line 4a more than \$12,050? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$12,050 from the amount on line 4a. Enter the result	<b>5</b>			
<b>6</b>	Multiply the amount on line 5 by 15% (.15) and enter the result <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, <b>stop</b> ; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.				<b>6</b>

### Part II Certain Filers Who Have Three or More Qualifying Children

<b>7</b>	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	<b>7</b>			
<b>8</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 62. <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	<b>8</b>			
<b>9</b>	Add lines 7 and 8	<b>9</b>			
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 65 and 66. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 40, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 60.	<b>10</b>			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0-	<b>11</b>			
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11 <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.	<b>12</b>			

### Part III Additional Child Tax Credit

<b>13</b>	This is your additional child tax credit	<b>13</b>			
-----------	--	-----------	--	--	--

Enter this amount on  
Form 1040, line 67,  
Form 1040A, line 41, or  
Form 1040NR, line 61.

## Instructions

### Purpose of Form

Use Form 8812 to figure your additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

### Who Should Use Form 8812

First, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46. If you meet the condition given in the *TIP* at the end of your Child Tax Credit Worksheet, use Form 8812 to see if you can take the additional child tax credit.

### Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them. But if the refund you receive because of the additional child tax credit is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).

- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

### Nontaxable Combat Pay

Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2008. This amount should be shown in Form W-2, box 12, with code Q.

### Railroad Employees

If you worked for a railroad, include the following taxes in the total on Form 8812, line 7.

- Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your Form(s) W-2 and identified as "Tier 1 tax."
- If you were an employee representative, 50% of the total tier 1 tax you paid for 2008.

### 1040A Filers

If you, or your spouse if filing jointly, had more than one employer for 2008 and total wages of over \$102,000, figure any excess social security and tier 1 railroad retirement (RRTA) taxes withheld. See Pub. 505. Include any excess on Form 8812, line 10.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

### Earned Income Chart—Line 4a

IF you...	AND you...	THEN enter on line 4a...
have net earnings from self-employment	use either optional method to figure those net earnings	the amount figured using Pub. 972.
are taking the EIC on Form 1040, line 65, or Form 1040A, line 40	completed Worksheet B on page XX of your Form 1040 instructions	your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B or filed Form 1040A	your earned income from Step 5 on page XX of your 1040 instructions or page XX of your 1040A instructions, plus all of your nontaxable combat pay.
are not taking the EIC	were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee	the amount figured using Pub. 972.
	are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons	your earned income figured as follows: Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR Subtract, if included on line 7 (line 8 for Form 1040NR), any: <ul style="list-style-type: none"> <li>• Taxable scholarship or fellowship grant not reported on a Form W-2.</li> <li>• Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)).</li> <li>• Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted in the space next to line 7 of Form 1040 or Form 1040A (line 8 for Form 1040NR)). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.</li> <li>• Amount from Form 2555, line 43, or Form 2555-EZ, line 18.</li> </ul> Add all your nontaxable combat pay from Form(s) W-2, box 12, with code Q

**Earned income =**

Department of the Treasury  
Internal Revenue Service

Para el año que comienza el primero de enero de 2008 y termina el 31 de diciembre de 2008, o cualquier otro año contributivo comenzado el de 2008 y terminado el de 20

Escriba a maquina o con letra de molde

Nombre e inicial de su segundo nombre	Apellido	Su número de seguro social
Si es una planilla conjunta, nombre e inicial del cónyuge	Apellido	Número de seguro social del cónyuge
Dirección actual (número, calle, número de apartamento o ruta rural)		
Ciudad, pueblo u oficina postal, estado libre asociado o territorio y zona postal (ZIP)		

**Parte I Contribución y créditos totales**

- 1 Estado civil.** Marque el encasillado para su estado civil (vea la página 4 de las instrucciones).
- Soltero
- Casado que radica una planilla conjunta
- Casado que radica una planilla por separado. Anote arriba el número de seguro social de su cónyuge y su nombre completo aquí. ▶ \_\_\_\_\_

**2 Hijos calificados.** Complete esta sección **únicamente** si usted es residente *bona fide* de Puerto Rico y reclama el crédito tributario adicional por hijos (vea la página 5 de las instrucciones).

(a) Nombre de pila	Apellido(s)	(b) Número de seguro social del hijo	(c) Parentesco del hijo con usted

<b>3</b> Contribución sobre el trabajo por cuenta propia de la línea 12 de la Parte V . . . . .	<b>3</b>	
<b>4</b> Contribuciones por empleados domésticos (vea la página 4 de las instrucciones). Adjunte el Anexo H-PR (Formulario 1040-PR). . . . .	<b>4</b>	
<b>5 Contribuciones totales.</b> Sume las líneas 3 y 4 (vea la página 4 de las instrucciones) . . . . .	<b>5</b>	
<b>6</b> Pagos de contribución estimada del año 2008 (vea la página 4 de las instrucciones)	<b>6</b>	
<b>7</b> Contribución al seguro social retenida en exceso (vea la página 4 de las instrucciones)	<b>7</b>	
<b>8</b> Crédito tributario adicional por hijos de la línea 3 de la Parte II . . . . .	<b>8</b>	
<b>9</b> Crédito tributario por cobertura de seguro de salud. Adjunte el Formulario 8885 . . . . .	<b>9</b>	
<b>10 Pagos y créditos totales.</b> Sume las líneas desde la 6 a la 9 . . . . .	<b>10</b>	
<b>11</b> Si la línea 10 es mayor que la línea 5, reste la cantidad de la línea 5 de la cantidad de la línea 10. Esta es la cantidad <b>pagada en exceso</b> . . . . .	<b>11</b>	
<b>12a</b> Cantidad de la línea 11 que desea que <b>se le reintegre</b> . Si se ha incluido el Formulario 8888, marque aquí ▶ <input type="checkbox"/>	<b>12a</b>	
<b>b</b> Núm. de circulación <input type="text"/> ▶ <b>c</b> Tipo: <input type="checkbox"/> Corriente <input type="checkbox"/> Ahorros		
<b>d</b> Núm. de cuenta <input type="text"/>		
<b>13</b> Cantidad de la línea 11 que desea que se le <b>acredite a la contribución estimada de 2009</b> . . . . .	<b>13</b>	
<b>14</b> Cantidad que usted debe. Reste la cantidad de la línea 10 de la cantidad de la línea 5. Para detalles sobre cómo se paga, vea la página 1 de las instrucciones . . . . .	<b>14</b>	

**Tercero Autorizado** ¿Desea permitir que otra persona hable sobre esta planilla con el IRS (vea la página 2 de las instrucciones)?  **Sí.** Complete lo siguiente.  **No**

Nombre de esta persona ▶ \_\_\_\_\_ Número de teléfono ▶ ( ) \_\_\_\_\_ Número de identificación personal (PIN) ▶

**Firme aquí** Declaro bajo pena de perjurio que esta planilla, incluyendo los anexos y demás documentos que le acompañan, ha sido examinada por mí y que según mi leal saber y entender es verídica, correcta y completa. La declaración del agente o preparador (que no es el contribuyente) está basada en toda la información sobre la cual el agente o preparador tiene conocimiento.

¿Planilla conjunta? Vea la página 2. ▶	Su firma	Fecha	Número de teléfono durante el día ( )
Conserve una copia para su archivo. ▶	Firma del cónyuge. Si radica conjuntamente, <b>ambos</b> cónyuges deben firmar.	Fecha	

<b>Para uso del preparador remunerado solamente</b>	Firma del preparador ▶	Fecha	Marque aquí si el preparador trabaja por cuenta propia <input type="checkbox"/> <b>SSN o PTIN del preparador</b>
	Nombre del negocio (o del preparador, si trabaja por cuenta propia), dirección y zona postal ▶		Número de identificación patronal
			Número de teléfono ( )

**Vea en la página 8 de las Instrucciones el Aviso sobre la Ley de Divulgación y Confidencialidad de Información y la Ley de Reducción de Trámites.** Cat. No. 17182F Formulario **1040-PR** (2008)



**Parte II Residentes bona fide de Puerto Rico que reclaman el Crédito Tributario Adicional por Hijos.**  
 Vea la página 5 de las instrucciones.

**Precaución:** Debe tener tres o más hijos calificados para reclamar el crédito tributario adicional por hijos.

1	Ingresos recibidos de fuentes dentro de Puerto Rico . . . . .	1	
2	Contribuciones al seguro social y al Medicare retenidas de su(s) Formulario(s) 499R-2/W-2PR (adjunte copia(s) de dicho(s) formulario(s)) . . . . .	2	
3	<b>Crédito tributario adicional por hijos.</b> Vea la hoja de trabajo en la página 6 de las instrucciones para calcular la cantidad que puede anotar aquí y en la línea 8 de la Parte I . . . . .	3	

**Parte III Ganancia o pérdida de negocio agropecuario.** Vea las instrucciones para el Anexo F (Formulario 1040), en inglés.

Nombre del propietario	Número de seguro social

**Nota:** Si radica una planilla conjunta y tanto usted como su cónyuge tuvieron una ganancia o pérdida de un negocio agropecuario, cada uno de ustedes debe llenar y adjuntar una Parte III por separado (vea Planillas conjuntas y Negocio que pertenece a un matrimonio, en la página 3 de las instrucciones).

**Sección A—Ingreso de negocio agropecuario—Método de contabilidad a base de efectivo**  
 Complete las Secciones A y B

(Si usa el método de contabilidad a base de lo devengado, complete las Secciones B y C, así como la línea 11 de la Sección A).  
 No incluya la venta de animales usados para tiro, cría, entretenimiento o lechería.

1	Venta de animales y otros artículos que compró para revender . . . . .	1	
2	Costo u otra base de los animales y otros artículos que declaró en la línea 1 . . . . .	2	
3	Reste la línea 2 de la línea 1 . . . . .	3	
4	Ventas de animales, productos agrícolas, granos y otros productos que cultivó . . . . .	4	
5a	Total de distribuciones de cooperativas (Formulario(s) 1099-PATR) 5a	5b	Cantidad tributable
6	Pagos recibidos del programa de agricultura . . . . .	6	
7	Préstamos de la Commodity Credit Corporation declarados bajo elección (o decomisados) . . . . .	7	
8	Ingreso de seguro de cosechas . . . . .	8	
9	Ingreso de servicios prestados con equipo agrícola . . . . .	9	
10	Otros ingresos . . . . .	10	
11	<b>Ingreso bruto agropecuario.</b> Sume las líneas de la columna derecha desde la línea 3 hasta la línea 10, ambas inclusive. Si es contribuyente que usa el método de contabilidad a base de lo devengado, anote la cantidad que aparece en la línea 50 de la Sección C . . . . .	11	

**Sección B—Gastos de negocio agropecuario—Métodos de contabilidad a base de efectivo y a base de lo devengado**

No incluya gastos personales o de manutención (tales como contribuciones, seguros, reparaciones de su casa), que no fueron para la producción de ingreso agropecuario. Antes de anotar los gastos, a continuación, reste de éstos todo reembolso recibido por los mismos.

12	Gastos de automóvil o de camión (adjunte a esta planilla el Formulario 4562) . . . . .	12		25	Planes de pensión y de participación en las ganancias . . . . .	25	
13	Productos químicos . . . . .	13		26	Renta o alquiler:		
14	Gastos de conservación . . . . .	14		a	Vehículos, maquinaria y equipo . . . . .	26a	
15	Servicios de equipo agrícola . . . . .	15		b	Otro (tierra, animales, etc.) . . . . .	26b	
16	Depreciación y deducciones de gastos hechas de acuerdo a la sección 179 no reclamadas en otra parte de esta planilla (adjunte a esta planilla el Formulario 4562 si está obligado a hacerlo) . . . . .	16		27	Reparaciones y mantenimiento . . . . .	27	
17	Programas de beneficios para los empleados, excepto los incluidos en la línea 25 . . . . .	17		28	Compra de semillas y plantas . . . . .	28	
18	Compra de alimentos para animales . . . . .	18		29	Gastos de almacenaje . . . . .	29	
19	Fertilizantes y cal . . . . .	19		30	Compra de materiales . . . . .	30	
20	Fletes y acarreo . . . . .	20		31	Contribuciones . . . . .	31	
21	Gasolina, combustible y aceite . . . . .	21		32	Servicios públicos (agua, electricidad, gas, etc.) . . . . .	32	
22	Seguros (excepto de salud) . . . . .	22		33	Honorarios pagados a veterinarios, cría y medicinas . . . . .	33	
23	Intereses:			34	Otros gastos (especifique):		
a	Sobre hipotecas (pagados a bancos, etc.) . . . . .	23a		a	-----	34a	
b	Otros . . . . .	23b		b	-----	34b	
24	Mano de obra . . . . .	24		c	-----	34c	
				d	-----	34d	
				e	-----	34e	
35	<b>Total de gastos.</b> Sume las líneas desde la 12 a la 34e . . . . .	35		35		35	
36	<b>Ganancia (o pérdida) neta de negocio agropecuario.</b> Reste la línea 35 de la línea 11. Anote el resultado aquí y en la línea 1 de la Parte V . . . . .	36		36		36	

**Sección C—Ingreso de negocio agropecuario—Método de contabilidad a base de lo devengado**  
 No incluya en las líneas a continuación la venta de animales usados para tiro, cría, entretenimiento o lechería.

37	Venta de animales, productos agrícolas, granos y otros productos durante el año		37	
38a	Total de distribuciones de cooperativas (Formulario(s) 1099-PATR)	38a	38b	Cantidad tributable
39	Pagos recibidos del programa de agricultura		39	
40	Préstamos de la <i>Commodity Credit Corporation</i> informados bajo elección (o decomisados)		40	
41	Ganancias procedentes del seguro de cosechas		41	
42	Ingreso de servicios prestados con equipo agrícola		42	
43	Otros ingresos de negocio agropecuario (especifique)		43	
44	Sume las líneas de la columna derecha desde la 37 hasta la 43, ambas inclusive		44	
45	Inventario de animales, productos agrícolas, granos y otros productos al comienzo del año	45		
46	Costo de animales, productos agrícolas, granos y otros productos comprados durante el año	46		
47	Sume las líneas 45 y 46	47		
48	Inventario de animales, productos agrícolas, granos y otros productos al final del año	48		
49	Costo de animales, productos agrícolas, granos y otros productos agrícolas vendidos. Reste la línea 48 de la línea 47*		49	
50	<b>Ingreso bruto agropecuario.</b> Reste la línea 49 de la línea 44. Anote el resultado aquí y en la línea 11, de la Parte III		50	

\*Si usa el método de precio por unidad para los animales, o el método de precio de finca para valorar su inventario y la cantidad que aparece en la línea 48 es mayor que la cantidad de la línea 47, reste la línea 47 de la línea 48. Anote el resultado en la línea 49. Sume las líneas 44 y 49. Anote el resultado en la línea 50 y en la línea 11 de la Parte III.

**Parte IV Ganancia o pérdida de negocio (por cuenta propia).** Vea las instrucciones para el Anexo C (Formulario 1040), en inglés.

Nombre del propietario	Número de seguro social
------------------------	-------------------------

**Nota:** Si radica una planilla conjunta y tanto usted como su cónyuge tuvieron una ganancia o pérdida de un negocio, cada uno de ustedes debe llenar y adjuntar una Parte IV por separado (vea **Planillas conjuntas** y **Negocio que pertenece a un matrimonio**, en la página 3 de las instrucciones).

**Sección A—Ingresos**

1	Total de ingresos brutos \$	Menos devoluciones y descuentos \$	Saldo ▶	1
2a	Inventario al comenzar el año	2a		
b	Compras menos el costo de los artículos retirados del negocio para uso personal	2b		
c	Costo de mano de obra. No incluya ninguna cantidad pagada a usted mismo.	2c		
d	Materiales y suministros	2d		
e	Otros costos (adjunte una explicación)	2e		
f	Sume las líneas desde la 2a a la 2e	2f		
g	Inventario al final del año	2g		
h	Costo de mercancías vendidas. Reste la línea 2g de la línea 2f		2h	
3	<b>Ganancia bruta.</b> Reste la línea 2h de la línea 1		3	
4	Otros ingresos		4	
5	<b>Ingreso bruto.</b> Sume las líneas 3 y 4		5	

**Sección B—Gastos**

6	Anuncios y publicidad	6			18	Renta o alquiler:
7	Gastos de vehículos de motor (adjunte a esta planilla el <b>Formulario 4562</b> )	7			18a	a Vehículos, maquinaria y equipo
8	Comisiones y cuotas	8			18b	b Otra propiedad comercial
9	Trabajo por contrato	9			19	19 Reparaciones y mantenimiento
10	Agotamiento	10			20	20 Materiales (no incluidos en la Sección A)
11	Depreciación y deducciones de gastos de acuerdo a la sección 179 (no incluida en la Sección A). (Adjunte a esta planilla el <b>Formulario 4562</b> si está obligado a hacerlo)	11			21	21 Contribuciones y licencias
12	Programas de beneficios para los empleados (excepto los incluidos en la línea 17)	12				22 Gastos de viaje, comidas y entretenimiento:
13	Seguros (excepto de salud)	13			22a	a Viajes
14	Intereses sobre deudas del negocio	14			22b	b Comidas y entretenimiento deducibles
15	Servicios legales y profesionales	15			23	23 Servicios públicos (agua, electricidad, gas, etc.)
16	Gastos de oficina	16			24	24 Salarios no incluidos en la línea 2c
17	Planes de pensión y de participación en las ganancias	17				25a Otros gastos (indique el tipo de gasto y la cantidad):
						-----
						-----
						-----
						b Total de los otros gastos
26	<b>Total de gastos.</b> Sume las líneas desde la 6 a la 25b				25b	
27	<b>Ganancia (o pérdida) neta.</b> Reste la línea 26 de la línea 5. Anote el resultado aquí y en la línea 2 de la Parte V				26	
					27	

**Parte V Contribución sobre el ingreso del trabajo por cuenta propia—Si recibió ingreso como empleado de una iglesia, vea la página 2 de las instrucciones antes de seguir.**

Nombre del individuo que recibió ingreso del trabajo por cuenta propia	Número de seguro social del individuo con ingreso del trabajo por cuenta propia ▶

**Nota:** Si radica una planilla de contribución conjunta y tanto usted como su cónyuge recibieron ingreso del trabajo por cuenta propia, **cada uno** de ustedes debe llenar una Parte V **por separado**.

**A** Si es ministro, miembro de una orden religiosa o practicante de la Ciencia Cristiana y radicó el Formulario 4361, pero obtuvo **otras** ganancias netas ascendentes a \$400 o más del trabajo por cuenta propia, marque este encasillado y continúe con la Parte V

<b>1a</b> Ganancia (o pérdida) neta de un negocio agropecuario procedente de la línea 36, Parte III, más la parte que usted recibió de una sociedad agropecuaria. <b>Nota:</b> No llene esta línea si usa el método opcional para calcular la ganancia neta de un negocio agropecuario (vea la página 8 de las instrucciones) . . . . .	<b>1a</b>		
<b>b</b> Si recibió beneficios de jubilación o por incapacidad del seguro social, anote la cantidad incluida en la línea 6 de la Parte III procedente de pagos del Programa de Reserva para la Conservación de Tierras . . . . .	<b>1b</b>	(      )	
<b>2</b> Ganancia (o pérdida) neta procedente de un negocio no agropecuario, la cantidad de la línea 27, Parte IV, más la parte recibida por usted de una sociedad no agropecuaria. Los ministros o miembros de una orden religiosa deben ver la página 2 de las instrucciones para obtener las cantidades que tienen que declarar en esta línea. Vea las páginas 6 y 7 para saber qué otros ingresos debe declarar. <b>Nota:</b> No llene esta línea si usa el método opcional para calcular la ganancia neta de un negocio no agropecuario (vea la página 8 de las instrucciones) . . . . .	<b>2</b>		
<b>3</b> Combine las líneas 1a, 1b y 2 . . . . .	<b>3</b>		
<b>4a</b> Si la línea 3 es más de cero, multiplique la línea 3 por el 92.35% (.9235). De otro modo, anote la cantidad de la línea 3 . . . . .	<b>4a</b>		
<b>b</b> Si eligió uno (o ambos) de los dos métodos opcionales, anote aquí el total de las líneas 2 y 4 de la Parte VI . . . . .	<b>4b</b>		
<b>c</b> Combine las líneas 4a y 4b. Si es menos de \$400, <b>deténgase</b> ; no adeuda la contribución federal sobre el trabajo por cuenta propia. <b>Excepción:</b> Si es menos de \$400 y usted tenía ingreso como empleado de una iglesia, anote -0- y continúe . . . . . ▶	<b>4c</b>		
<b>5a</b> Anote su ingreso como empleado de una iglesia del (de los) Formulario(s) 499R-2/W-2PR o W-2. Vea la página 2 de las instrucciones para ver la definición del ingreso como empleado de una iglesia . . . . .	<b>5a</b>		
<b>b</b> Multiplique la línea 5a por el 92.35% (.9235). Si es menos de \$100, anote -0- . . . . .	<b>5b</b>		
<b>6</b> <b>Ganancias netas del trabajo por cuenta propia.</b> Sume las líneas 4c y 5b . . . . . ▶	<b>6</b>		
<b>7</b> Cantidad máxima de salarios e ingreso del trabajo por cuenta propia combinados sujeta a la contribución al seguro social para 2008 . . . . .	<b>7</b>	\$102,000	00
<b>8a</b> Total de salarios y propinas sujetos a la contribución al seguro social, según aparecen en el (los) Formulario(s) 499R-2/W-2PR o W-2. Si es \$102,000 o más, no llene las líneas desde la 8b hasta la 10 y continúe en la línea 11 . . . . .	<b>8a</b>		
<b>b</b> Propinas que no declaró a su patrono y que están sujetas a la contribución al seguro social de la línea 10 del Formulario 4137 (vea la página 7 de las instrucciones) . . . . .	<b>8b</b>		
<b>c</b> Salarios sujetos a la contribución al seguro social de la línea 10 del Formulario 8919 (vea la página 7 de las instrucciones) . . . . .	<b>8c</b>		
<b>d</b> Sume las líneas 8a, 8b y 8c . . . . .	<b>8d</b>		
<b>9</b> Reste la línea 8d de la línea 7. Si es cero o menos, anote -0- aquí y también en la línea 10 y pase a la línea 11 ▶	<b>9</b>		
<b>10</b> Multiplique por el 12.4% (.124) la cantidad que resulte menor entre la línea 6 o la línea 9 . . . . .	<b>10</b>		
<b>11</b> Multiplique por el 2.9% (.029) la cantidad de la línea 6 . . . . .	<b>11</b>		
<b>12</b> <b>Contribución sobre el trabajo por cuenta propia.</b> Sume las líneas 10 y 11. Anote el resultado aquí y en la línea 3 de la Parte I . . . . .	<b>12</b>		

**Parte VI Métodos opcionales para calcular la ganancia neta. Vea la página 7 de las instrucciones para las limitaciones.**

**Nota:** Si radica una planilla conjunta y tanto usted como su cónyuge eligen usar un método opcional para calcular sus ganancias netas, **cada uno** de ustedes debe llenar y adjuntar una Parte VI **por separado**.

<b>Método opcional—Negocio agropecuario</b>			
<b>1</b> Ingreso máximo para los efectos de los métodos opcionales . . . . .	<b>1</b>	\$4,200	00
<b>2</b> Anote la menor de: dos tercios (2/3) del ingreso bruto del negocio agropecuario (la línea 11, de la Parte III, más la parte recibida por usted de una sociedad agropecuaria) pero no menos de cero; o \$4,200. Incluya esta cantidad en la línea 4b de la Parte V, anteriormente . . . . .	<b>2</b>		
<b>Método opcional—Negocio no agropecuario</b>			
<b>3</b> Reste la línea 2 de la línea 1 . . . . .	<b>3</b>		
<b>4</b> Anote la menor de: dos tercios (2/3) del ingreso bruto del negocio no agropecuario (la línea 5, de la Parte IV, más la parte recibida por usted de una sociedad colectiva no agropecuaria) pero no menos de cero; o la cantidad que aparece en la línea 3 de la Parte VI, anteriormente. Incluya también esta cantidad en la línea 4b de la Parte V, anteriormente . . . . .	<b>4</b>		

**Who Must File Worksheet** for Bona Fide Residents of P.R. with exempt income (under section 933)

**1. Enter STANDARD DEDUCTION**

If your filing status is \_\_\_\_\_

**Single** under 65 enter \$5,450 \_\_\_\_\_  
65 or older enter \$6,800 \_\_\_\_\_

**Married filing jointly** both under 65 enter \$10,900 \_\_\_\_\_  
one 65 or older enter \$11,950 \_\_\_\_\_  
both 65 or older enter \$13,000 \_\_\_\_\_

**Head of household** under 65 enter \$8,000 \_\_\_\_\_  
65 or older enter \$9,350 \_\_\_\_\_

**Qualifying widow(er) with dependent child** under 65 enter \$10,900 \_\_\_\_\_  
65 or older enter \$11,950 \_\_\_\_\_

**CAUTION:** If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

**2. Allowable portion of STANDARD DEDUCTION**

a. Gross income subject to U.S. tax (include taxable social security benefits) \_\_\_\_\_

b. Total gross income from all sources (including exempt P.R. Income) \_\_\_\_\_

c. Divide line 2a by line 2b \_\_\_\_\_

d. Multiply STANDARD DEDUCTION (line 1) by line 2c \_\_\_\_\_

**3. Enter:**

married filing jointly \$7,000 \_\_\_\_\_

if someone can claim you as a dependent enter "0" \_\_\_\_\_

all others enter \$3,500 \_\_\_\_\_

**4. Add lines 2d and 3** \_\_\_\_\_

You must file a return if your gross income subject to U. S. tax (line 2a) is equal to or more than line 4. If you are married filing a separate return, you must file a return if your gross income subject to U.S. tax is equal to or more than \$3,500.

**Worksheet For Puerto Rico Filers With Exempt Income Under Section 933 Who Do Not Itemize Deductions**

1. Enter STANDARD DEDUCTION: If you checked Form 1040, Filing Status box

1, enter \$5,450	.....	}	_____
2 or 5, enter \$10,900	.....		
3, enter \$5,450	.....		
4, enter \$8,000	.....		

**CAUTION:** If you are 65 or over and/or blind, enter amount from chart in the instructions for Form 1040 or Form 1040A, as applicable;

or

If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

2. Allowable portion of STANDARD DEDUCTION:

- a. Gross income subject to U.S. tax \_\_\_\_\_
- b. Total gross income from all sources (including exempt P.R. income) \_\_\_\_\_
- c. Divide line 2a by line 2b \_\_\_\_\_
- d. Multiply Standard Deduction (line 1) by line 2c and enter this amount on Form 1040, line 40 or Form 1040A, line 24 (allowable portion of STANDARD DEDUCTION) \_\_\_\_\_

Write the following above line 40, Form 1040 or line 24 of Form 1040A: "Standard Deduction modified due to exempt income under section 933."

**Worksheet For Puerto Rico Filers With Exempt Income Under Section 933 Who Do Not Itemize Deductions**

1. Enter STANDARD DEDUCTION: If you checked Form 1040, Filing Status box

1, enter \$5,450	.....	}	_____
2 or 5, enter \$10,900	.....		
3, enter \$5,450	.....		
4, enter \$8,000	.....		

**CAUTION:** If you are 65 or over and/or blind, enter amount from chart in the instructions for Form 1040 or Form 1040A, as applicable;

or

If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

2. Allowable portion of STANDARD DEDUCTION:

- a. Gross income subject to U.S. tax \_\_\_\_\_
- b. Total gross income from all sources (including exempt P.R. income) \_\_\_\_\_
- c. Divide line 2a by line 2b \_\_\_\_\_
- d. Multiply Standard Deduction (line 1) by line 2c and enter this amount on Form 1040, line 40 or Form 1040A, line 24 (allowable portion of STANDARD DEDUCTION) \_\_\_\_\_

Write the following above line 40, Form 1040 or line 24 of Form 1040A: "Standard Deduction modified due to exempt income under section 933."

## Line 51—Child Tax Credit

### Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit (see the instructions for line 6c).
- Step 2.** Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your dependent).
- Step 3.** Answer the questions on this page to see if you can use the worksheet on page 40 to figure your credit or if you must use Pub. 972.

#### Questions

#### Who Must Use Pub. 972



1. Is the amount on Form 1040, line 38, more than the amount shown below for your filing status?
- Married filing jointly – \$110,000
  - Single, head of household, or qualifying widow(er) – \$75,000
  - Married filing separately – \$55,000
- Yes.**  **No.** Go to question 2.
- You must use Pub. 972 to figure your credit.

2. Are you claiming any of the following credits?
- Residential energy efficient property credit, Form 5695.
  - Retirement savings contributions credit, Form 8880.
  - Mortgage interest credit, Form 8396.
  - District of Columbia first-time homebuyer credit, Form 8859.
  - Adoption credit, Form 8839.

- Yes.**  **No.** Continue
- You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

3. Are you excluding income from Puerto Rico or are you filing any of the following forms?

- Form 2555 or 2555-EZ (relating to foreign earned income).
  - Form 4563 (exclusion of income for residents of American Samoa).
- Yes.**  **No.** Use the worksheet on page 40 to figure your credit.
- You must use Pub. 972 to figure your credit.

**Child Tax Credit Worksheet—Line 51**

Keep for Your Records 




- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2008 and meet the other requirements listed on page 15.
- **Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 39. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ × \$1,000. 1  
Enter the result. [ ]

2. Enter the amount from Form 1040, line 46. 2  
[ ]

3. Add the amounts from Form 1040:  
Line 47 \_\_\_\_\_  
Line 48 + \_\_\_\_\_  
Line 49 + \_\_\_\_\_  
Line 50 + \_\_\_\_\_ Enter the total. 3  
[ ]

4. Are the amounts on lines 2 and 3 the same?  
 **Yes.**   
You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.  
 **No.** Subtract line 3 from line 2. 4  
[ ]

5. Is the amount on line 1 more than the amount on line 4?  
 **Yes.** Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below. } **This is your child tax credit.** 5  
 **No.** Enter the amount from line 1. } [ ]  
Enter this amount on Form 1040, line 51.



You may be able to take the **additional child tax credit** on Form 1040, line 67, if you answered “Yes” on line 4 or line 5 above.

- First, complete your Form 1040 through line 66.
- Then, use Form 8812 to figure any additional child tax credit.



Need more information or forms? See page 82.

**Child Tax Credit Worksheet**

*Keep for Your Records*

**Before you begin:** ✓ Figure the amount of residential energy efficient property credit, mortgage interest credit, or the District of Columbia first-time homebuyer credit you are claiming.



To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2008 and meet the other requirements listed on page 2.



**Part 1**

1. Number of qualifying children: \_\_\_\_\_ × \$1,000. Enter the result. **1**
  
2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. **2**
  
3. **1040 Filers.** Enter the total of any—
  - Exclusion of income from Puerto Rico, and
  - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.**1040A and 1040NR Filers.** Enter -0-. **3**
  
4. Add lines 2 and 3. Enter the total. **4**
  
5. Enter the amount shown below for your filing status.
  - Married filing jointly - \$110,000
  - Single, head of household, or qualifying widow(er) - \$75,000
  - Married filing separately - \$55,000**5**
  
6. Is the amount on line 4 more than the amount on line 5?
  - No.** Leave line 6 blank. Enter -0- on line 7.
  - Yes.** Subtract line 5 from line 4. **6** 

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.
  
7. Multiply the amount on line 6 by 5% (.05). Enter the result. **7**
  
8. Is the amount on line 1 more than the amount on line 7?
  - No.** You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46. You also cannot take the additional child tax credit on Form 1040, line 66; Form 1040A, line 41; or Form 1040NR, line 61. Complete the rest of your Form 1040, 1040A, or Form 1040NR.
  - Yes.** Subtract line 7 from line 1. Enter the result. **8** 

*Go to Part 2 on the next page.*



Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 43. 9

10. Add the amounts from—

**Form 1040 or Form 1040A or Form 1040NR**

Line 47	Line 29	Line 44		
Line 48	Line 30	.....	+	.....
Line 49	Line 31	.....	+	.....
Line 50	.....	Line 45	+	.....
Line 53*	.....	Line 48*	+	.....
Line 54**	.....	Line 49**	+	.....

Enter the total. 10

\*Include only the amount(s), if any, from Form 5695, line 20, and Form 8396, line 13.

\*\*Include only the amounts, if any, from Form 8859, line 7.

11. Are you claiming any of the following credits?

- Retirement savings contribution credit, Form 8880
- Adoption credit, Form 8839

**No.** Enter the amount from line 10.

**Yes.** Complete the Line 11 Worksheet on the next page to figure the amount to enter here.

} 11

12. Subtract line 11 from line 9. Enter the result. 12

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

**No.** Enter the amount from line 8.

**Yes.** Enter the amount from line 12. See the **TIP** below.

} **This is your child tax credit.** 13

Enter this amount on  
 Form 1040, line 51;  
 Form 1040A, line 32;  
 or Form 1040NR, line 46.



You may be able to take the **additional child tax credit** on Form 1040, line 66; Form 1040A, line 41; or Form 1040NR, line 61 only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 65, Form 1040A through line 40a, or Form 1040NR through line 60.
- Then, use Form 8812 to figure any additional child tax credit.

**Line 11 Worksheet**

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**Before you begin:** ✓ Complete the Earned Income Worksheet on page 8 or 9 that applies to you.



Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet on page 5.

1. Enter the amount from line 8 of the Child Tax Credit Worksheet on page 4. 1
  
2. Enter your earned income from the worksheet on page 8 or 9 that applies to you. 2
  
3. Is the amount on line 2 more than \$12,050?
  - No.** Leave line 3 blank, enter -0- on line 4, and go to line 5. 3
  - Yes.** Subtract \$12,050 from the amount on line 2. Enter the result.
  
4. Multiply the amount on line 3 by 15% (.15) and enter the result. 4
  
5. Is the amount on line 1 of the Child Tax Credit Worksheet on page 4 \$3,000 or more?
  - No.** If line 4 above is:
    - Zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet on page 5 and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13.
    - More than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11.
  - Yes.** If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, see *1040 filers*, *1040A filers*, and *1040NR filers* on page 7 and then go to line 6.
  
6. Enter the total of the following amounts from Form(s) W-2:
  - Social security taxes from box 4, and
  - Medicare taxes from box 6.
 Railroad employees, see the bottom of page 7. 6
  
7. **1040 filers.** Enter the total of any—
  - Amounts from Form 1040, lines 27 and 58, and
  - Any taxes that you identified using code "UT" and entered on the dotted line next to line 61.**1040A filers.** Enter -0-.
   
**1040NR filers.** Enter the total of any—
  - Amount from Form 1040NR, line 53, and
  - Any taxes that you identified using code "UT" and entered on the dotted line next to line 57.7
  
8. Add lines 6 and 7. Enter the total. 8
  
9. **1040 filers.** Enter the total of the amounts from Form 1040, lines 64a and 65.
   
**1040A filers.** Enter the total of any—
  - Amount from Form 1040A, line 40a, and
  - Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 43.**1040NR filers.** Enter the amount from Form 1040NR, line 60. 9

If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.

**Line 11 Worksheet**—Continued from page 6

**Keep for Your Records**

10. Subtract line 9 from line 8. If the result is zero or less, enter -0-. 10

11. Enter the **larger** of line 4 or line 10. 11

12. Is the amount on line 11 of this worksheet more than the amount on line 1?  
 **No.** Subtract line 11 from line 1. Enter the result.  
 **Yes.** Enter -0-. 12

Next, figure the amount of any of the following credits that you are claiming.

- Retirement savings contributions credit, Form 8880
- Adoption credit, Form 8839

Then, go to line 13.

13. Enter the total of the amounts from—  
• Form 8880, line 14, and  
• Form 8839, line 18. 13

14. Enter the amount from line 10 of the Child Tax Credit Worksheet on page 5. 14

15. Add lines 13 and 14. Enter the total. 15

*Enter this amount on line 11 of the Child Tax Credit Worksheet on page 5.*

**1040 filers.** Complete lines 58, 64a, and 65 of your return if they apply to you.

**1040A filers.** Complete line 40a of your return if it applies to you. If you, or your spouse if filing jointly, had more than one employer for 2008 and total wages of over \$102,000 figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 43.

**1040NR filers.** Complete lines 53 and 60 of your return if they apply to you.

**Railroad employees.** Include the following taxes in the total on line 6 of the Line 11 Worksheet.

- ✓ Tier 1 tax withheld from your pay.  
This tax should be shown in box 14 of your Form(s) W-2 and identified as “Tier 1 tax.”
- ✓ If you were an employee representative, 50% of the total Tier 1 tax and Tier 1 Medicare tax you paid for 2008.

**1040 and 1040NR Filers - Earned Income Worksheet**

Keep for Your Records



**Before you begin:**

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication or line 4a of Form 8812, Additional Child Tax Credit.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1. a. Enter the amount from Form 1040, line 7, or Form 1040NR, line 8 . . . . . **1a.** \_\_\_\_\_
- b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. . . . . **1b.** \_\_\_\_\_  
**Next**, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.
2. a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ . . . . . **2a.** \_\_\_\_\_
- b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.\* Reduce this amount by any unreimbursed nonfarm partnership expenses you deducted on Schedule E. **Do not** include any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property . . . . . **2b.** \_\_\_\_\_
- c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.\* Reduce this amount by any unreimbursed farm partnership expenses you deducted on Schedule E. **Do not** include any amounts exempt from self-employment tax . . . . . **2c.** \_\_\_\_\_
- d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c . . . . . **2d.** \_\_\_\_\_
- e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c. **2e.** \_\_\_\_\_
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. Instead, enter -0- on line 2 of the Line 11 Worksheet on page 6 or line 4a of Form 8812, whichever applies . . . **3.** \_\_\_\_\_
4. Enter any amount included on line 1a that is:
  - a. A scholarship or fellowship grant not reported on Form W-2 . . . . . **4a.** \_\_\_\_\_
  - b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR) . . . . . **4b.** \_\_\_\_\_
  - c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. . . . . **4c.** \_\_\_\_\_
5. a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. **Do not** include any amount that is also included on line 4a, 4b, or 4c above . . . . . **5a.** \_\_\_\_\_
- b. Enter the amount, if any, from Form 2555, line 44, that is also deducted on Schedule C, C-EZ, or F, or included on Schedule E in partnership net income or (loss) . . . . . **5b.** \_\_\_\_\_
- c. Subtract line 5b from line 5a . . . . . **5c.** \_\_\_\_\_
6. Enter the amount from Form 1040, line 27 . . . . . **6.** \_\_\_\_\_
7. Add lines 4a through 4c, 5c, and 6 . . . . . **7.** \_\_\_\_\_
8. Subtract line 7 from line 3 . . . . . **8.** \_\_\_\_\_
  - If you were sent here from the Line 11 Worksheet on page 6, enter this amount on line 2 of that worksheet.
  - If you were sent here from Form 8812, enter this amount on line 4a of that form.

*\*If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*

Pub. 721 to figure each beneficiary's taxable amount.

**Cost**

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in

box 9b of Form 1099-R for the first year you received payments from the plan.


**Rollovers**

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. Use lines 16a and 16b to report


a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 16a, subtract any contributions (usually shown in box 5) that were taxable to

**Simplified Method Worksheet—Lines 16a and 16b**

Keep for Your Records 

**Before you begin:** ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.  
**Note.** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2008 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2008. Also, enter this amount on Form 1040, line 16a . . . . .	1.	<input type="text"/>
2. Enter your cost in the plan at the annuity starting date . . . . .	2.	<input type="text"/>
<b>Note.</b> If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.		
3. Enter the appropriate number from <b>Table 1</b> below. <b>But</b> if your annuity starting date was <b>after</b> 1997 <b>and</b> the payments are for your life and that of your beneficiary, enter the appropriate number from <b>Table 2</b> below . . . . .	3.	<input type="text"/>
4. Divide line 2 by the number on line 3 . . . . .	4.	<input type="text"/>
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was <b>before</b> 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . .	5.	<input type="text"/>
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . .	6.	<input type="text"/>
7. Subtract line 6 from line 2 . . . . .	7.	<input type="text"/>
8. Enter the <b>smaller</b> of line 5 or line 7 . . . . .	8.	<input type="text"/>
9. <b>Taxable amount.</b> Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> on page 22 before entering an amount on line 16b. . . . .	9.	<input type="text"/>
10. Was your annuity starting date before 1987? <input type="checkbox"/> <b>Yes.</b>  Leave line 10 blank. <input type="checkbox"/> <b>No.</b> Add lines 6 and 8. This is the <b>amount you have recovered tax free</b> through 2008. You will need this number when you fill out this worksheet next year . . . . .	10.	<input type="text"/>

IF the age at annuity starting date (see page 22) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

IF the combined ages at annuity starting date (see page 22) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210



Worksheet 1. Figuring Your Taxable Benefits

Before you begin:

- If you are married filing separately and you lived apart from your spouse for all of 2008, enter "D" to the right of the word "benefits" on Form 1040, line 20a, or Form 1040A, line 14a.
- Do not use this worksheet if you repaid benefits in 2008 and your total repayments (box 4 of Forms SSA-1099 and RRB-1099) were more than your gross benefits for 2008 (box 3 of Forms SSA-1099 and RRB-1099). None of your benefits are taxable for 2008. For more information, see *Repayments More Than Gross Benefits*.

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099. Also enter this amount on Form 1040, line 20a, or Form 1040A, line 14a . . . . . 1. \_\_\_\_\_ 2. \_\_\_\_\_

2. Enter one-half of line 1 . . . . . 2. \_\_\_\_\_

3. Enter the total of the amounts from:  
**Form 1040:** Lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21  
**Form 1040A:** Lines 7, 8a, 9a, 10, 11b, 12b, and 13 . . . . . 3. \_\_\_\_\_

4. Enter the amount, if any, from Form 1040 or 1040A, line 8b . . . . . 4. \_\_\_\_\_

5. **Form 1040 filers:** Enter the total of any exclusions/adjustments for:  
 • Qualified U.S. savings bond interest (Form 8815, line 14)  
 • Adoption benefits (Form 8839, line 30)  
 • Foreign earned income or housing (Form 2555, lines 45 and 50, or Form 2555-EZ, line 18), and  
 • Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico  
**Form 1040A filers:** Enter the total of any exclusions for:  
 • Qualified U.S. savings bond interest (Form 8815, line 14)  
 • Adoption benefits (Form 8839, line 30) . . . . . 5. \_\_\_\_\_

6. Add lines 2, 3, 4, and 5 . . . . . 6. \_\_\_\_\_

7. **Form 1040 filers:** Enter the amounts from Form 1040, lines 23 through 32, 34, and any write-in adjustments you entered on the dotted line next to line 36. **Form 1040A filers:** Enter the amounts from Form 1040A, lines 16, 17, and 19 . . . . . 7. \_\_\_\_\_

8. Is the amount on line 7 less than the amount on line 6?  
**No.**  **STOP** None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b, or Form 1040A, line 14b.  
**Yes.** Subtract line 7 from line 6 . . . . . 8. \_\_\_\_\_

9. If you are:  
 • Married filing jointly, enter \$32,000  
 • Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2008, enter \$25,000 . . . . . 9. \_\_\_\_\_  
**Note.** If you are married filing separately and you lived with your spouse at any time in 2008, skip lines 9 through 16; multiply line 8 by 85% (.85) and enter the result on line 17. Then go to line 18.

10. Is the amount on line 9 less than the amount on line 8?  
**No.**  **STOP** None of your benefits are taxable. Enter -0- on Form 1040, line 20b, or on Form 1040A, line 14b. If you are married filing separately and you **lived apart** from your spouse for all of 2008, be sure you entered "D" to the right of the word "benefits" on Form 1040, line 20a, or on Form 1040A, line 14a.  
**Yes.** Subtract line 9 from line 8 . . . . . 10. \_\_\_\_\_

11. Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2008 . . . . . 11. \_\_\_\_\_

12. Subtract line 11 from line 10. If zero or less, enter -0- . . . . . 12. \_\_\_\_\_

13. Enter the **smaller** of line 10 or line 11 . . . . . 13. \_\_\_\_\_

14. Enter one-half of line 13 . . . . . 14. \_\_\_\_\_

15. Enter the **smaller** of line 2 or line 14 . . . . . 15. \_\_\_\_\_

16. Multiply line 12 by 85% (.85). If line 12 is zero, enter -0- . . . . . 16. \_\_\_\_\_

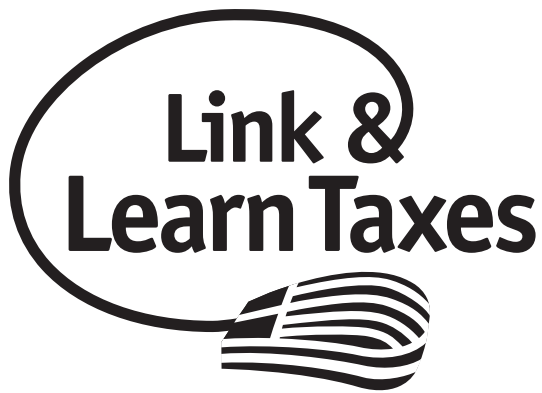
17. Add lines 15 and 16 . . . . . 17. \_\_\_\_\_

18. Multiply line 1 by 85% (.85) . . . . . 18. \_\_\_\_\_

19. **Taxable benefits.** Enter the **smaller** of line 17 or line 18. Also enter this amount on Form 1040, line 20b, or Form 1040A, line 14b . . . . . 19. \_\_\_\_\_



If you received a lump-sum payment in 2008 that was for an earlier year, also complete Worksheet 2 or 3 and Worksheet 4 to see if you can report a lower taxable benefit.



## What Does Link & Learn Taxes Offer?

### Electronic Software Practice Lab

- Experience using return preparation software available from the IRS
- Prepare the exercises and problems online
- Prepare tax returns based on the test scenarios online

### Online Testing

- Stand alone online test and certification
- Bookmark feature means you don't have to complete test in one session – if interrupted, you can return to same place and complete it
- Online tests can be taken two times – each test will be different
- Volunteer Agreement with certification results

### Different Courses

- Basic
- Intermediate
- Advanced
- Military
- International
- Puerto Rico
- Foreign Students

### Immediate Feedback

- Interactive topic activities that allow you to complete Worksheets, Forms, and Returns
- Immediate feedback – Tells you why you were correct or why your answer was incorrect

### Information On

- Latest tax law
- Interview tips
- Preparing accurate returns using:
  - Intake & Interview Sheet
  - Volunteer Resource Guide
  - Quality Review

### Easy to Use

- Lessons divided into short topics
- Case scenarios
- Interviews with audio dialog
- Cues to tell you where you are in the course
- Easy to read
- Graphics to reinforce key information
- Links to:
  - Publications and Forms
  - Tax & EITC tables
  - Glossary

# www.irs.gov

## Your online resource for volunteer and taxpayer assistance

### The Volunteer Resource Center

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Quality Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

### Tax Information for Individuals

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Economic Stimulus Payments Information Center
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant

and much more!

*Your direct link to tax information*

**24/7** [www.irs.gov](http://www.irs.gov)

