

VITA/TCE Training Workbook

2019 Wisconsin tax law information and exercises



Providing Wisconsin's seniors, lower-income taxpayers, and military personnel and veterans free tax preparation services.

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Updated December 2019

Thank You

Dear VITA/TCE Volunteer:



I would first like to thank you for volunteering your time and expertise to the VITA/TCE program. Your service here plays a fundamental role in helping Wisconsin DOR serve taxpayers in need.

Last tax season, volunteers helped electronically file more than 65,000 tax returns in our state. I am certain that momentum, further charged by your positive energy, will continue into the 2020 tax season.

During my visits to VITA/TCE community sites last tax season, I was impressed by what I saw and heard. Clients were welcomed as friends and neighbors as they arrived. I spoke with several of them and heard nothing but positive comments about their experience and gratitude to you. Your work here has and will continue to make positive impacts in the lives of taxpayers in your communities.

This year, I am excited to introduce to you the new 2019 VITA/TCE training guide and training workbook. One big change you will see from previous years is more emphasis placed on practical exercises better suited to what you will experience while working with taxpayers. A special thank you goes to Jackie Zolp, Connie Henn, Glenn Ehlers and the rest of our amazing team of site coordinators and volunteers who invested their time, ideas and enthusiasm to make these books possible. People commit to what they help create and this workbook is evidence of that commitment.

Thank you again for giving your time and skills to the VITA/TCE program and the people it serves. I look forward to seeing you this tax season and personally thanking you for your service.

Best wishes,

Peter W. Barca
Secretary

A handwritten signature in cursive ink, appearing to read "Peter W. Barca". Below the signature, the name "Peter W. Barca" is printed in a standard font, followed by the title "Secretary".

Section 1: Introduction

Using Wisconsin VITA/TCE Workbook

This workbook is designed to be used with the Wisconsin VITA/TCE Training Guide and will assist you in gaining practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. Each exercise is set up to resemble the process as it actually will happen at the site. All information in the exercises included are not real. Any resemblance to an actual person or to that person's tax return is coincidental.

The Form 13614-C and Wisconsin Information Sheet are completed by each taxpayer who visits the site. The completed forms are used as a guide to ensure that all pertinent information is included on a return. The documents that follow the interview forms include information for direct deposit, income documents, and any other documents the taxpayer may need to bring. Social Security card images are not included in the exercises; however, the taxpayer, spouse and any persons listed on the tax return will need to provide a Social Security card, Form SSA-1099, or ITIN letter.

The exercises, knowledge questions and quiz in this workbook will provide you with an opportunity to:

- Apply the tax law knowledge you gained in the Training Guide
- Use references, resources and tools
- Quality review the returns you prepared

We anticipate that completion of the exercises in this workbook and knowledge questions will be a valuable aid to you in achieving the goal of preparing accurate tax returns at your VITA/TCE sites.

Please retain your copy of this workbook. Future updates will be provided as replacement pages.

What's New for the 2019 Tax Year

Wisconsin tax law update

Individual Income Tax Rate

The individual income tax rate for the first and second tax brackets decreased as follows:

- First tax bracket – From 4 to 3.86 percent
- Second tax bracket – From 5.84 to 5.04 percent

Tax-exempt Bonds

Interest received on Wisconsin Health and Education Facilities Authority issued bonds and notes are exempt for Wisconsin income tax purposes, under certain conditions.

College Savings Account

Subtractions for contributions to Wisconsin state-sponsored college savings accounts increased to:

- \$3,280 per beneficiary; or
- \$1,640 per beneficiary, if you are married filing a separate return or a divorced parent.

Tuition And Fee Expenses

Subtraction for tuition and fees remains at \$6,974 per student. Subtraction phases out between \$55,650 and \$66,780 for single or head of household and between \$89,040 and \$111,300 for married filing jointly.

Section 2: Rent Certificate Exercises (EXR)

EXR-1: Apple Farmer Interview Notes

Apple Farmer (SSN: 511-00-XXXX) worked part time during the tax year. She lived with her boyfriend, Will Berry. Apple and Will split the rent; however, she says she pays more than half of the total expenses for the home and wants to claim more than her proportionate share of the rent for homestead credit. She provides you with the shared living expenses for food, utilities (water and electric) and other household expenses (cable and cleaning supplies) in the shared living section of the rent certificate.

Knowledge Questions

Question 1: If Apple wants to claim her proportionate share (1/2) of the rent, she does not need to do the shared living expense schedule.

True

False

Question 2: If Apple uses the shared living expense calculation to claim more than half of the rent, Will can still claim half of the rent on his return for homestead credit.

True

False

Question 3: Apple can also go back four tax years prior to the current tax year to claim homestead credit if she gets proper documentation. For example, Apple could still claim homestead credit for 2015 provided she files before April 15, 2020. She would need to file 2016 before the tax deadline in 2021 (without extensions) and so forth.

True

False

Question 4: Apple can claim the Wisconsin earned income credit if she receives a federal earned income credit

True

False

Form 13614-C
(October 2019)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wil.voltax@irs.gov

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Apple	M.I. J	Last name Farmer	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	a. Full-time student	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
3. Mailing address 123 Midway Rd	4. Your Date of Birth 3/3/1991	5. Your job title Customer Service Rep	10. Can anyone claim you or your spouse as a dependent?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Unsure	a. Full-time student	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	11. Have you, your spouse, or dependents been a victim of tax related identity theft, or been issued an Identity Protection PIN?					c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Part II - Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?
- Never Married
 - Married
- (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2019?

b. Did you live with your spouse during any part of the last six months of 2019?

Divorced

Legally Separated

Widowed

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below

	Name (first, last)	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	Resident of US, Canada, or Mexico (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Permanently Disabled (yes/no)	Did this person a qualifying child/relative provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		

Catalog Number 52121E

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Form 13614-C (Rev. 10-2019)

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____
Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Part V – Life Events – Last Year, Did You (or Your Spouse)			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

You Spouse
 3. If you are due a refund, would you like:
 - a. Direct deposit
 - Yes No

b. To purchase U.S. Savings Bonds To split your refund between different accounts

Yes No
 4. If you have a balance due, would you like to make a payment directly from your bank account?

Yes No
 5. Live in an area that was declared a Federal disaster area?

Yes No If yes, where?
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS?

Yes No
 7. Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.
 8. Would you say you can carry on a conversation in English, both understanding & speaking?

Very well Well Not well Prefer not to answer
 9. Do you or any member of your household have a disability?

Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces?

Yes No Prefer not to answer
 11. Your race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 12. Your spouse's race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 13. Your ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
 14. Your spouse's ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- Additional comments
-
-
-
-
-
-

Privacy Act and Paperwork Reduction 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 you provide may 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. 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:WCAR:MP-T:TSP-1111 Constitution Ave. NW, Washington, DC 20224

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Form **13614-C** (Rev. 10-2019)

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your W1 return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Apple Farmer As of 12/31/XX where did you live?: County Winnebago School District: Menziesha Municipality: Menziesha City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
X	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u>
X	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ <u>Long-Term \$ _____</u>
X			\$	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ <u>Spouse \$ _____</u> (Enter on SSA-1099)
X			\$	5. Did you pay any other medical premiums AFTER TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X			\$	a. Medicare Supplemental Insurance
X	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X		\$	d. Badgercare Insurance
			\$	Total Other Medical Insurance Premiums (Enter on Schedule A)
X			\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
X			\$	7. Did you pay long term care insurance premiums in 20XX?
X			\$	8. Did you pay tuition to private elementary or high schools in 20XX?
X			\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
X			\$ 5,460	10. Did you pay rent on your primary residence in 20XX?
X	X		\$	If yes, was heat included in your rent in 20XX?
X	X		\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
X	X		\$	12. Did you purchase/sell home in 20XX?
X	X		\$	13. Do you own your home with someone other than your spouse?
X	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
X	X		\$	a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
X	X		\$	b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____
X	X		\$	c. Federal SSI (Don't include children's SSI)?
X	X		\$	d. Wisconsin SSI (Don't include children's SSI)?
X	X		\$	e. Caretaker Supplement?
			\$	Total SSI/Caretaker Supplement
X	X		\$	f. VA Disability Pensions
X	X		\$	g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
X	X		\$	h. Court-ordered child support, maintenance, or other support?
X	X		\$	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? <u># of months NOT Received?</u>
X	X		\$	j. Kinship care or other public assistance
X	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
X	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
X	X		\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
X	X		\$	n. Car/Truck Depreciation: Business Miles <u>x \$ _____ /mile</u>
X	X		\$	o. Disqualified Losses from Stock Sales \$ <u>Disqualified Capital Loss Carryforward \$ _____</u>
X	X		\$	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 511-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 25-XXXXXX		1 Wages, tips, other compensation \$16,963.57		2 Federal income tax withheld \$528.00		
c Employer's name, address, and ZIP code ABC Corp 333 Appleton Rd Menasha, WI 54952		3 Social security wages \$16,963.57		4 Social security tax withheld \$1051.74		
		5 Medicare wages and tips \$16,963.57		6 Medicare tax withheld \$245.97		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Apple Farmer 123 Midway Rd Apt 3 Menasha, WI 54952		11 Nonqualified plans		12a C o d a l		
		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C o d a l
		14 Other		12c C o d a l		
				12d C o d a l		
f Employee's address and ZIP code						
15 State WI	Employer's state ID number 036-XXXXXXXXXX	16 State wages, tips, etc. \$16,963.57	17 State income tax \$215.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
 Form **Copy 1—For State, City, or Local Tax Department**

20XX

Department of the Treasury—Internal Revenue Service

Rent Certificate**20XX**

Wisconsin Department of Revenue

- NOTE:** • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name FARMER	Legal first name APPLE	M.I. J	Social security number 511-00-XXXX
Address of rental property (property must be in Wisconsin) 123 MIDWAY RD APT 3	City MENASHA	State WI	Zip 54952

Time you actually lived at this address in 20XX **From** 0 1 0 1 **20XX** **To** 1 2 3 1 **20XX**

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here.

■ Landlord or Authorized Representative

Name of property owner JIM JONES	Telephone number (920) 451-8888
Address 333 WATER STREET	City APPLETON
	State WI Zip 54911

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured:
 a Home? **3a** Yes No
 b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX **3c** .00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** 10920.00
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** 910.00
- c If monthly rent changed during 20XX, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|------------------|-----------------|-----------------|-----------------|
| Jan. <u>.00</u> | Feb. <u>.00</u> | Mar. <u>.00</u> | Apr. <u>.00</u> |
| May <u>.00</u> | June <u>.00</u> | July <u>.00</u> | Aug. <u>.00</u> |
| Sept. <u>.00</u> | Oct. <u>.00</u> | Nov. <u>.00</u> | Dec. <u>.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** 2
- 6 This renter's share of total 20XX rent **6** 5460.00
- 7 Value of food and services provided by landlord (this renter's share) **7** .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** 5460.00
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative Jim Jones	Date 1/3/20FY	Print name (must match signature) JIM JONES
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I-0171 (R. 5-19)

20XX Rent Certificate	Renter's name FARMER	Renter's SSN	Page 2 of 2
	Address of rental property 123 MIDWAY RD APT E		

- Shared Living Expenses Schedule** – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

Step 1: List name(s) of other occupants:

WILL BERRY

Step 2: List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) 10,920 .00	1b) 5,460 .00
Food	2a) 4,750 .00	2b) 3,100 .00
Utilities	3a) 2,105 .00	3b) 1,390 .00
Other	4a) 1,850 .00	4b) 450 .00
Total	5a) 19,625 .00	5b) 10,400 .00

Step 3: Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- 1 Total rent paid (line 1a) **1 10,920.00**
- 2 Shared living expenses you paid (line 5b) **2 10,400.00**
- 3 Total shared living expenses (line 5a) **3 19,625.00**
- 4 Divide line 2 by line 3. Fill in decimal amount **4 0 . 5 2 9 9**
- 5 Multiply line 1 by line 4 **5 5,787.00**
- 6 Value of food and services provided by landlord (line 7 of page 1). **6 .00**
- 7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ **7 5,787.00**

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5 of the rent certificate shows 2 or more and each occupant did not pay an equal share of the living expenses. All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 20XX. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5 Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of 12/31/XX.

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.



EXR-2: Jennifer Smith Interview Notes

Jennifer Smith (SSN: 022-00-XXXX) and her son, Joseph Smith (SSN: 387-00-XXXX), lived with her parents from 1/1/20XX through 2/28/20XX at 100 Any Street, Menasha, WI 54952. She had Wisconsin Works payments in January and February totaling \$500. She began receiving supplemental security income (SSI) in March. She also receives child support for her son for which she provided a printout. She and her son moved into an apartment in March and she paid all home maintenance costs from these funds and her savings account. She also receives food stamps. Joseph's father is not eligible to claim him. Jennifer and her son had BadgerCare all year.

Knowledge Questions

Question 1: How do you enter Wisconsin Works payments into the software?

Question 2: What homestead notes should you attach to this return?

Question 3: Will Jennifer be able to e-file a federal return? What entry do you need to make on the e-file screen to reflect this?

Question 4: What can Jennifer do if she does not have a record of her SSI payments?

- a) Look at the statement she received from the SSI office(s)—federal and/or Wisconsin—showing the updated monthly amount she will receive for next year and multiply that amount by 12 months.
- b) Contact the federal Social Security and Wisconsin SSI offices, as applicable, to get letters showing the total SSI she received.
- c) Contact her payee/financial institution to get a printout of her check register/financial statements showing the deposits she received for federal and Wisconsin SSI.
- d) Both b and c.
- e) a, b and c.

<p>Form 13614-C (October 2019)</p> <p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or TIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. <p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>	<p>Department of the Treasury - Internal Revenue Service</p> <h2 style="text-align: center;">Intake/Interview & Quality Review Sheet</h2> <p style="text-align: right;">OMB Number 1545-1964</p> <p>Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">1. Your first name Jennifer</td> <td style="width: 10%;">M.I. M</td> <td style="width: 15%;">Last name Smith</td> <td style="width: 10%;">Daytime telephone number 920-555-5555</td> <td style="width: 10%;">Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>2. Your spouse's first name</td> <td>M.I.</td> <td>Last name</td> <td>Daytime telephone number</td> <td>Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>3. Mailing address 100 Any Street</td> <td></td> <td>Apt # Menasha</td> <td>State WI</td> <td>ZIP code 54952</td> </tr> <tr> <td>4. Your Date of Birth 12/9/72</td> <td>5. Your job title Disabled</td> <td>6. Last year, were you: b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>a. Full-time student c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> <tr> <td>7. Your spouse's Date of Birth</td> <td>8. Your spouse's job title</td> <td>9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td>a. Full-time student c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> <tr> <td>10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td>11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> <td></td> <td></td> </tr> </table> <p>Part II – Marital Status and Household Information</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">1. As of December 31, 2019, what was your marital status? <input checked="" type="checkbox"/> Married</td> <td style="width: 10%;">Never Married <input type="checkbox"/> Married</td> <td colspan="3">(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Divorced</td> <td>Date of final decree</td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Legally Separated</td> <td>Date of separate maintenance decree</td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Widowed</td> <td>Year of spouse's death</td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> </table> <p>2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name (first, last) Do not enter your name or spouse's name below</th> <th>Date of Birth (mm/dd/yy)</th> <th>Relationship to you (for example: son, daughter, parent, none, etc.)</th> <th>Number of months lived in your home last year</th> <th>US Citizen (yes/no)</th> <th>Resident of US, Canada, or Mexico last year (yes/no)</th> <th>Single or Married as of 12/31/19 (S/M)</th> <th>Full-time Student last year (yes/no)</th> <th>Permanently Disabled (yes/no)</th> <th>Totally and Permanently Disabled (yes/no)</th> <th>Did this person provide more than 50% of his/her own support? (yes/no)</th> <th>Did this person provide more than 50% of his/her own support? (yes/no)</th> <th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th> <th>Did the taxpayer(s) pay more than \$4,200 of income? (yes/no)</th> </tr> </thead> <tbody> <tr> <td>(a)</td> <td>(b)</td> <td>(c)</td> <td>(d)</td> <td>(e)</td> <td>(f)</td> <td>(g)</td> <td>(h)</td> <td>(i)</td> <td>(j)</td> <td>(k)</td> <td>(l)</td> <td>(m)</td> <td>(n)</td> </tr> <tr> <td>Joseph Smith</td> <td>2/28/12</td> <td>Son</td> <td>12</td> <td>Yes</td> <td>Yes</td> <td>S</td> <td>Yes</td> <td>No</td> <td>No</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td></td> </tr> </tbody> </table> <p>If additional space is needed check here <input type="checkbox"/> and list on page 3</p> <p>To be completed by a Certified Volunteer Preparer</p>	1. Your first name Jennifer	M.I. M	Last name Smith	Daytime telephone number 920-555-5555	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3. Mailing address 100 Any Street		Apt # Menasha	State WI	ZIP code 54952	4. Your Date of Birth 12/9/72	5. Your job title Disabled	6. Last year, were you: b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	a. Full-time student c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				1. As of December 31, 2019, what was your marital status? <input checked="" type="checkbox"/> Married	Never Married <input type="checkbox"/> Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				<input type="checkbox"/> Divorced	Date of final decree	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> Legally Separated	Date of separate maintenance decree	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> Widowed	Year of spouse's death	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Permanently Disabled (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	Did the taxpayer(s) pay more than \$4,200 of income? (yes/no)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Joseph Smith	2/28/12	Son	12	Yes	Yes	S	Yes	No	No	Yes	Yes	Yes	
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Joseph Smith	2/28/12	Son	12	Yes	Yes	S	Yes	No	No	Yes	Yes	Yes																																																																																	

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Forms 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____
Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
Yes	No	Unsure	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) <input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Part V – Life Events – Last Year, Did You (or Your Spouse)			
Yes	No	Unsure	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (*optional*) (this email address will not be used for contacts from the Internal Revenue Service) _____
 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
 3. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds Yes No
 - c. To split your refund between different accounts Yes No
 4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where?
 5. Live in an area that was declared a Federal disaster area? Yes No
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
 8. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
 9. Do you or any member of your household have a disability? Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
 11. Your race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 12. Your spouse's race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 13. Your ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
 14. Your spouse's ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- Additional comments _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____

Privacy Act and Paperwork Reduction 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. 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:TSP 1111 Constitution Ave. NW, Washington, DC 20224

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Jennifer Smith As of 12/31/XX where did you live?: County Winnebago

Var No Inclusive Amount Did you (and your spouse)

Res	No	Unsure	Amount	Did you (and your spouse):
X			\$ See Detail	1. Live in Wisconsin for all of 20XX?
X	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
X			\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
X	X		\$	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer: \$ Spouse \$ (Enter on SSA-1099)
X			\$	5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X	X		\$	a. Medicare Supplemental Insurance
X	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X		\$	d. Badgercare Insurance
X			\$	Total Other Medical Insurance Premiums (Enter on Schedule A)
X			\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
X			\$	7. Did you pay long term care insurance premiums in 20XX?
X			\$	8. Did you pay tuition to private elementary or high schools in 20XX?
X			\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
X			\$ 4,000	10. Did you pay rent on your primary residence in 20XX?
X	X		\$	If yes, was heat included in your rent in 20XX?
X	X		\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
X	X		\$	12. Did you purchase/sell home in 20XX?
X	X		\$	13. Do you own your home with someone other than your spouse?
X	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
X	X		\$	a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
X	X		\$	b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____
X	X		\$ 4,500	c. Federal SSI (Don't include children's SSI)?
X	X		\$ 1,085	d. Wisconsin SSI (Don't include children's SSI)?
X	X		\$	e. Caretaker Supplement?
X	X		\$	Total SSI/Caretaker Supplement
X	X		\$	f. VA Disability Pensions
X	X		\$	g. Scholarships, fellowships, grants, V.E.A.P., GI Bill or non-taxable military compensation?
X	X		\$ 1,500	h. Court-ordered child support, maintenance, or other support?
X	X		\$ 500	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? 2 # of months NOT Received? 10
X	X		\$	j. Kinship care or other public assistance
X	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
X	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
X	X		\$	m. Were you a resident manager and received a rent reduction for services? If so, enter annual amount of reduction in rent.
X	X		\$	n. Car/Truck Depreciation: Business Miles x \$ /mile
X			\$	o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward \$
X			\$	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
X				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
X				<input checked="" type="checkbox"/> Document from Social Security Administration stating date disability began, OR
X				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

Rent Certificate**20XX**

Wisconsin Department of Revenue

- NOTE:** • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name SMITH	Legal first name JENNIFER	M.I. M	Social security number 022-00-XXXX
Address of rental property (property must be in Wisconsin) 100 ANY STREET	City MENASHA	State WI	Zip 54952

Time you actually lived at this address in 20XX **From** 0 3 0 1 **20XX** **To** 1 2 3 1 **20XX**
M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here. **■ Landlord or Authorized Representative**

Name of property owner TODD JONES	Telephone number (960) 688-7113
Address PO BOX 2000	City APPLETON
	State WI Zip 54912

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured:
 a Home? **3a** Yes No
 b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX **3c** .00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** 4000.00
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** 400.00
- c If monthly rent changed during 20XX, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|-------------------------|-------------------------|--------------------|--------------------|
| Jan. <u> .00</u> | Feb. <u> .00</u> | Mar. <u>400.00</u> | Apr. <u>400.00</u> |
| May <u>400.00</u> | June <u>400.00</u> | July <u>400.00</u> | Aug. <u>400.00</u> |
| Sept. <u>400.00</u> | Oct. <u>400.00</u> | Nov. <u>400.00</u> | Dec. <u>400.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** 1
- 6 This renter's share of total 20XX rent **6** 4000.00
- 7 Value of food and services provided by landlord (this renter's share) **7** .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** 4000.00
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative Todd Jones	Date 1/4/20FY	Print name (must match signature) TODD JONES
---	-------------------------	--

I-017i (R. 5-19)

Jennifer Smith 100 Any Street Menasha, WI 54947	1234
DATE _____	
PAY TO THE ORDER OF _____	\$ _____
DOLLARS _____	
Community First Credit Union; Appleton, WI 54911	
MEMO _____	_____
:275982801:	00578965542
1234	

EXR-3: Justine Clark Interview Notes

Justine Clark (SSN: 112-00-XXXX) and her husband divorced in 2012. Her now ex-husband lives out-of-state and is not entitled to claim either of their minor children, Lizabeth Small (SSN: 212-00-XXXX) and Very Small (SSN: 312-00-XXXX). Her two daughters lived with her the entire year and she maintains the home. Justine received wages from her employer, unemployment for a short period during the year and child support. She also won \$400 from a 50/50 raffle ticket she purchased to benefit her children's school. Justine and her children were covered all year, including her unemployed time, under her employer's health insurance plan, which qualified as minimum essential healthcare coverage. Justine paid \$200 each month, including her unemployed time, with after-tax dollars for the health insurance. Although Justine gave money to her church, she does not have enough deductions to itemize. Justine and her children rented a home where heat was included. If Justine receives a refund, she would like to split it between her checking and savings accounts. She provides a check with routing and account information. She has a First National Bank member card showing her savings account number as 987654.

Knowledge Questions

Question 1: Justine can split her refund between her state and federal returns.

True

False

Question 2: The number of qualifying dependents on line 12b of homestead credit Schedule H is which of the following?

- a) Two
- b) Three
- c) Zero

Question 3: Line 9e of Schedule H shows an amount of the contributions to her pre-tax deferred compensation plan. How is this amount entered/reflected on Schedule H?

- a) It is keyed in on the homestead credit income screen.
- b) It is subtracted from total income for homestead credit purposes.
- c) It flows through from the entry on her Form W-2.

Question 4: If Justine did **not** have any earned income credit (EIC) qualifying children, she would not receive a Wisconsin EIC.

True

False

Question 5: EIC for Wisconsin is based on a percentage of the federal EIC and the number of EIC qualifying children the taxpayer is claiming.

True

False

Form 13614-C
 (October 2019)

 Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet
OMB Number
1545-1964**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or TIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.**To report unethical behavior to the IRS, email us at wi.voltax@irs.gov****Please complete pages 1-4 of this form.**

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)				
1. Your first name JUSTINE	M.I. A	Last name CLARK	Daytime telephone number 920-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 625 MAIN STREET	Apt #	City REDGRANITE	State WI	ZIP code 54970
4. Your Date of Birth 2/14/1975	5. Your job title CLERICAL	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status? Never Married Married
- (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- a. If Yes, Did you get married in 2019?
 Yes No
- b. Did you live with your spouse during any part of the last six months of 2019?
 Yes No

2012

Divorced Date of final decree
Legally Separated Date of separate maintenance decree
Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (*other than your spouse*)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)
(a) LIZABETH SMALL	(b) 4/4/2000	Daughter	12	Y	Y	S	Y	N	NO	NO	YES	YES
VERY SMALL	5/5/2004	Daughter	12	Y	Y	S	Y	N	NO	NO	YES	YES

If additional space is needed check here and list on page 3**To be completed by a Certified Volunteer Preparer**

Check appropriate box for each question in each section

			Part III – Income – Last Year, Did You (or Your Spouse) Receive		
Yes	No	Unsure	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify GAMBLING \$400		
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other <small>No retirement distributions in prior years.</small>		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) <small>Not enough to itemize</small>		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <small>Medical & Dental (including insurance premiums) Taxes (State, Real Estate, Personal Property, Sales) Charitable Contributions</small>		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)		
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]		

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds Yes No
 - c. To split your refund between different accounts Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where?
 5. Live in an area that was declared a Federal disaster area? Yes No
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No
7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer
8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer
9. Do you or any member of your household have a disability? Yes No Prefer not to answer
10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
11. Your race?
 - American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 - Hispanic or Latino Not Hispanic or Latino Native Hawaiian or other Pacific Islander White Prefer not to answer
 - Hispanic or Latino Not Hispanic or Latino Prefer not to answer
12. Your spouse's race?
 - American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 - Hispanic or Latino Not Hispanic or Latino Native Hawaiian or other Pacific Islander White Prefer not to answer
 - Hispanic or Latino Not Hispanic or Latino Prefer not to answer
13. Your ethnicity?
14. Your spouse's ethnicity?

Additional comments

JUSTINE PAID \$200 PER MONTH WITH AFTER-TAX DOLLARS FOR HEALTH INSURANCE

Privacy Act and Paperwork Reduction 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. 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 1545-1984. 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:T1:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Form **13614-C** (Rev. 10-2019)www.irs.gov

Catalog Number 52121E

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Justine Clark As of 12/31/XX where did you live? County Waushara School District: Wautoma Municipality: Redgranite City Village Town

Did you (and your spouse):			
Yes	No	Unsure	Amount
X			1. Live in Wisconsin for all of 20XX?
	X		\$ See Detail 2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
	X		\$ See Detail 3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
	X		\$ 4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ Spouse \$ (Enter on SSA-1099)
	X		\$ 5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
	X		\$ a. Medicare Supplemental Insurance
	X		b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
	X		c. Health Insurance, Non-Marketplace (including dental and/or vision)
	X		d. Badgercare Insurance
			Total Other Medical Insurance Premiums (Enter on Schedule A)
	X		\$ 6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
	X		\$ 7. Did you pay long term care insurance premiums in 20XX?
	X		\$ 8. Did you pay tuition to private elementary or high schools in 20XX?
	X		\$ 9. Did you pay college tuition and fees to a Wisconsin or * Minnesota school in 20XX? (* Minnesota includes only a public vocational school or institution of higher learning)
	X		\$ 5,100 10. Did you pay rent on your primary residence in 20XX?
	X		\$ If Yes, was heat included in your rent in 20XX?
	X		\$ 11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
	X		\$ 12. Did you purchase/sell home in 20XX?
	X		\$ 13. Do you own your home with someone other than your spouse?
	X		\$ 1,100 14. Did you buy anything outside Wisconsin for which no sales tax was charged?
	X		\$ 15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
	X		a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
	X		b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____
	X		c. Federal SSI (Don't include children's SSI)?
	X		d. Wisconsin SSI (Don't include children's SSI)?
	X		e. Caretaker Supplement?
			Total SSI/Caretaker Supplement
			f. VA Disability Pensions
			g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
	X		\$ 1,200 h. Court-ordered child support, maintenance, or other support?
	X		\$ i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? _____ # of months NOT Received?
	X		j. Kinship care or other public assistance
	X		k. Worker's Compensation, income continuation, and loss of time insurance
	X		l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
	X		m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
	X		n. Car/Truck Depreciation: Business Miles x \$ /mile
	X		o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward: \$
			p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
			<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
			<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
			<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 112-00-XXXX	OMB No. 1545-0008			
b Employer identification number (EIN) 39-XXXXXXX	1 Wages, tips, other compensation \$17,535.00		2 Federal income tax withheld \$520.00		
c Employer's name, address, and ZIP code DELMONICOS OF MADISON 2002 ATWOOD AVE MADISON, WI 53704	3 Social security wages \$18,535.00		4 Social security tax withheld \$1149.17		
	5 Medicare wages and tips \$18,535.00		6 Medicare tax withheld \$268.75		
	7 Social security tips		8 Allocated tips		
d Control number 9			10 Dependent care benefits		
e Employee's first name and initial Last name JUSTINE CLARK 625 MAIN STREET COTTAGE GROVE, WI 53527	Suff.	11 Nonqualified plans		12a D | 1000	
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b DD | 7800
f Employee's address and ZIP code		14 Other		12c C | 12d C |	
15 State Employer's state ID number WI XXXXXX	16 State wages, tips, etc. \$17,535.00	17 State income tax \$555.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
 Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Department of Workforce Development PO Box 7945 Madison, WI 53707-7945 608-266-2999		1 Unemployment compensation \$ 1500.00	OMB No. 1545-0120 20XX	Certain Government Payments
PAYER'S TIN 39-1864821	RECIPIENT'S TIN 112-00-XXXX	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year 4 Federal income tax withheld \$ 150.00	
RECIPIENT'S name Justine Clark Street address (including apt. no.) 625 Maine Street City or town, state or province, country, and ZIP or foreign postal code RedGranite, WI 54970		5 RTAA payments \$	6 Taxable grants \$	Copy 1 For State Tax Department
Account number (see instructions)		7 Agriculture payments \$	8 Check if box 2 is trade or business income ► <input type="checkbox"/>	
		9 Market gain \$	10a State WI	10b State identification no. \$
			11 State income tax withheld \$	

Form **1099-G**

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

Rent Certificate**20XX**

Wisconsin Department of Revenue

- NOTE:** • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name CLARK	Legal first name JUSTINE	M.I.	Social security number 112-00-XXXX
Address of rental property (property must be in Wisconsin) 625 MAIN ST	City REDGRANITE	Zip	State WI Zip 54970

Time you actually lived at this address in 20XX **From** **0 1 0 1** **20XX** **To** **1 2 3 1** **20XX**
 $\frac{M}{M} \frac{M}{D} \frac{D}{D}$

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here. **■ Landlord or Authorized Representative**

Name of property owner DILL SWAN LLC	Telephone number (608) 261-1507		
Address 2300 S PARK ST	City MADISON	State WI	Zip 53713

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured:
 a Home? **3a** Yes No
 b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX **3c**00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** **5100.00**
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** **425.00**
- c If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|-----------------|----------------|----------------|----------------|
| Jan. ..... .00 | Feb. ..... .00 | Mar. ..... .00 | Apr. ..... .00 |
| May ..... .00 | June ..... .00 | July ..... .00 | Aug. ..... .00 |
| Sept. ..... .00 | Oct. ..... .00 | Nov. ..... .00 | Dec. ..... .00 |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** **1**
- 6 This renter's share of total 20XX rent **6** **5100.00**
- 7 Value of food and services provided by landlord (this renter's share) **7**00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** **5100.00**
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative John Smith	Date 01/08/20FY	Print name (must match signature) JOHN SMITH
---	---------------------------	--

I-0171 (R. 5-19)

Justine Clark
625 Main St
Redgranite, WI 54970

1234

DATE _____

PAY TO THE
ORDER OF _____

\$ _____

DOLLARS

First National Bank; Redgranite, WI 54970

MEMO _____

: 111000025: 456789 ::

1234

EXR-4: Laura and Alex Wiworks Interview Notes

Laura Wiworks (SSN: 339-00-XXXX) is a bookstore cashier and her spouse, Alex Wiworks (SSN: 322-00-XXXX), is a stay-at-home dad. They live with their two children, Laurie (SSN: 388-00-XXXX) and Claire (SSN: 399-00-XXXX). Laura has income from her bookstore job in the form of a W-2. She also received Wisconsin Works (W-2) payments as follows:

- April \$400
- May \$400
- June \$400

Laura and Alex paid \$1,000 per month for rent with heat included. When asked how they pay such a high rent on a lower income, they inform you they supplement their income when needed from savings as well as Claire is receiving \$300 per month in supplemental security income (SSI). If they get a refund they would like to direct deposit the entire amount.

Knowledge Questions

Question 1: Laura's Wisconsin Works payments do not affect the tax return because they are non-taxable.

- True
False

Question 2: Claire's SSI needs to be added to household income for homestead credit.

- True
False

Question 3: What do you need to do about the income/rent ratio?

- a) Nothing needs to be added in the tax return regarding this.
- b) Ask Laura and Alex how they can pay such a high rent on a lower income.
- c) Add a note to homestead credit indicating how they are paying the rent with lower income.
- d) Both b and c.

Question 4: Only Wisconsin Works payments of \$400 or more in any given month need to be added to homestead household income.

- True
False

Form 13614-C
(October 2019)

 Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet
OMB Number
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.**To report unethical behavior to the IRS, email us at wi.voltax@irs.gov****Please complete pages 1-4 of this form.**

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name LAURA	M.I. 3/28/1984	Last name WWORKS	6. Last year, were you: b. Totally and permanently disabled	Daytime telephone number 555-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name ALEX	M.I. 7/4/1986	Last name WWORKS	9. Last year, was your spouse: b. Totally and permanently disabled	Daytime telephone number 555-555-1212	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 17 MAIN ROAD	4. Your Date of Birth 5. Your job title CASHIER	Apt # WAUTOMA	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Legally blind	State WI	ZIP code 54982
7. Your spouse's Date of Birth HOME MAKER	8. Your spouse's job title HOME MAKER		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Legally blind		
10. Can anyone claim you or your spouse as a dependent?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status? Never Married Married
- (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- a. If Yes, Did you get married in 2019?
 Yes No
- b. Did you live with your spouse during any part of the last six months of 2019?
 Yes No

- Divorced Date of final decree _____
- Legally Separated Date of separate maintenance decree _____
- Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) provide more than half the cost of maintaining a home for this person? (yes/no)
(a) LAURIE WIWORKS	(b) 4/9/2016	Daughter	12	Y	Y	(f) (g)	(h)	(i)	N	N	Y	Y
CLARE WIWORKS	6/2/2014	Daughter	12	Y	Y	S	N	Y	N	N	Y	Y

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	Part III – Income or Salary? (Form W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) 2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify

Part V - Life Events - Last Year, Did You (or Your Spouse)			
Yes	No	Unsure	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return1. Provide an email address (optional) (*this email address will not be used for contacts from the Internal Revenue Service*) _____2. Presidential Election Campaign Fund (*If you check a box, your tax or refund will not change*)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

 Yes No

a. Direct deposit

 Yes No

b. To purchase U.S. Savings Bonds

 Yes No

c. To split your refund between different accounts

 Yes No

4. If you have a balance due, would you like to make a payment directly from your bank account?

 Yes No

If yes, where?

5. Live in an area that was declared a Federal disaster area?

 Yes No

If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?

 Yes No**Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer9. Do you or any member of your household have a disability? Yes No Prefer not to answer10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer11. Your race? American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer12. Your spouse's race? American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer14. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answerAdditional comments _____

_____**Privacy Act and Paperwork Reduction 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. 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:SP, 1111 Constitution Ave. NW, Washington, DC 20224

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: <u>Laura & Alex Wiworks</u> As of 12/31/XX where did you live?: County <u>Waushara</u> School District: <u>Waushara</u> Municipality: <u>Wild Rose</u> <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town				
Yes	No	Unsure	Amount	Did you (and your spouse):
X			\$	1. Live in Wisconsin for all of 20XX?
	X		\$	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
	X		\$	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term: \$
	X		\$	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ Spouse \$ (Enter on SSA-1099)
				5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
	X		\$	a. Medicare Supplemental Insurance
	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
	X		\$	d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A)
	X		\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
	X		\$	7. Did you pay long term care insurance premiums in 20XX?
	X		\$	8. Did you pay tuition to private elementary or high schools in 20XX?
	X		\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
	X		\$ 12,000	10. Did you pay rent on your primary residence in 20XX?
	X			If yes, was heat included in your rent in 20XX?
				11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
				12. Did you purchase/sell home in 20XX?
				13. Do you own your home with someone other than your spouse?
				14. Did you buy anything outside Wisconsin for which no sales tax was charged?
	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
	X			a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
	X			b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____
	X			c. Federal SSI (Don't include children's SSI)?
	X		\$	d. Wisconsin SSI (Don't include children's SSI)?
	X		\$	e. Caretaker Supplement?
				Total SSI/Caretaker Supplement
			\$	f. VA Disability Pensions
			\$	g. Scholarships, fellowships, grants, V.E.A.P., GI Bill or non-taxable military compensation?
			\$	h. Court-ordered child support, maintenance, or other support?
	X		\$ 1,200	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? <u>3</u> # of months NOT Received? <u>9</u>
	X		\$	j. Kinship care or other public assistance
	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
	X		\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
	X		\$	n. Car/Truck Depreciation: Business Miles x \$ /mile
			\$ See Detail	o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward \$
	X			p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment) If yes, you must provide one of the following:
				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 339-00-XXXX	OMB No. 1545-0008			
b Employer identification number (EIN) 39-XXXXXXX		1 Wages, tips, other compensation \$19,200.57		2 Federal income tax withheld \$1121.23	
c Employer's name, address, and ZIP code SAMS BOOKSTORE 810 W FULTON WAUTOMA, WI 54982		3 Social security wages \$19,200.57		4 Social security tax withheld \$1190.44	
		5 Medicare wages and tips \$19,200.57		6 Medicare tax withheld \$ 278.41	
		7 Social security tips		8 Allocated tips	
d Control number 9				10 Dependent care benefits	
e Employee's first name and initial Last name LAURA WIWORKS 17 MAIN ROAD WAUTOMA, WI 54982		Suff.	11 Nonqualified plans		12a
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			13 Statutory employee <input type="checkbox"/>		12b
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			14 Other		12c
					12d
f Employee's address and ZIP code WI 7894567					
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
WI	7894567	\$19,200.57	\$550.23		
20XX					

W-2 Wage and Tax Statement
Form Copy 1—For State, City, or Local Tax Department

Department of the Treasury—Internal Revenue Service

Rent Certificate

Wisconsin Department of Revenue

20XX

- NOTE:**
- Attach to Schedule H or H-EZ
 - Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 - Only attach rent certificate if filing a homestead credit claim



■ **Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name WIWORKS	Legal first name LAURA	M.I. 	Social security number 339-00-XXXX
Address of rental property (property must be in Wisconsin) 17 MAIN ROAD	City WAUTOMA	State WI	Zip 54982

Time you actually lived at this address in 20XX **From** 0 1 0 1 **20XX** **To** 1 2 3 1 **20XX**
M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here.

■ **Landlord or Authorized Representative**

Name of property owner MARTHA LANDLORD	Telephone number (555) 555-1212
Address 558 SPENSER DRIVE	City WAUPACA
	State WI Zip 54981

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured:
 - a Home? **3a** Yes No
 - b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX **3c** .00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** **12000.00**
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** **1000.00**
- c If monthly rent changed during 20XX, enter rent paid for each month below. Do not include security deposits or late fees.

Jan. <input type="checkbox"/> .00	Feb. <input type="checkbox"/> .00	Mar. <input type="checkbox"/> .00	Apr. <input type="checkbox"/> .00
May <input type="checkbox"/> .00	June <input type="checkbox"/> .00	July <input type="checkbox"/> .00	Aug. <input type="checkbox"/> .00
Sept. <input type="checkbox"/> .00	Oct. <input type="checkbox"/> .00	Nov. <input type="checkbox"/> .00	Dec. <input type="checkbox"/> .00
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** **1**
- 6 This renter's share of total 20XX rent **6** **12000.00**
- 7 Value of food and services provided by landlord (this renter's share) **7** .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** **12000.00**
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative Martha Landlord	Date 01/21/20FY	Print name (must match signature) MARTHA LANDLORD
--	---------------------------	---

I-017i (R. 5-19)

Laura and Alex Wiworks 17 Main Rd. Wautoma, WI 54982	1234
	DATE _____
PAY TO THE ORDER OF _____	\$ _____
DOLLARS _____	
First National Bank; Wautoma, WI 54982	
MEMO _____	_____
10214113351 359825 11	1234

EXR-5: Penny Pincher Interview Notes

Penny Pincher does not have her Social Security card with her, however, you can use her Form SSA-1099 form. She lived in Wisconsin all year. She received Social Security disability income (see Form SSA-1099), and federal and Wisconsin supplemental security income (SSI). Since no information forms are provided for SSI, Penny contacted the local federal Social Security office as well as Wisconsin Department of Health Services (phone number of back of her Forward Card) to obtain letters detailing the total amount of SSI she received in the tax year being processed.

Knowledge Questions

Question 1: Where will you enter Penny's SSI payments?

- a) On federal Form 1040 or 1040-SR.
- b) On Wisconsin homestead Schedule H household income.
- c) There is no entry for SSI payments Penny received because they are non-taxable.
- d) Both a and b.

Question 2: Penny can e-file both federal and Wisconsin returns.

- True
- False

Question 3: Only rent paid for a homestead subject to property taxes may be claimed for homestead credit, unless the property is owned and operated by a municipal authority that make payments in lieu of property taxes to their municipality.

- True
- False

Question 4: What effect do Penny's post-tax medical premiums have on the Wisconsin return?

- a) The medical premiums reduced the amount of homestead household income.
- b) The medical premiums were taken as a line 11 WI subtraction.
- c) Since Penny's only income is SSDI and SSI which is not taxable to Wisconsin, she does not have any income to subtract the medical premiums from and they have no effect.
- d) None of the above.

Question 5: Penny's homestead credit needs a statement attached regarding her disability because she has no earned income.

- True
- False

Form 13614-C
(October 2019)

Department of the Treasury - Internal Revenue Service
OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Penny	M.I. Pincher	Last name	Daytime telephone number 920-731-1212	a. Full-time student <input type="checkbox"/> Yes	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes
2. Your spouse's first name	M.I. Last name		Daytime telephone number	b. Legally blind <input type="checkbox"/> Yes	<input type="checkbox"/> No
3. Mailing address 611 Water Street	Apt #	City Sheboygan	State WI	c. Legally blind <input type="checkbox"/> Yes	<input type="checkbox"/> No
4. Your Date of Birth 8/25/1956	5. Your job title Retired	6. Last year, were you: b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes	ZIP code 53081	d. Legally blind <input type="checkbox"/> Yes	<input type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes		e. Legally blind <input type="checkbox"/> Yes	<input type="checkbox"/> No
		a. If Yes, Did you get married in 2019? <input type="checkbox"/> Married		f. Legally blind <input type="checkbox"/> Yes	<input type="checkbox"/> No
		b. Did you live with your spouse during any part of the last six months of 2019? <input type="checkbox"/> Yes		g. Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____	

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?
 Never Married
 Married
 Divorced
 Legally Separated
 Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

- a. If Yes, Did you get married in 2019?
- b. Did you live with your spouse during any part of the last six months of 2019?

Date of final decree

Date of separate maintenance decree

Year of spouse's death

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of U.S., Canada, or Mexico (yes/no)	Single or Married as of 12/31/19 (S/M)	Student last year (yes/no)	Full-time Permanent Disabled (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) provide more than \$4,200 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no/N/A)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Personal Property, Sales <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code 'W' in box 12) If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:
 - a. Direct deposit No Yes
 - b. To purchase U.S. Savings Bonds No Yes
 - c. To split your refund between different accounts Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where? _____
5. Live in an area that was declared a Federal disaster area? Yes No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
8. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
9. Do you or any member of your household have a disability? Yes No Prefer not to answer
10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
11. Your race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input checked="" type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	--------------------------------	---	--	--------------------------------	---
12. Your spouse's race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	--------------------------------	--	--	--------------------------------	---
13. Your ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
---	--	---
14. Your spouse's ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
---	---	---

Additional comments _____

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask 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. 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:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2019)

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Penny Pincher As of 12/31/XX where did you live?: County Sheboygan School District: Sheboygan Municipality: Sheboygan City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
X	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
X	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
X			\$ 720	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer: \$ 720 Spouse: \$ (Enter on SSA-1099)
				5. Did you pay any other medical premiums AFTER TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
				a. Medicare Supplemental Insurance
	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
	X		\$	d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A)
				6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
				7. Did you pay long term care insurance premiums in 20XX?
				8. Did you pay tuition to private elementary or high schools in 20XX?
				9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (* Minnesota includes only a public vocational school or institution of higher learning)
	X		\$ 3,600	10. Did you pay rent on your primary residence in 20XX? If yes, was heat included in your rent in 20XX?
	X	X	\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.) 12. Did you purchase/sell home in 20XX?
	X			13. Do you own your home with someone other than your spouse?
	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
	X			15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____ c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
	X	X	\$	Total SSI/Caretaker Supplement
				f. VA Disability Pensions g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation? h. Court-ordered child support, maintenance, or other support? i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? # of months NOT Received?
	X		\$	j. Kinship care or other public assistance
	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
	X		\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
	X		\$	n. Car/Truck Depreciation: Business Miles _____ x \$ _____ /mile
				o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward \$
				p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: <input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability <input type="checkbox"/> Document from Social Security Administration stating date disability began, OR <input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary
				\$ See Detail
	X			

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX: PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Penny Pincher	Box 2. Beneficiary's Social Security Number 500-00-XXXX	
Box 3. Benefits Paid in 20XX \$8,900.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$8,900.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$8,180.00 Medicare Part B premiums deducted from your benefits: \$520.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$200.00 Total Additions: \$8,900.00 Benefits for 20XX: \$8,900.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$0.00
Box 7. Address Penny Pincher 611 Water Street Sheboygan, Wi 53081		
Box 8. Claim Number (Use this number if you need to contact SSA.)		

Form SSA-1099-SM (6-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

Rent Certificate**20XX**

Wisconsin Department of Revenue

- NOTE:** • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name PINCHER	Legal first name PENNY	M.I.	Social security number 500-00-XXXX
Address of rental property (property must be in Wisconsin) 611 WATER STREET	City SHEBOYGAN	State WI	Zip 53081

Time you actually lived at this address in 20XX **From 0 1 0 1 20XX To 1 2 3 1 20XX**
 $\frac{M}{M} \frac{M}{M} \frac{D}{D} \frac{D}{D}$

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here. **■ Landlord or Authorized Representative**

Name of property owner SHEBOYGAN HOUSING AUTHORITY	Telephone number (920) 451-8888		
Address 613 WATER STREET	City SHEBOYGAN	State WI	Zip 53081

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
- b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX 3c00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees 4a **3600.00**
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid 4b **300.00**
- c If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|-----------------|----------------|----------------|----------------|
| Jan. ..... .00 | Feb. ..... .00 | Mar. ..... .00 | Apr. ..... .00 |
| May ..... .00 | June ..... .00 | July ..... .00 | Aug. ..... .00 |
| Sept. ..... .00 | Oct. ..... .00 | Nov. ..... .00 | Dec. ..... .00 |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 20XX rent 6 **3600.00**
- 7 Value of food and services provided by landlord (this renter's share) 700
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a **3600.00**
- b Was heat included in the rent? 8b Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative John D Smith	Date 01/03/20FY	Print name (must match signature) JOHN D SMITH
---	---------------------------	--

I-017i (R. 5-19)

Penny Pincher
611 Water Street
Sheboygan, WI 53081

1234

DATE _____

**PAY TO THE
ORDER OF** _____

\$ _____

Chase Bank; Sheboygan, WI 53081

DOLLARS _____

MEMO _____

: 075000019 :

108710000 |||

1234

EXR-6: Lily White Interview Notes

Lily S. White (SSN: 119-00-XXXX) and her daughter, Kendra A. White (SSN: 319-00-XXXX), lived in Wisconsin the entire year. Lily's boyfriend (Kendra's father) does not live with her and he is not eligible to claim Kendra. Lily maintains the entire cost of the home. She reports receiving \$316 in tips last year, which are on her W-2. She has no other tips. Lily was laid off from All-Nite Cafe and she collected unemployment. She was required to repay some of her current tax year unemployment. Kendra was in daycare while Lily worked. A statement of fees was provided. Both Lily and Kendra had BadgerCare for the entire year and the coverage was free. Lily would like to claim homestead credit, but her landlord won't give her a rent certificate. She completed the rent certificate and provided cancelled checks for all of the months of rent she paid in the tax year.

Knowledge Questions

Question 1: Can Lily receive homestead credit even if her federal adjusted gross income is more than \$24,680?

Yes

No

Question 2: Why is the Wisconsin child and dependent care expenses subtraction on Line 11 less than the amount Lily paid for daycare?

Question 3: What effect does the line 11 child and dependent care expenses subtraction have on homestead credit?

Question 4: The amount of unemployment repaid for a prior year can be subtracted from the total amount of taxable unemployment received in the current tax year.

True

False

Question 5: Since the landlord won't sign the rent certificate, Lily should do which of the following?

- a) Complete the renter section of rent certificate and check the box indicating the landlord will not sign the rent certificate.
- b) Provide proof of the rent such as front and back of a cancelled checks or money orders (copies will be sent with the rent certificate to Wisconsin Department of Revenue).
- c) Complete the landlord section lines 1-8.
- d) Sign the rent certificate at the bottom where the landlord would have signed.
- e) All of the above.
- f) a, b and c.

Form 13614-C
(October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or TIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wil.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Lily	M.I. S	Last name White	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student 608-965-6899	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student Daytime telephone number	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 1012 Madison Street	Apt #	City Madison	c. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Daytime telephone number	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4. Your Date of Birth 5/5/1988	5. Your job title Waitress			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	b. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2019, what Never Married
was your marital status? Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

- a. If Yes, Did you get married in 2019?
- b. Did you live with your spouse during any part of the last six months of 2019?

Divorced

Date of final decree _____

Legally Separated

Date of separate maintenance decree _____

Widowed

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below

	Relationship to example: son, daughter, parent, none, etc.)	Date of Birth (mm/dd/yy)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by a Certified Volunteer Preparer		
									(i)	(j)	(k)
(a)	(b)	7/19/2008	Daughter	12	Yes	S	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kendra White								<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If additional space is needed check here and list on page 3

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income? All tips reported on W2
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) <input type="checkbox"/> Mortgage Interest (Form 1098) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare? <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? <input type="checkbox"/> Medical & Dental (including insurance premiums)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received? <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E) <input type="checkbox"/> Medical & Dental (including insurance premiums)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (A) Adopt a child? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____ <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
 3. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds Yes No To split your refund between different accounts
 4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No Yes, where?
 5. Live in an area that was declared a Federal disaster area? Yes No
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer
 8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer
 9. Do you or any member of your household have a disability? Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
 11. Your race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input checked="" type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer	
 12. Your spouse's race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
 13. Your ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
 14. Your spouse's ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction 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. 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 1545-1984. 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:TS/P 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52-121E

www.irs.gov

Form 13614-C (Rev. 10-2019)

Section 2: Rent Certificate Exercises

EXR-6: Lily White

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Lily White As of 12/31/XX where did you live?: County: Rock School District: Municipality: Madison ☐ Madison ☐ City ☐ Village ☐ Town

Yes	No	Unsure	Amount	Did You (and your spouse):
X	X			1. Live in Wisconsin for all of 20XX?
			\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
X	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
X	X		\$	4. Did you pay Medicare premiums for Parts A, B, C, D on SSA-1099? Taxpayer \$ Spouse \$ (Enter on SSA-1099)
X	X		\$	5. Did you pay any other medical premiums AFTER TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X	X		\$	a. Medicare Supplemental Insurance
X	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X		\$	d. Badgercare Insurance
X	X		\$	Total Other Medical Insurance Premiums (Enter on Schedule A)
X	X		\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
X	X		\$	7. Did you pay long term care insurance premiums in 20XX?
X	X		\$	8. Did you pay tuition to private elementary or high schools in 20XX?
X	X		\$	9. Did you pay college tuition and fees to Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
X	X		\$ 6,300	10. Did you pay rent on your primary residence in 20XX? If yes, was heat included in your rent in 20XX?
X	X		\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
X	X		\$	12. Did you purchase/sell home in 20XX?
X	X		\$	13. Do you own your home with someone other than your spouse?
X	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____
X	X		\$	c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
X	X		\$	Total SSI/Caretaker Supplement
X	X		\$	f. VA Disability Pensions
X	X		\$	g. Scholarships, fellowships, grants, V.EAP, GI Bill or non-taxable military compensation?
X	X		\$	h. Court-ordered child support, maintenance, or other support?
X	X		\$	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? # of months NOT Received?
X	X		\$	j. Kinship care or other public assistance
X	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
X	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
X	X		\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
X	X		\$	n. Car/Truck Depreciation: Business Miles × \$ /mile
X	X		\$	o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward \$
X	X		\$ See Detail	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: ☐ Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability ☐ Document from Social Security Administration stating date disability began, OR ☐ Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

a Employee's social security number 119-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 41-1XXXXXX			1 Wages, tips, other compensation \$22,500.00	2 Federal income tax withheld \$250.00	
c Employer's name, address, and ZIP code All-Nite Cafe 1614 University Ave Madison, WI 53705			3 Social security wages \$20,184.00	4 Social security tax withheld \$1,395.00	
			5 Medicare wages and tips \$22,500.00	6 Medicare tax withheld \$ 326.25	
			7 Social security tips \$ 2,316.00	8 Allocated tips	
d Control number 9			10 Dependent care benefits		
e Employee's first name and initial Last name Lily S White 1012 Madison St Madison, WI 53704			Suff.	11 Nonqualified plans	12a C o d e
				13 Statutory employee <input type="checkbox"/>	12b C o d e
				14 Retirement plan <input type="checkbox"/>	12c C o d e
				15 Third-party sick pay <input type="checkbox"/>	12d C o d e
f Employee's address and ZIP code					
15 State Employer's state ID number WI 15394	16 State wages, tips, etc. \$22,500.00	17 State income tax \$550.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT	
Omro State Bank 400 Oshkosh St Omro, WI 54963		1 Interest income \$ 90.00	Interest Income Copy 1 For State Tax Department	
PAYER'S TIN 10-1XXXXXXX		2 Early withdrawal penalty \$ 5.00		
RECIPIENT'S TIN 119-00-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Lily White Street address (including apt. no.) 1012 Madison Street City or town, state or province, country, and ZIP or foreign postal code Madison, WI 53704		4 Federal income tax withheld \$	5 Investment expenses \$	
		6 Foreign tax paid \$ 2.00	7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
		10 Market discount \$	11 Bond premium \$	
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.
			17 State tax withheld \$	

PAYER: State of Wisconsin Department of Workforce Development P.O. Box 7945 Madison, WI 53707-7945 608-266-2999		1. Unemployment compensation \$ 2350.00	OMB No. 1545-0120 20XX	Certain Government Payments
PAYER'S TIN 39-1864821	RECIPIENT'S TIN 119-00-XXXX	2.	Form 1099-G	
RECIPIENT'S name Lily White 1012 Madison Street Madison, WI 53704		3.	4. Federal income tax withheld	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
10a. State WI	10b. State identification number 036-0000398887-02	5.	6.	
		7.	8.	
		9.		
		11. State income tax withheld	12. Amount repaid on overpayment \$250.00	



Form 1099-G

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

Professional Child Care
2316 John Nolan Drive
Madison, WI 53704

To: Lily White
1012 Madison Street
Madison, WI 53704

Daycare services for Kendra White for the year 20XX: \$3600.00

Federal ID Number: 56-2XXXXXX

Rent Certificate**20XX**

Wisconsin Department of Revenue

- NOTE:**
- Attach to Schedule H or H-EZ
 - Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 - Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name WHITE	Legal first name LILY	M.I. S	Social security number 119-00-XXXX
Address of rental property (property must be in Wisconsin) 1012 MADISON STREET		City MADISON	State Zip WI 53704

Time you actually lived at this address in 20XX **From 0 1 0 1 20XX To 1 2 3 1 20XX**
 $\frac{M}{M} \frac{M}{D} \frac{D}{D}$

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (*see instructions*), and check here.

■ Landlord or Authorized Representative

Name of property owner JANE SMITH	Telephone number (608) 555-1212		
Address 208 DAYTON STREET	City MADISON	State WI	Zip 53704

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
- b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter in 20XX 3c00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees 4a 6300.00
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid 4b 525.00
- c If monthly rent changed during 20XX, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|-----------------|----------------|----------------|----------------|
| Jan. ..... .00 | Feb. ..... .00 | Mar. ..... .00 | Apr. ..... .00 |
| May ..... .00 | June ..... .00 | July ..... .00 | Aug. ..... .00 |
| Sept. ..... .00 | Oct. ..... .00 | Nov. ..... .00 | Dec. ..... .00 |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 20XX rent 6 6300.00
- 7 Value of food and services provided by landlord (this renter's share) 700
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 6300.00
- b Was heat included in the rent? 8b Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date	Print name (must match signature)
--	------	-----------------------------------

I-0171 (R. 10-19)

EXR-7: Trudy and Jakob Eck Interview Notes

Trudy and Jakob do not have Social Security cards with them; however, you can use their Form SSA-1099 forms instead. Trudy and Jakob would like to file as married filing jointly. They lived in Wisconsin all year. They do not have a federal filing requirement, however, they will still file a federal return. Trudy and Jakob received pensions and an IRA distribution, in addition to Social Security. Trudy purchased \$100 of items online from another state, which she used in Wisconsin and did not pay tax.

Hint: As of the date of printing this workbook, TaxSlayer automatically handled IRA distributions for purposes of the Wisconsin retirement income exclusion subtraction (line 11, code 26); however, you need to manually enter any non-IRA distributions into the Wisconsin Retirement Income Exclusion Worksheet in the Taxslayer Wisconsin entry screens for the subtraction to be correct.

Also complete the Wisconsin retirement income exclusion worksheet on the reverse side of the Wisconsin information sheet and transfer your calculation to the front of the Wisconsin Information Sheet for Question 6. This amount will be a check figure for the amount of the subtraction, which should match the amount that appears on line 11 of Form 1 after you make the manual entries in TaxSlayer for the non- IRA distributions.

Knowledge Questions

Question 1: The medical care insurance subtraction (01) is subtracted from income before the Wisconsin retirement income exclusion subtraction (26).

True

False

Question 2: What is the maximum amount of Wisconsin retirement income exclusion subtraction (26) that Trudy and Jakob can receive on this return?

- a) \$4,500
- b) \$5,000
- c) \$11,000
- d) \$9,500

Question 3: Trudy and Jakob can take a medical care insurance subtraction (01) on line 11 for the full amount of medicare premiums they paid.

True

False

Question 4: The amount of Wisconsin retirement income exclusion subtraction (26) taken on line 11 is added back in full to household income on Schedule H.

True

False

Question 5: Trudy and Jakob did not receive any benefit for the medical care insurance subtraction on line 11 against their homestead household income.

True

False

Form 13614-C
(October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or TIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Trudy	M.I. 	Last name Eck	Daytime telephone number 920-735-1577	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Jakob	M.I. 	Last name Eck	Daytime telephone number 920-735-1577	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1214 Capital Street	Apt # 	City Appleton	State WI	ZIP code 54911
4. Your Date of Birth 3/5/1942	5. Your job title Retired	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth 11/22/1941	8. Your spouse's job title Retired	9. Last year, was your spouse: b. Totally and permanently disabled	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? 	□ Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? 	□ Yes <input type="checkbox"/> No	Yes <input type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status? Never Married Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2019?

b. Did you live with your spouse during any part of the last six months of 2019? Yes No

□ Divorced

□ Legally Separated

□ Widowed

Date of final decree

Date of separate maintenance decree

Year of spouse's death

2. List the names below of:

- everyone who lived with you last year (*other than your spouse*)
- anyone you supported but did not live with you last year

Name (first, last) Name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person provide less than \$4,200 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			

If additional space is needed check here and list on page 3

Check appropriate box for each question in each section

			Part III – Income – Last Year, Did You (or Your Spouse) Receive		
Yes	No	Unsure	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year?	_____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____		

			Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay		
Yes	No	Unsure	1. (B) Alimony or separate maintenance payments?	If yes, do you have the recipient's SSN?	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account?	<input type="checkbox"/> IRA (A)	<input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> 401K (B)	<input type="checkbox"/> Roth IRA (B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)		<input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following?	<input checked="" type="checkbox"/> Medical & Dental (including insurance premiums)	<input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)	<input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Not itemizing		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)		

			Part V – Life Events – Last Year, Did You (or Your Spouse)		
Yes	No	Unsure	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	_____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?	<input type="checkbox"/> If yes, for which tax year?	<input type="checkbox"/> _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]		

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<input type="checkbox"/> Yes	<input type="checkbox"/> No
 3. If you are due a refund, would you like:

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
a. Direct deposit	b. To purchase U.S. Savings Bonds
<input type="checkbox"/> Yes	<input type="checkbox"/> No
c. To split your refund between different accounts	
 4. If you have a balance due, would you like to make a payment directly from your bank account?

<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, where?	
 5. Live in an area that was declared a Federal disaster area?
 Yes No
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
 Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking?

<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
 8. Would you say you can read a newspaper or book in English?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<input type="checkbox"/> Prefer not to answer	
 9. Do you or any member of your household have a disability?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<input type="checkbox"/> Prefer not to answer	
 10. Are you or your spouse a Veteran from the U.S. Armed Forces?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<input type="checkbox"/> Prefer not to answer	
 11. Your race?

<input type="checkbox"/> American Indian or Alaska Native	<input checked="" type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	---	--	--	--------------------------------	---
 12. Your spouse's race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
 13. Your ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
---	---	--	---
 14. Your spouse's ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input checked="" type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
---	--	---
- Additional comments

Privacy Act and Paperwork Reduction 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. 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:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2019)

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: **Trudy & Jakob Eck** As of 12/31/XX where did you live?: County **Ottagamie**

School District: **Appleton**

Municipality: **Appleton**

City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
X			\$ 2,147.50	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer: \$ 1738 Spouse: \$ 409.50 (Enter on SSA-1099)
	X		\$	5. Did you pay any other medical premiums AFTER TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
	X		\$	a. Medicare Supplemental Insurance
	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
	X		\$	d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A)
X	X		\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
	X		\$	7. Did you pay long term care insurance premiums in 20XX?
	X		\$	8. Did you pay tuition to private elementary or high schools in 20XX?
	X		\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
X			\$ 6,240	10. Did you pay rent on your primary residence in 20XX?
X	X		\$	If yes, was heat included in your rent in 20XX?
	X		\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
	X		\$	12. Did you purchase/sell home in 20XX?
	X		\$	13. Do you own your home with someone other than your spouse?
X	X		\$ 100	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
	X		\$	a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
	X		\$	b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____
	X		\$	c. Federal SSI (Don't include children's SSI)?
	X		\$	d. Wisconsin SSI (Don't include children's SSI)?
	X		\$	e. Caretaker Supplement?
				Total SSI/Caretaker Supplement
			\$	f. VA Disability Pensions
			\$	g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
			\$	h. Court-ordered child support, maintenance, or other support?
			\$	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? # of months NOT Received?
			\$	j. Kinship care or other public assistance
			\$	k. Worker's Compensation, income continuation, and loss of time insurance
			\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
			\$	m. Were you a resident, manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
			\$	n. Car/Truck Depreciation: Business Miles x \$ /mile
			\$ See Detail	o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward \$
			\$	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
				<input type="checkbox"/> Document from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

THIS PAGE TO BE COMPLETED BY VOLUNTEER**Medical Care Insurance Worksheet if taxpayer is (1) an employee or (2) a person who has no employer and was not self-employed**

Complete AFTER Premium Tax Credit is reconciled on federal Form 1040 or 1040-SR

Enter amount from Line 5 of this worksheet on Line 5b on the reverse side of this page.

1. Amount you paid in 20XX for Medical Premiums – Net of any Advanced Premium Tax Credit from Form 1095: 1095-A Column A Monthly Premiums Total: \$ _____ Less: 1095-A Column C Advanced Premium _____	Net Medical Premiums Paid During the Year 1. _____
2. Amount of Premium Tax Credit allowed on your 20XX federal return (2019 Line 9 on federal Schedule 3 (Form 1040 or 1040-SR)).....2. _____	
3. Subtract line 2 from line 1.....3. _____	
4. Amount of Advance Premium Tax Credit you were required to repay (2019 Line 2 on federal Schedule 2 (Form 1040 or 1040-SR)).....4. _____	
5. Add line 3 and line 4 and enter on WI Information Sheet (Line 4.c.).....5. _____	

Retirement Income Exclusion Worksheet: Federal AGI must be < \$15,000 (\$30,000 if MFJ)

Enter Amount from Line 6 of this worksheet on Line 6 on the reverse side of this page.

Retirement Income Exclusion Worksheet <i>(Keep for your records)</i>		
	(A) Yourself	(B) Your Spouse
If married filing a joint return, fill in each spouse's information separately.		
1. Taxable IRA distributions from line 4b of your federal Form 1040 or 1040-SR.	1. _____	
2. Taxable pension and annuity income from a qualified retirement plan included on line 4d of federal Form 1040 or 1040-SR	2. _____	
3. Add lines 1 and 2	3. _____	
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07)	4. _____	
5. Subtract line 4 from line 3	5. _____	
6. Complete line 6 as follows. This is your subtraction for retirement income.		
• If you were 65 years of age or older on December 31, 2019, fill in on line 6. Col (A), the smaller of line 5, Col (A) or \$5,000. Enter 0 (zero) if you were not age 65 or older		
• If married filing a joint return and your spouse was 65 years of age or older on December 31, 2019, fill in on line 6, Col (B), the smaller of line 5, Col (B) or \$5,000. Enter 0 (zero) if your spouse was not age 65 or older	6. _____	

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX: PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Trudy Eck	Box 2. Beneficiary's Social Security Number 301-00-XXXX
Box 3. Benefits Paid in 20XX \$9,200.00	Box 4. Benefits Repaid to SSA in 20XX Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$9,200.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$7,462.00	
DESCRIPTION OF AMOUNT IN BOX 4 Medicare Part B premiums deducted from your benefits: \$1,258.00	
Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$480.00	
Box 6. Voluntary Federal Income Tax Withheld \$0.00	
Box 7. Address Trudy Eck 1214 Capital Street Appleton, WI 54911	
Box 8. Claim Number (Use this number if you need to contact SSA.) 301-00-XXXXA	

Form SSA-1099-SM (6-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name Jakob Eck		Box 2. Beneficiary's Social Security Number 303-00-XXXX
Box 3. Benefits Paid in 20XX \$1,400.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$1,400.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$990.50		DESCRIPTION OF AMOUNT IN BOX 4 Medicare Part B premiums deducted from your benefits: \$289.50
Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$120.00		Box 6. Voluntary Federal Income Tax Withheld \$0.00
Box 7. Address Jakob Eck 1214 Capital Street Appleton, WI 54911		
Box 8. Claim Number (Use this number if you need to contact SSA.) 303-00-XXXXA		

Form SSA-1099-SM (6-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution \$ 4,500.00		OMB No. 1545-0119 20XX Form 1099-R	
US Bank PO Box 64716 Saint Paul, MN 55164-6716		2a Taxable amount \$ 4,500.00			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department
PAYER'S federal identification number 41-6XXXXXXX	RECIPIENT'S identification number 301-XX-XXXX	3 Capital gain (included in box 2a)		4 Federal income tax withheld \$ 450.00	
RECIPIENT'S name Trudy Eck		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 1214 Capital Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code Appleton, WI 54911		9a Your percentage of total distribution %		9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. \$	12 State tax withheld \$ 60.00		13 State/Payer's state no. WI 036123456799	14 State distribution \$ 4,500.00
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality	17 Local distribution \$

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution \$ 4,100.00		OMB No. 1545-0119 20XX Form 1099-R	
US Bank PO Box 64716 Saint Paul, MN 55164-6716		2a Taxable amount \$ 4,100.00			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department
PAYER'S federal identification number 41-6XXXXXXX	RECIPIENT'S identification number 303-XX-XXXX	3 Capital gain (included in box 2a)		4 Federal income tax withheld \$	
RECIPIENT'S name Jakob Eck		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 1214 Capital Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code Appleton, WI 54911		9a Your percentage of total distribution %		9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. \$	12 State tax withheld \$		13 State/Payer's state no	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality	17 Local distribution \$

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Pine Corporation PO Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 1,500.00 2a Taxable amount \$ 1,500.00	OMB No. 1545-0119 20XX Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S federal identification number 11-2XXXXXXX	RECIPIENT'S identification number 303-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name Jakob Eck Street address (including apt. no.) 1214 Capital Street		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
City or town, state or province, country, and ZIP or foreign postal code Appleton, WI 54911		7 Distribution code(s) 7 IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$ %	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. \$	9a Your percentage of total distribution %	9b Total employee contributions \$	14 State distribution \$
Account number (see instructions)		12 State tax withheld \$ \$	13 State/Payer's state no. WI/11-2XXXXXXX \$	17 Local distribution \$
		15 Local tax withheld \$	16 Name of locality \$	

Form **1099-R**www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

Rent Certificate

Wisconsin Department of Revenue

20XX

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name ECK	Legal first name TRUDY	M.I.	Social security number 301-00-XXXX
Address of rental property (property must be in Wisconsin) 1214 CAPITAL STREET		City APPLETON	State Zip WI 54911

Time you actually lived at this address in 20XX From **0 1 0 1** 20XX To **1 2 3 1** 20XX
 $\frac{M}{M} \frac{M}{D} \frac{D}{D}$

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here. **■ Landlord or Authorized Representative**

Name of property owner JOHN NEUSES	Telephone number (920) 788-2134
Address 1014 MILL STREET	City DODGEVILLE
	State Zip WI 53533

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
- b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter in 20XX 3c00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees 4a 6240.00
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid 4b00
- c If monthly rent changed during 20XX, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | | | | | |
|-------|--------|------|--------|------|--------|------|--------|
| Jan. | 510.00 | Feb. | 510.00 | Mar. | 510.00 | Apr. | 510.00 |
| May | 510.00 | June | 510.00 | July | 530.00 | Aug. | 530.00 |
| Sept. | 530.00 | Oct. | 530.00 | Nov. | 530.00 | Dec. | 530.00 |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 20XX rent 6 6240.00
- 7 Value of food and services provided by landlord (this renter's share) 700
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 6240.00
- b Was heat included in the rent? 8b Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative John Neuses	Date 01/03/20XX	Print name (must match signature) JOHN NEUSES
--	---------------------------	---

I-0171 (R. 5-19)

Trudy & Jakob Eck 1214 Capital Street Appleton, WI 54911	1234
DATE _____	
PAY TO THE ORDER OF _____	\$ _____
DOLLARS _____	
Chase Bank; Appleton, WI 53081	
MEMO _____	_____
1: 075000019 1:	0057896554422 1234

EXR-8: Rodger M. Graham Interview Notes

Rodger Graham (SSN: 333-00-XXXX) works as a glass specialist. He received dividend capital gain distributions and has a short-term capital loss and long-term capital gain from the security sales. He has no dependents and is unmarried. Rodger wishes to claim the homestead credit. He has a \$2,150 Wisconsin capital loss carryforward, which is reflected on line 39 of the prior-year 20PY Schedule WD he provided you. You will need to manually enter this on the Wisconsin Schedule WD in the software. Rodger also has a disqualification loss and a capital loss carryforward.

Hint: Rodger's household income for homestead will need to be all of his income items, not including any loss transactions or carryforward.

Knowledge Questions

Question 1: It is acceptable for Rodger to have a long-term Wisconsin capital loss carryforward but not a federal capital loss carryforward.

True

False

Question 2: Rodger's household income for Schedule H can be obtained by adding all of his income items without including any loss transactions or loss carryforward amounts.

True

False

Question 3: Rodger's household income for homestead will be the total of his Form W-2, dividends, capital gains and the long-term gain on the sale of 18.854 shares of Magic Investor Class Fund stock.

True

False

Question 4: What is the amount of any disqualification loss that needs to be entered manually as an addback to homestead household income? \$ _____

Question 5: What is the amount of the long-term capital loss carryover that needs to be entered manually as an addback to homestead household income?

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive				
Yes	No	Unsure		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R, W-2)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____	

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay				
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)	
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code V in box 12)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? _____	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (*optional*) (*this email address will not be used for contacts from the Internal Revenue Service*)

2. Presidential Election Campaign Fund (*If you check a box, your tax or refund will not change*)

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

3. If you are due a refund, would you like:

Yes No Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts

Yes Yes No To purchase U.S. Savings Bonds Yes No

4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where?

5. Live in an area that was declared a Federal disaster area? Yes No

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer

8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer

9. Do you or any member of your household have a disability? Yes No Prefer not to answer

10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

11. Your race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer

12. Your spouse's race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer

13. Your ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer

14. Your spouse's ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer

any free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by sites to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

Privacy Act and Paperwork Reduction 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. 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 5451-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please let us know.

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: **Rodger Graham** As of 12/31/XX where did you live? County **Brown** School District: **Green Bay** Municipality: **Green Bay** City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u>
X			\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ <u>Long-Term \$ 2,150</u>
	X		\$	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ <u>Spouse</u> (Enter on SSA-1099)
				5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
	X		\$	a. Medicare Supplemental Insurance
		X	\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
		X	\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
	X		\$	d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A)
	X		\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
	X		\$	7. Did you pay long term care insurance premiums in 20XX?
	X		\$	8. Did you pay tuition to private elementary or high schools in 20XX?
	X		\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
	X		\$ 6,660	10. Did you pay rent on your primary residence in 20XX?
	X		\$	If yes, was heat included in your rent in 20XX?
	X		\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
	X		\$	12. Did you purchase/sell home in 20XX?
	X		\$	13. Do you own your home with someone other than your spouse?
	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
	X		\$	a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
	X		\$	b. Copy of 20XX Property Tax Bill (whether paid or not) Agreee of property
	X		\$	c. Federal SSI (Don't include children's SSI)?
	X		\$	d. Wisconsin SSI (Don't include children's SSI)?
	X		\$	e. Caretaker Supplement?
				Total SSI/Caretaker Supplement
				<input checked="" type="checkbox"/> VA Disability Pensions
				<input checked="" type="checkbox"/> g. Scholarships, fellowships, grants, VEAP or GI Bill?
				<input checked="" type="checkbox"/> h. Court-ordered child support, maintenance, or other support?
				<input checked="" type="checkbox"/> i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? _____ # of months NOT Received?
				<input checked="" type="checkbox"/> j. Kinship care or other public assistance
				<input checked="" type="checkbox"/> k. Worker's Compensation, income continuation, and loss of time insurance
				<input checked="" type="checkbox"/> l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
				<input checked="" type="checkbox"/> m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
				<input checked="" type="checkbox"/> n. Car/Truck Depreciation: Business Miles _____ x \$ _____ /mile
				<input checked="" type="checkbox"/> o. Disqualified Losses from Stock Sales \$ _____ Capital Loss Carryforward Addback: \$ _____
				<input checked="" type="checkbox"/> p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 333-00-XXXX	OMB No. 1545-0008		
b Employer identification number (EIN) 55-XXXXXXX		1 Wages, tips, other compensation \$11,569.34	2 Federal income tax withheld \$295.45	
c Employer's name, address, and ZIP code Clear Glass Specialists 111 Main Street Green Bay, WI 54304		3 Social security wages \$11,569.34	4 Social security tax withheld \$717.30	
		5 Medicare wages and tips \$11,569.34	6 Medicare tax withheld \$167.76	
		7 Social security tips	8 Allocated tips	
d Control number		9	10 Dependent care benefits	
e Employee's first name and initial Last name Rodger Graham 5555 View Road Green Bay, WI 54313		Suff.	11 Nonqualified plans	12a C o n t r o l e
			13 Statutory employee <input type="checkbox"/>	12b C o n t r o l e
			14 Retirement plan <input type="checkbox"/>	12c C o n t r o l e
			15 Third-party sick pay <input type="checkbox"/>	12d C o n t r o l e
f Employee's address and ZIP code				
15 State WI	Employer's state ID number 55-5XXXXXX	16 State wages, tips, etc. \$11,569.34	17 State income tax \$396.49	18 Local wages, tips, etc.
				19 Local income tax
				20 Locality name

Copy 1—For State, City, or Local Tax Department

W-2 Wage and Tax Statement

20XX

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 968.00	OMB No. 1545-0110 20XX Form 1099-DIV	Dividends and Distributions Copy 1 For State Tax Department
C.A.S.H. Financial Inc. 123 Money Circle Bangor, ME 04401		2b Unrecap. Sec. 1250 gain \$		
PAYER'S TIN 21-3XXXXXXX	RECIPIENT'S TIN 333-00-XXXX	2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
RECIPIENT'S name Rodger Graham		3 Nondividend distributions \$	4 Federal income tax withheld \$	
Street address (including apt. no.) 5555 View Road		5 Section 199A dividends \$	6 Investment expenses \$	
City or town, state or province, country, and ZIP or foreign postal code Green Bay, WI 54313		7 Foreign tax paid \$	8 Foreign country or U.S. possession	
		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$	
		11 Exempt-interest dividends \$	12 Specified private activity bond interest dividends \$	
Account number (see instructions)		13 State	14 State identification no.	
			15 State tax withheld \$	
			\$	
			\$	
			\$	
			\$	

Form **1099-DIV**www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

Rodger provided you with a Form 1099-B - Proceeds from Broker and Barter Exchange Transactions.

ABC Investments 2700 Alpine Lane Boston, MA 02110	20XX TAX REPORTING STATEMENT Rodger Graham 5555 View Road, Green Bay, WI 54313 Account No. 111-227 Recipient ID No. 331-00-XXXX Payer's Fed ID Number: 45-7XXXXXX																										
Form 1099-MISC 20XX Miscellaneous Income																											
Copy B for Recipient (OMB NO. 1545-0115)																											
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Box</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>2 Royalties</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>4 Federal Income Tax Withheld</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>8 Substitute Payments in Lieu of Dividends or Interest</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>16 State Tax Withheld</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>17 State Identification No.</td> <td style="text-align: right;">.....</td> </tr> <tr> <td>18 State Income</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>FATCA filing requirement</td> <td style="text-align: right;">.....</td> </tr> </tbody> </table>		Box	Amount	2 Royalties	0.00	4 Federal Income Tax Withheld	0.00	8 Substitute Payments in Lieu of Dividends or Interest	0.00	16 State Tax Withheld	0.00	17 State Identification No.	18 State Income	0.00	FATCA filing requirement										
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<small>** Amounts of original issue discount are individually reported to the IRS. Refer to the 20XX Original Issue Discount section of this statement. # Box 5 and Box 6 contain amounts for covered securities only.</small>																											
Summary of 20XX Proceeds From Broker and Barter Exchange Transactions																											
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<small>* Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. ** Box 1e and Box 6 contain amounts for covered securities only.</small>																											

ABC INVESTMENTS

2700 Alpine Lane
Boston, MA 02110

20XX TAX REPORTING STATEMENT

Rodger Graham
5555 View Rd, Green Bay, WI 54313
Account No. 111-227
Recipient ID No. 333-00-XXXX Payer's
Fed ID Number: 45-7XXXXXX

FORM 1099-B 20XX Proceeds from Broker and Barter Exchange

Transactions Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS**Report on Form 8949 with Box A checked and/or Schedule D, Part I**

(This Label is a Substitute for Boxes 1a & 3) (IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Short-term, **3** Basis reported to IRS, **6** Net Proceeds, and Stock or Other Symbol , CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State	15 State ID Number	16 State Tax Withheld
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Magic Investor Class Fund

Sale	6.523	09/23/20PY	08/26/20XX	2525.16	5025.16			(2500.00)			
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TOTALS

2525.16

5025.16

(2500.00)

FORM 1099-B· 20XX Proceeds from Broker and Barter Exchange

Transactions Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is reported to the IRS**Report on Form 8949 with Box D checked and/or Schedule D, Part II**

(This Label is a Substitute for Boxes 1a & 3) (IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Long-term, **3** Basis reported to IRS, **6** Net Proceeds, and Stock or Other Symbol , CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State	15 State ID Number	16 State Tax Withheld
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Magic Investor Class Fund

Sale	18.854	03/26/20PY	08/26/20XX	2559.28	1259.35			1299.93			
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TOTALS

2559.28

1259.35

1299.93

Schedule WDWisconsin
Department of Revenue**Capital Gains and Losses**

◆ Enclose with Wisconsin Form 1 or 1NPR ◆

20PY

Name(s) shown on Form 1 or Form 1NPR

Rodger Graham

Your social security number

333-00-XXXX

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Note: Round all amounts (use a minus sign (-) for negative amounts)	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or loss Subtract column (e) from column (d) and combine the result with column (g)
1a Amount from line 1a of Schedule D	.00	.00		.00
1b Amount from line 1b of Schedule D	.00	.00	.00	.00
2 Amount from line 2 of Schedule D	.00	.00	.00	.00
3 Amount from line 3 of Schedule D	.00	.00	.00	.00
4 Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824	..... 4			.00
5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	..... 5			.00
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)	..... 6			.00
7 Short-term capital loss carryover from 20PY Wisconsin Schedule WD, line 34. Enter amount as a negative number	..... 7			.00
8 Net short-term capital gain or loss. Combine lines 1a through 7 in column (h)	..... 8			.00

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Note: Round all amounts (use a minus sign (-) for negative amounts)	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or loss Subtract column (e) from column (d) and combine the result with column (g)
9a Amount from line 8a of Schedule D	.00	.00		.00
9b Amount from line 8b of Schedule D	.00	.00	.00	.00
10 Amount from line 9 of Schedule D	.00	.00	.00	.00
11 Amount from line 10 of Schedule D	.00	.00	.00	.00
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824	..... 12			.00
13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	..... 13			.00
14 Capital gain distributions	..... 14			.00
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)	..... 15			.00
15a Adjustment from Wisconsin Schedule QI. Enter amount as a negative number	..... 15a			.00
16 Long-term capital loss carryover from 20PY Wisconsin Schedule WD, line 39. Enter amount as a negative number	..... 16		-2650	.00
17 Net long-term capital gain or loss. Combine lines 9a through 16 in column (h)	..... 17		-2650	.00

Go on to Part III →



20PY Schedule WD

Page 2 of 2

Name Rodger Graham	Social Security Number 333-00-XXXX
------------------------------	--

Part III Summary of Parts I and II (see instructions) - use a minus sign (-) for negative amounts.

- 18** Combine lines 8 and 17, and fill in the net gain or loss here (if line 18 is a loss, go to line 28) ... **18** **-2650.00**
- 19** Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17 **19** **.00**
- 20** Fill in 30% of line 19 **20** **.00**
- 21** Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included on line 12 or 13 of Schedule WD. If zero, skip lines 22 through 25 and fill in the amount from line 20 on line 26 **21** **.00**
- 22** Gain included in line 17. Do not include any losses in this amount **22** **.00**
- 23** Divide line 21 by line 22. Carry the decimal to 4 places **23** **0 . 0 0 0**
- 24** Multiply line 19 by the decimal amount on line 23 **24** **.00**
- 25** Fill in 30% of line 24 **25** **.00**
- 26** Add lines 20 and 25 **26** **.00**
- 27** Subtract line 26 from line 18 **27** **.00**
- 28** If line 18 shows a loss, fill in the smaller of: (a) The loss on line 18,
(b) \$500, or
(c) Wisconsin ordinary income (see instructions) .. **28** **500.00**

Note: When figuring whether a, b, or c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28 on line 7, column B, of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR)

- 29** Adjustment (see instructions for Part IV and Schedule I adjustments)
- Fill in gain from federal Schedule 1 (Form 1040), line 13, or gain from line 2f of Schedule I, if filed (if a loss, fill in -0-) **29a** **.00**
 - Fill in gain from Part III, line 27, (if blank, fill in -0-) **29b** **.00**
 - If line 29b is more than 29a, subtract line 29a from line 29b. Fill in amount on line 3 of Form 1 .. **29c** **.00**
 - If line 29b is less than 29a, subtract line 29b from line 29a. Fill in amount on line 10 of Form 1 .. **29d** **.00**
 - Fill in loss from federal Schedule 1 (Form 1040), line 13, as a positive amount or the loss from line 4c of Schedule I, if filed (if a gain, fill in -0-) **29e** **.00**
 - Fill in loss from Part III, line 28 as a positive amount **29f** **500.00**
 - If line 29f is more than 29e, subtract line 29e from line 29f. Fill in amount on line 10 of Form 1 .. **29g** **500.00**
 - If line 29f is less than 29e, subtract line 29f from line 29e. Fill in amount on line 3 of Form 1 .. **29h** **.00**

Part V Computation of Capital Loss Carryovers from 20PY to 20XX (Complete this part if the loss on line 18 is more than the loss on line 28.)

- 30** Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 **30** **.00**
- 31** Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0- **31** **.00**
- 32** Subtract line 31 from the line 30 **32** **.00**
- 33** Fill in the smaller of line 28 or line 32, treating both as positive amounts **33** **.00**
- 34** Subtract line 33 from line 32. This is your **short-term capital loss carryover** from 20PY to 20XX .. **34** **.00**
- 35** Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39 .. **35** **2650.00**
- 36** Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0- **36** **.00**
- 37** Subtract line 36 from line 35 **37** **2650.00**
- 38** Subtract line 33 from line 28, treating both as positive amounts. (**Note:** If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) **38** **500.00**
- 39** Subtract line 38 from line 37. This is your **long-term capital loss carryover** from 20PY to 20XX .. **39** **2150.00**



I-070i (R. 9-18)

Rent Certificate

Wisconsin Department of Revenue

20XX

- NOTE:**
- Attach to Schedule H or H-EZ
 - Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 - Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name GRAHAM	Legal first name RODGER	M.I. M	Social security number 333-00-XXXX
Address of rental property (property must be in Wisconsin) 5555 VIEW ROAD	City GREEN BAY	State WI	Zip 54313

Time you actually lived at this address in 20XX From **0 1** **0 1** 20XX To **1 2** **3 1** 20XX
 $\frac{M}{M}$ $\frac{M}{D}$ $\frac{D}{D}$ $\frac{M}{M}$ $\frac{M}{D}$ $\frac{D}{D}$

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here. **■ Landlord or Authorized Representative**

Name of property owner JAMES SMITH	Telephone number (555) 555-5555
Address 555 HAPPY ST	City MENASHA
	State WI Zip 54952

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured: a Home? **3a** Yes No
b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX **3c** .00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** **6660.00**
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** .00
- c If monthly rent changed during 20Xx, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|---------------------|--------------------|--------------------|--------------------|
| Jan. <u>540.00</u> | Feb. <u>540.00</u> | Mar. <u>540.00</u> | Apr. <u>560.00</u> |
| May <u>560.00</u> | June <u>560.00</u> | July <u>560.00</u> | Aug. <u>560.00</u> |
| Sept. <u>560.00</u> | Oct. <u>560.00</u> | Nov. <u>560.00</u> | Dec. <u>560.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** **1**
- 6 This renter's share of total 20XX rent **6** **6660.00**
- 7 Value of food and services provided by landlord (this renter's share) **7** .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** **6660.00**
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative James Smith	Date 02/01/20FY	Print name (must match signature) JAMES SMITH
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I-017i (R. 10-19)

Section 3: Property Tax Bill Exercises (EXP)

EXP-1: Roger and Susan Newowner Interview Notes

Roger Newowner (SSN: 459-00-XXXX) and Susan Newowner (SSN: 549-00-XXXX) lived in Wisconsin for the entire year. They both worked and provided Form W-2s from their employers. They paid \$1,761.56 in taxes by December 31 of the tax year. Their home is located on five acres and is not part of a farm. They would like to claim homestead credit and receive their refund by paper check.

Knowledge Questions

Question 1: Where should you enter the property taxes actually paid during the current tax year?

- a) In the itemized deduction screen located in the federal entry area.
- b) In the adjustments screen for the school property tax credit in the state entry area.
- c) Both a and b.
- d) Either a or b, but not both.

Question 2: What items need to be completed properly in the software so the amount of property taxes are correctly prorated for homestead credit?

- a) Enter one acre in the property tax bill for homestead credit because the credit is calculated on the homestead plus one acre.
- b) Complete the information for the Schedule 1 of the homestead credit.
- c) Answer the questions regarding homeowners in the basic questions of homestead credit.
- d) Do nothing additional besides entering the total acres in the property tax section.
- e) Both b and c.

Form 13614-C
(October 2019)

 Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet
OMB Number
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name ROGER	M.I. 2/14/1961	Last name NEWOWNER	Daytime telephone number 715-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name SUSAN	M.I. 8/25/1962	Last name NEWOWNER	Daytime telephone number 715-555-1212	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 555 VIEW ROAD	Apt # 5	City GLASS SPECIALIST	State WI	ZIP code 54481
4. Your Date of Birth 2/14/1961	5. Your job title CLERK	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth 8/25/1962	8. Your spouse's job title CLERK	9. Last year, was your spouse: b. Totally and permanently disabled	b. Legally blind <input type="checkbox"/>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/>	

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?
 Never Married Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
a. If Yes, Did you get married in 2019?

b. Did you live with your spouse during any part of the last six months of 2019?
 Yes No

Date of final decree
 Divorced Legally Separated Widowed
Date of separate maintenance decree
Year of spouse's death

2. List the names below of:
• everyone who lived with you last year (other than your spouse)
• anyone you supported but did not live with you last year

Name (first / last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no/n/a)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			

To be completed by a Certified Volunteer Preparer

If additional space is needed check here <input type="checkbox"/>	and list on page 3
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Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____
			Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>Not enough to itemize</i> <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
			Part V – Life Events – Last Year, Did You (or Your Spouse)
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] _____

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

You Spouse

To purchase U.S. Savings Bonds To split your refund between different accounts
3. If you are due a refund, would you like:
 - a. Direct deposit No Yes No
 - b. To purchase U.S. Savings Bonds Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account?

Yes No If yes, where?

Yes No
5. Live in an area that was declared a Federal disaster area?

Yes No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
8. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
9. Do you or any member of your household have a disability? Yes No Prefer not to answer
10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
11. Your race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
12. Your spouse's race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
13. Your ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
14. Your spouse's ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction 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. 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-1:T:SP, 1111 Constitution Ave., NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2019)

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Roger & Susan Newowner As of 12/31/XX where did you live?: County Portage School District: Stevens Point Municipality: Stevens Point ☐ City ☐ Village ☐ Town

Did you (and your spouse):			
Yes	No	Unsure	Amount
X			1. Live in Wisconsin for all of 20XX?
X	X		2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If Yes, Short Term: \$ _____ Long-Term \$ _____
X		\$ See Detail	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ _____ Spouse \$ _____ (Enter on SSA-1099)
X		\$	5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X		\$	a. Medicare Supplemental Insurance
X	X	\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X	\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X	\$	d. Badgercare Insurance
X		\$	Total Other Medical Insurance Premiums (Enter on Schedule A)
X	X	\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
X	X	\$	7. Did you pay long term care insurance premiums in 20XX?
X	X	\$	8. Did you pay tuition to private elementary or high schools in 20XX?
X	X	\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
X	X	\$	10. Did you pay rent on your primary residence in 20XX? If yes, was heat included in your rent in 20XX?
X		\$1,761.56	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
X	X		12. Did you purchase/sell home in 20XX?
X	X		13. Do you own your home with someone other than your spouse?
X	X		14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property 5.00 c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
X		\$	Total SSI/Caretaker Supplement
X		\$	f. VA Disability Pensions
X		\$	g. Scholarships, fellowships, grants, YEAP, GI Bill or non-taxable military compensation?
X		\$	h. Court-ordered child support, maintenance, or other support?
X		\$	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? _____ # of months NOT Received? _____
X		\$	j. Kinship care or other public assistance
X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
X		\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
X		\$	n. Car/Truck Depreciation: Business Miles _____ x \$ _____ /mile
X		\$	o. Disqualified Losses from Stock Sales \$ _____ Disqualified Capital Loss Carryforward: \$ _____
X		\$ See Detail	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: ☐ Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability ☐ Document from Social Security Administration stating date disability began, OR ☐ Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 459-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 58-XXXXXXX		1 Wages, tips, other compensation \$11,569.00		2 Federal income tax withheld \$1157.00		
c Employer's name, address, and ZIP code RCS 1234 CHEM E DR JACKSON, MI 49203		3 Social security wages \$11,569.00		4 Social security tax withheld \$717.28		
		5 Medicare wages and tips \$11,569.00		6 Medicare tax withheld \$167.75		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name ROGER NEWOWNER 555 VIEW ROAD STEVENS POINT, WI 54481		11 Nonqualified plans		12a DD | 4555.76		
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State WI	Employer's state ID number XXXXXX	16 State wages, tips, etc. \$11,569.00	17 State income tax \$578.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

	a Employee's social security number 549-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 84-XXXXXXX		1 Wages, tips, other compensation \$10,347.57		2 Federal income tax withheld \$1035.00		
c Employer's name, address, and ZIP code Family Dollar 175 Your Way Waukesha, WI 53189		3 Social security wages \$10,347.57		4 Social security tax withheld \$641.55		
		5 Medicare wages and tips \$10,347.57		6 Medicare tax withheld \$150.04		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Susan Newowner 555 View Road Stevens Point, WI 54481		11 Nonqualified plans		12a DD | 3555.55		
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State WI	Employer's state ID number XXXXXX	16 State wages, tips, etc. \$10,347.57	17 State income tax \$516.95	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

20PY= Prior Year Figures ; 20XX=Current Tax Year Being Processed; 20FY= Future Year Payments

STEVENS POINT TREASURER
123 ANY STREET
STEVENS POINT WI 54481-3594

Reminder If you would like to receive a receipt, please enclose an un-sealed, self-addressed and stamped envelope with your payment.

Please inform the treasurer of any address change.

Open: Mon. – Fri. 7:30a.m. – 4:00p.m.
Closed: December 24 & 25, January 1, April 19, May 27, July 4, & September 2

Phone: (715) 555-5555

Website: StevensPoint.com/taxes

ROGER NEWOWNER
SUSAN NEWOWNER
5555 VIEW ROAD
STEVENS POINT, WI 54481

City of Stevens Point
Comptroller-Treasurer

Property Address		STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 20XX CITY OF STEVENS POINT PORTAGE COUNTY						BILL NO. 0000 Correspondence should refer to parcel number SEQ# 0000
Assessed Value Land 29,688	Ass'd Value Improvements 61,400	Total Assessed Value 91,088	Ave. Assmt. Ratio 0.9578	Est. Fair Mkt. Land 34,000	Est. Fair Mkt. Improvements 74,800	Total Est. Fair Mkt. 118,100	<input type="checkbox"/> A star in this box means unpaid prior year taxes	
Taxing Jurisdiction		20XX Allocated Tax Dist.	20xx Allocated Tax Dist.	20PY Net Tax	20XX Net Tax	% Tax Change	Gross Property Tax First Dollar Credit Lottery Credit Net Property Tax	
STATE OF WISCONSIN PORTAGE COUNTY CITY OF STEVENS POINT STEVENS POINT SCHOOL DIST MIDSTATE VTAE DISTRICT		1,287,049 5,283,911 18,235,915 1,936,397	1,273,517 5,347,683 18,456,473 1,912,263	443.59 786.94 521.77 76.61	448.68 794.33 584.48 80.05	1.2% 1.0% 12.1% 4.6%	1,907.56 -27.21 -118.79 1,761.56	
Total		26,743,272	26,989,936	1,828.91	1,907.56	4.3%	TOTAL DUE FOR FULL PAYMENT	
First Dollar Credit Lottery & Gaming Credit Net Property Tax				24.10 75.80 1,729.01	27.21 118.79 1,761.56	12.9% 56.7% 2.4%	PAY BY January 31, 20YY	
School taxes reduced by school levy tax credit		\$ 175.03	IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.					
			ACRES: 5.000 LOT 00 BLK 0 BOYINGTON & ATWELL ADD BNG PRT SE NE S00 T00 R0 00000					
			Net Assessed Value Rate 0.023182148					
			RETAIN THIS PORTION AS YOUR COPY					
			SEE REVERSE SIDE FOR IMPORTANT INFORMATION					
FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases		Total 291,442.01	Total Additional Taxes Applied to Property 19.51	Year Increase Ends 20FY	PA-6893 (R. 8-15)			
Taxing Jurisdiction PORTAGE COUNTY					527.86 DUE BY 01/31/20FY 616.85 DUE BY 04/30/20FY 616.85 DUE BY 07/31/20FY			

PAY FULL AMOUNT OF:
\$1,761.56
OR PAY 1ST INSTALLMENT
OF: \$527.86
By January 31, 20FY

AND PAY 2ND INSTALLMENT
OF: \$616.85
By April 30, 20FY

AND PAY 3RD INSTALLMENT
OF: \$616.85
By July 31, 20FY

Amount Enclosed: \$ _____
Make Check Payable and Mail to:

STEVENS POINT TREASURER
123 ANY STREET
STEVENS POINT WI 54481-3594
715-555-5555
20xx Real Estate Property Bill #
0000
Parcel #
0000.00.0000.00
Alt. Parcel #
000000000000

Amount Enclosed: \$ _____
Make Check Payable and Mail to:

STEVENS POINT TREASURER
123 ANY STREET
STEVENS POINT WI 54481-3594
715-555-5555
20xx Real Estate Property Bill #
0000
Parcel #
0000.00.0000.00
Alt. Parcel #
000000000000

Amount Enclosed: \$ _____
Make Check Payable and Mail to:

STEVENS POINT TREASURER
123 ANY STREET
STEVENS POINT WI 54481-3594
715-555-5555
20XX Real Estate Property Bill #
0000
Parcel #
0000.00.0000.00
Alt. Parcel #
000000000000

Include This Stub With Your Payment

Include This Stub With Your Payment

Include This Stub With Your Payment



EXP-2: Odessa P. Parks Interview Notes

Odessa Parks (SSN: 031-00-XXXX) has two children, Corey Parks (SSN: 322-00-XXXX) and Asia Parks (SSN: 388-00-XXXX), who live with her full time. She is divorced from Larry Parks since 2006. She paid all the household expenses. Larry paid child support and will not be claiming the children. Odessa normally pays her entire tax bill by the end of the year; however, this year she just paid the first installment of \$1,444 of her real estate tax bill during the tax year. She is unsure what to put down on her Wisconsin intake form for the property taxes paid without assessments so you will need to calculate that amount. Odessa indicates that her property acreage is .25 acres. According to the county website, the payment of \$1,444 was applied as follows: Gross property tax (\$1348.70) less 1/2 first dollar credit (\$16.71) less lottery credit (\$77.49) plus assessment (\$189.50).

Knowledge Questions

Question 1: What is the amount of property taxes used for homestead credit?

- a) \$2,586.50
- b) \$1,444.00
- c) \$1,254.50
- d) Odessa is not eligible for homestead credit because she did not pay all of her property taxes.

Question 2: What is the amount of property taxes Odessa may use for the school property tax credit?

- a) \$2,586.50
- b) \$1,444.00
- c) \$1,254.50
- d) Odessa is not eligible for school property tax credit because she did not pay all of her property taxes.

Question 3: What percentage of the federal earned income credit will Odessa receive for Wisconsin earned income credit?

- a) 4 percent
- b) 11 percent
- c) 34 percent
- d) Odessa is not eligible for Wisconsin earned income credit.

Question 4: Odessa is eligible for the Wisconsin retirement income exclusion (code 26) subtraction on line 11 because her adjusted gross income is less than \$15,000.

True

False

Form 13614-C

(October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Odessa	M.I. P	Last name Parks	Daytime telephone number 920-735-1567	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 3001 Harris Street	Apt #	City Green Bay	State WI	ZIP code 54304
4. Your Date of Birth 12/26/1958	5. Your job title Customer Service Rep	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your Spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled	b. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind	c. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

2. List the names below:
 • everyone who lived with you last year (*other than your spouse*)
 • anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Corey Parks	10/30/02	Son	12	Yes	S	Yes	No	No	No	Yes	Yes	
Asia Parks	2/10/00	Daughter	12	Yes	S	Yes	No	No	No	Yes	Yes	

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

1. As of December 31, 2019, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)		
	<input type="checkbox"/> Married	a. If Yes, Did you get married in 2019?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input checked="" type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2019?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Legally Separated	Date of final decree	10/31/2006	
	<input type="checkbox"/> Widowed	Date of separate maintenance decree		
		Year of spouse's death		

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____
Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Part V – Life Events – Last Year, Did You (or Your Spouse)			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund

You Spouse

To purchase U.S. Savings Bonds c. To split your refund between different accounts
 3. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds No Yes Yes
 4. If you have a balance due, would you like to make a payment directly from your bank account?

Yes Yes No If yes, where?
 5. Live in an area that was declared a Federal disaster area?

Yes No If yes, where?
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS?

Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking?

Very well Well Not well Not at all Prefer not to answer
 8. Would you say you can read a newspaper or book in English?

Very well Well Not well Not at all Prefer not to answer
 9. Do you or any member of your household have a disability?

Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces?

Yes No Prefer not to answer
 11. Your race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 12. Your spouse's race?

American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 13. Your ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
 14. Your spouse's ethnicity?

Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- Additional comments
-
-
-
-
-
-

Privacy Act and Paperwork Reduction 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 this 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. 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

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Odessa Parks

As of 12/31/XX where did you live?: County: Brown School District: Green Bay Municipality: Green Bay City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
X	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u>
X	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ <u>Long-Term \$ <u></u></u>
\$				4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ <u>Spouse \$ <u></u></u> (Enter on SSA-1099)
\$				5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X	X		\$	a. Medicare Supplemental Insurance
X	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X		\$	d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A)
X			\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
X			\$	7. Did you pay long term care insurance premiums in 20XX?
X			\$	8. Did you pay tuition to private elementary or high schools in 20XX?
X			\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
X			\$	10. Did you pay rent on your primary residence in 20XX?
				If yes, was heat included in your rent in 20XX?
X			\$	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
X			\$	12. Did you purchase/sell home in 20XX?
X			\$	13. Do you own your home with someone other than your spouse?
X			\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
X	X		\$	a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
X	X		\$	b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property <u>.25</u>
X	X		\$	c. Federal SSI (Don't include children's SSI)?
X	X		\$	d. Wisconsin SSI (Don't include children's SSI)?
X	X		\$	e. Caretaker Supplement?
			\$	Total SSI/Caretaker Supplement
X			\$	f. VA Disability Pensions
X			\$	g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
X			\$ 750.00	h. Court-ordered child support, maintenance, or other support?
X	X		\$	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? <u># of months NOT Received?</u>
X	X		\$	j. Kinship care or other public assistance
X	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
X	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
\$			\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
\$			\$	n. Car/Truck Depreciation: Business Miles <u>x \$ <u>/mile</u></u> Disqualified Capital Loss Carryforward: \$ <u></u>
\$			\$	o. Disqualified Losses from Stock Sales \$ <u></u>
\$			\$	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 031-00-XXXX	OMB No. 1545-0008			
b Employer identification number (EIN) 03-XXXXXXX		1 Wages, tips, other compensation \$13,250.00	2 Federal income tax withheld \$302.00		
c Employer's name, address, and ZIP code DYTEC, INC 2526 WE ARE HERE BLVD COLUMBIA, SC 29201		3 Social security wages \$13,250.00	4 Social security tax withheld \$821.50		
		5 Medicare wages and tips \$13,250.00	6 Medicare tax withheld \$192.13		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name ODESSA PARKS 3001 HARRIS STREET GREEN BAY, WI 54301		Suff.	11 Nonqualified plans	12a C O D E	
			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>
			14 Other		
f Employee's address and ZIP code			12b C O D E		
			12c C O D E		
			12d C O D E		
15 State Employer's state ID number WI 22-XXXXXXX	16 State wages, tips, etc. \$13,250.00	17 State income tax \$275.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
 Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code EG Edwards 1415 Pasadena Drive Green Bay, WI 54304		1 Gross distribution \$ 2500.00	OMB No. 1545-0119 20XX	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 2500.00	Form 1099-R	Copy 1 For State, City, or Local Tax Department
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 03-XXXXXXX	RECIPIENT'S identification number 031-00-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 45.00	
RECIPIENT'S name Odessa Parks		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 3001 Harris Street		7 Distribution code(s) 7 <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code Green Bay, WI 54304		9a Your percentage of total distribution % \$	9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. \$	12 State tax withheld \$ 50.00 \$	13 State/Payer's state no. WI/122222222 \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality \$	
			17 Local distribution \$	

Form **1099-R**www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

BROWN COUNTY TREASURER
PO BOX 000000
GREEN BAY WI 54305



**BROWN COUNTY - STATE OF WISCONSIN
PROPERTY TAX BILL FOR 20XX
REAL ESTATE
ODESSA PARKS**

Parcel Number: 0-000-B-0
Bill Number: 00000

ODESSA PARKS
3001 HARRIS ST
GREEN BAY WI 54304

Important: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

Location of Property/Legal Description

3001 HARRIS STREET
Green Bay, WI 54304

Please inform treasurer of address changes.

ASSESSED VALUE LAND	ASSESSED VALUE IMPROVEMENTS	TOTAL ASSESSED VALUE	AVERAGE ASSMT. RATIO	NET ASSESSED VALUE RATE	NET PROPERTY TAX
20,900	97,100	118,000	.9248	0.01994568 (Does NOT reflect credits)	2586.50
ESTIMATED FAIR MARKET VALUE LAND	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS	TOTAL ESTIMATED FAIR MARKET VALUE	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 193.00	Garbage & Refuse 189.50
22,600	105,000	159,300			
TAXING JURISDICTION	20PY EST. STATE AIDS ALLOCATED TAX DIST.	20XX EST. STATE AIDS ALLOCATED TAX DIST.	20PY NET TAX	20XX NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	23.78	23.74	-0.2%
COUNTY	181,450	188,743	878.13	841.17	-4.2%
SCHOOL	189,560	189,560	364.74	357.49	-2.0%
CITY	9,398,306	10,157,734	1,162.07	1,195.17	2.8%
TOWN	1,718,101	1,594,984	134.19	135.98	1.3%
NWTC	1,006,944	1,008,100	663.24	667.38	0.6%
TOTAL	128,959,415	129,576,811	2,637.90	2,697.40	2.3+
FIRST DOLLAR CREDIT			-33.41	0.0+	
LOTTERY AND GAMING CREDIT			-85.20	9.2-	
NET PROPERTY TAX			2,552.70	2,586.50	1.3+
TOTAL DUE: \$2,776.00					
FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY: JANUARY 31, 20FY					
Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.					

FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases

20PY=Prior Year Base Figures

20XX=Current Tax Year Being Processed

20FY=Future Year Payments

Paid \$1444.00 on 12/28/XX

EXP-3: Jane Veteran Interview Notes

Jane Veteran does not have her Social Security card with her, however, you can use her Form SSA-1099 form instead. Jane has no dependents. Her late husband was a 100 percent disabled veteran and she would like to claim the veterans and surviving spouses property tax credit as she has done since 1998 when her husband passed away. Jane received Social Security, interest from savings bonds and dividends. Jane paid for Medicare Part B insurance as part of her Social Security check. She also purchased Medicare supplemental insurance in the amount of \$300/month. Jane paid her real estate taxes in the current tax year, and provided a receipt and tax bill. Jane's property is on more than one acre, so you will need to complete the worksheet below to calculate the eligible credit.

Worksheet If Property Tax Bill Shows More Than 1 Acre of Land

1. Assessed value of land (from tax bill) 1. _____
2. Number of acres of land 2. _____
3. Divide line 1 by line 2 3. _____
4. Assessed value of principal dwelling 4. _____
5. Add line 3 and line 4 5. _____
6. Total assessed value of all land and improvements (from tax bill) 6. _____
7. Divide line 5 by line 6 7. _____
8. Net property taxes paid 8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit 9. _____

Knowledge Questions

Question 1: Assuming the property is not more than one acre, which credit(s) reimburse an eligible taxpayer for the full amount of property tax paid (exclusive of special assessments, delinquent interest and charges for service):

- a) Homestead credit
- b) School property tax credit
- c) Veterans and surviving spouses property tax credit
- d) All of the above

Question 2: What documents need to be provided to Wisconsin Department of Revenue for taxpayers claiming the veterans and surviving spouses property tax credit (either via scan or mailed):

- a) Copy of property tax bill claiming the credit
- b) Proof of payment
- c) Certification letter from Veterans Administration (VA), unless previously submitted
- d) All of the above

Question 3: For taxpayers who never claimed the veterans and surviving spouses property tax credit before, what clues on the intake forms or during the interview may alert you to a taxpayer's possible eligibility for the credit?

- a) Taxpayer indicates they or their spouse are permanently and totally disabled.
- b) Taxpayer indicates they or their spouse are a veteran.
- c) Taxpayer indicates they or their spouse receive disability benefits from the VA.
- d) All of the above.

Question 4: What should a taxpayer do if they believe they may be eligible for the veterans and surviving spouses property tax credit but have never inquired or claimed it before?

- a) Review the requirements listed in the Form 1 instruction booklet.
- b) Contact the VA office to obtain a certification of eligibility letter before claiming the credit.
- c) Send the return in for the credit without documentation and wait for the Wisconsin Department of Revenue to respond.
- d) Both a and b.

Question 5: The veterans and surviving spouses property tax credit must be claimed within 4 years of the unextended due date of the return.

True

False

Question 6: Like the homestead credit, a taxpayer does not need to pay the property taxes in order to receive the veterans and surviving spouses property tax credit.

True

False

Question 7: There is no income limitation for the veterans and surviving spouses property tax credit.

True

False

Question 8: Taxpayers claiming the veterans and surviving spouses property tax credit may also claim the school property tax credit and Wisconsin homestead credit as well.

True

False

Form 13614-C
(October 2019)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Jane	M.I. 	Last name Veteran		Daytime telephone number 555-555-1212/3	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I. 	Last name 		Daytime telephone number 	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 5555 43rd Street		Apt # 	City Waupaca	State WI	ZIP code 54981
4. Your Date of Birth 7/3/1955	5. Your job title Retired	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title 	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Legally blind		c. Legally blind	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II - Marital Status and Household Information

1. As of December 31, 2019, what was your marital status? <input type="checkbox"/> Married	□ Never Married <input type="checkbox"/> Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
		b. Did you live with your spouse during any part of the last six months of 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
		<input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input checked="" type="checkbox"/> Widowed			
		Date of final decree Date of separate maintenance decree Year of spouse's death 1998			

2. List the names below of:

- everyone who lived with you last year (*other than your spouse*)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of U.S., Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) provide more than \$4,200 of income? (yes/no)	Did the taxpayer(s) support this person? (yes/no)
(a)		(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)		

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer			
Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) provide more than half the cost of maintaining a home for this person? (yes/no)

Check appropriate box for each question in each section

			Part III – Income – Last Year, Did You (or Your Spouse) Receive		
Yes	No	Unsure	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____		

			Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay		
Yes	No	Unsure	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account?	<input type="checkbox"/> IRA (A)	<input type="checkbox"/> Roth IRA (B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	<input type="checkbox"/>	<input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following?	<input type="checkbox"/> Medical & Dental (including insurance premiums)	<input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Not enough to itemize</i>	<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)	<input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)		

			Part V – Life Events – Last Year, Did You (or Your Spouse)		
Yes	No	Unsure	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?	If yes, for which tax year? _____	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]		

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds No Yes
 - c. To split your refund between different accounts Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where?
5. Live in an area that was declared a Federal disaster area? Yes No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer
8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer
9. Do you or any member of your household have a disability? Yes No
10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No
11. Your race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input checked="" type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
12. Your spouse's race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
13. Your ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	---	---	---	--------------------------------	---
14. Your spouse's ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
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Additional comments

Privacy Act and Paperwork Reduction 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. 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 1545-1864. 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

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Jane Veteran

As of 12/31/XX where did you live?: County Waupaca

School District: Waupaca

Municipality: Waupaca

City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ _____ /XX \$ _____ /XX \$ _____ /XX
	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ _____ Long-Term \$ _____
X			\$ 1,738	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ <u>1,738</u> Spouse \$ _____ (Enter on SSA-1099)
				5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X	X		\$ 3,600	a. Medicare Supplemental Insurance
	X			b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
	X			c. Health Insurance, Non-Marketplace (including dental and/or vision)
	X			d. Badgercare Insurance
			\$ 3,600	Total Other Medical Insurance Premiums (Enter on Schedule A)
	X		\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
	X		\$	7. Did you pay long term care insurance premiums in 20XX?
	X		\$	8. Did you pay tuition to private elementary or high schools in 20XX?
	X		\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
	X		\$	10. Did you pay rent on your primary residence in 20XX?
				If yes, was heat included in your rent in 20XX? <i>Note:</i> <i>Claiming Veterans and Spouses</i>
X			\$ 2,191	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.) 12. Did you purchase/sell home in 20XX?
	X		\$	13. Do you own your home with someone other than your spouse?
	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____ c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
				Total SSI/Caretaker Supplement
				f. VA Disability Pensions
				g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
				h. Court-ordered child support, maintenance, or other support?
				i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? _____ # of months NOT Received? _____
				j. Kinship care or other public assistance
				k. Worker's Compensation, income continuation, and loss of time insurance
				l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
				m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
				n. Car/Truck Depreciation: Business Miles _____ x \$ _____ /mile
				o. Disqualified Losses from Stock Sales \$ _____ Disqualified Capital Loss Carryforward \$ _____
				p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: <input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability <input type="checkbox"/> Document from Social Security Administration stating date disability began, OR <input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. United States of America 987 This Street Chicago, IL 60290		Payer's RTN (optional)	OMB No. 1545-0112
		\$ 1 Interest income	20XX Form 1099-INT
PAYER'S TIN 45-7778888		2 Early withdrawal penalty \$	
		\$ 3 Interest on U.S. Savings Bonds and Treas. obligations 680.00	
RECIPIENT'S name Jane Veteran Street address (including apt. no.) 5555 43rd Street		4 Federal income tax withheld \$	5 Investment expenses \$
		\$ 6 Foreign tax paid \$	7 Foreign country or U.S. possession \$
City or town, state or province, country, and ZIP or foreign postal code Waupaca, WI 54981		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
		\$ 10 Market discount \$	11 Bond premium \$
FATCA filing requirement <input type="checkbox"/>		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$
		\$ 14 Tax-exempt and tax credit bond CUSIP no.	15 State -----	16 State identification no. -----
Account number (see instructions)			17 State tax withheld \$ -----

Form 1099-INT

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

Interest Income**Copy 1****For State Tax Department**

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Centurylink 1551 Concord Circle Eau Claire, WI 54703		1a Total ordinary dividends \$ 1090.00	OMB No. 1545-0110 20XX Form 1099-DIV
		\$ 1b Qualified dividends \$ 1090.00	
PAYER'S TIN 39-6666666		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$
		\$ 2c Section 1202 gain \$	2d Collectibles (28%) gain \$
RECIPIENT'S name Jane Veteran Street address (including apt. no.) 5555 43rd Street		3 Nondividend distributions \$	4 Federal income tax withheld \$
		\$ 5 Section 199A dividends \$	6 Investment expenses \$
City or town, state or province, country, and ZIP or foreign postal code Waupaca, WI 54981		7 Foreign tax paid \$	8 Foreign country or U.S. possession \$
		\$ 9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$
FATCA filing requirement <input type="checkbox"/>		11 Exempt-interest dividends \$	12 Specified private activity bond interest dividends \$
		\$ 13 State -----	14 State identification no. -----	15 State tax withheld $ -----
Account number (see instructions)			

Dividends and Distributions**Copy 1****For State Tax Department**

Form 1099-DIV

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

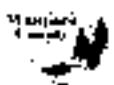
20XX: PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Jane Veteran	Box 2. Beneficiary's Social Security Number 355-00-XXXX
Box 3. Benefits Paid in 20XX \$16,960.00	Box 4. Benefits Repaid to SSA in 20XX
Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$16,960.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$15,222.00 Medicare Part B premiums deducted from your benefits: \$1,258.000 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$480.00 Total Additions: \$16,960.00 Benefits for 20XX: \$16,960.00	
DESCRIPTION OF AMOUNT IN BOX 4	
Box 6. Voluntary Federal Income Tax Withheld \$0.00	
Box 7. Address Jane Veteran 5555 43rd Street Waupaca, WI 54981	
Box 8. Claim Number (<i>Use this number if you need to contact SSA.</i>)	

Form SSA-1099-SM (6-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

WAUPACA COUNTY TREASURER
123 ANY ST
WAUPACA, WI 54981



STATE OF WISCONSIN
20XX
Real Estate Tax Bill
TOWN OF DAYTON
Waupaca County

Account #: 0000000
Date Number: 00 00 00 0

Please Inform Treasurer of address changes

20PY=Prior Year Base Figures
20XX=Current Year Base Figures
20FY=Future Year Payments

JANE VETERAN
5555 43RD Street
Waupaca, WI 54981

1 . 1

Full Payment or
Or First Instalment of
Due on or Before
Make Check Payable to
WAUPACA COUNTY TREASURER

Please staple in the
Amount Enclosed

\$

00**00*00**0 0000000000000000

PAYMENTS CAN BE MADE AT ANY WAUPACA CO BANK FIRST NATIONAL & FIRST STATE BANK LOCATIONS. PAY IN PERSON OR BY MAIL TO 811 ANY ST, WAUPACA, WI 54981.
PAY ONLINE ONLY AT WWW.CO.WAUPACA.WI.US (FEES APPLY)
ENCLOSE A SELF ADDRESSED STAMPED ENVELOPE FOR RECEIPT.
ALL DOGS MUST BE LICENSED
MAIL TO TOWN OF DAYTON, ANY RD, WAUPACA, WI 54981 INCLUDE S.A.S.E AND PROOF OF RABIES VACCINATION

TOWN OF DAYTON

Real Estate Prior Year Payment
STATE OF WISCONSIN - WAUPACA COUNTY
REAL ESTATE TAX BILL FOR 20XX

Date Number 00 00 00 0

Assessed Value	20PY	20XX	Assessed Value	20PY	20XX
75,000	215,000	300,000	918284		19,964129

Assessed Value	20PY	20XX	Assessed Value	20PY	20XX
85,000	225,000	310,000			\$356.18

Assessed Value	20PY	20XX	Assessed Value	20PY	20XX
STATE OF WISCONSIN					
WAUPACA COUNTY					
TOWN OF DAYTON					
WAUPACA SCHOOL DST	327,173	334,349	860.60	903.63	5.0%
FOX VALLEY VTAE	208,913	208,913	190.24	190.24	.0%
	2,859,788	2,979,911	1079.89	1141.44	5.7%
	438,071	442,365	140.85	142.68	1.3%

Total Assessed Value	3,833,945	3,965,538	2271.58	2377.99	4.7%
Property Address	5555 43RD ST		52.76	54.61	3.5%
Notes: If this address is your permanent residence, you can file a homestead affidavit. This could reduce your tax bill by 43%.			Lottery Credit	132.62	43.6%
			Net Property Tax	2126.48	3.0%
				2190.76	

WAUPACA COUNTY TREASURER 123 ANY ST WAUPACA, WI 54981	\$ 2,190.76	NET PROPERTY TAX \$ 2,190.76
	\$ 1,029.07	
WAUPACA COUNTY TREASURER 123 ANY ST ST WAUPACA, WI 54981	\$ 1,161.69	

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31 20FY

\$ 2,190.76

Warning: If not paid by due dates, late fees
will be added to total due. A minimum late fee
of \$10.00 will be applied per month.
Failure to pay will incur late fees.

Account #: 0000000
Date: 00 00 00 0

JANE VETERAN

Log Description
Total Due: \$ 2,190.76
SEC00 TOON R00E PRT SVNNW | V000P000 V000P000
000P000 EX V000P000 V000P000 EX V000P000 V000
P000 V000P00-00 1.2A
0000000
0000000

Treasurer
 Waupaca County
 123 Any Street
 Waupaca, WI 54981

Tax Bill Payments Receipt

Tax Year: 20XX

Town Of Dayton
 Treasurer

Parcel Number: 00 00 00 0
 Tax Bill Number: 00000
 Property Address: 5555 43rd St

Current owner: Jane Veterean
 5555 43rd St
 Waupaca Wi 54981

Receipt Date	Date Received	Batch #	Receipt #	Paid at	Payment	Interest Paid	Total with Interest
12/15/XX	12/16/XX	XXX	000000	Waupaca County	\$2,190.76	\$0.00	\$2,190.76

Payor: Jane Veteran

Payments made in year 20XX: \$2,190.76 \$0.00 \$2,190.76

Totals Paid for Tax Year 20XX: \$2,190.76 \$0.00 \$2,190.76

Tax bill 00000 - Paid in full

Jane Veteran 5555 43rd St Waupaca, WI 54981	1234
DATE _____	
PAY TO THE ORDER OF _____	\$ _____
DOLLARS _____	
BMO Harris; Waupaca, WI 54981	
MEMO _____	_____
0710256611	5978
1234	

EXP-4: Steven P. and Mary B. Bragg Interview Notes

Steven Bragg (SSN: 331-00-XXXX) and Mary Bragg (SSN: 330-00-XXXX) are full-time residents of Wisconsin. Steven is retired and currently a substitute teacher in the local school system. Mary was unemployed in 20XX. They received a broker's statement in 20XX showing stock transactions. Steven started collecting Social Security in 20XX. They were unable to pay any real estate taxes in 20XX; however, they would like to receive the homestead credit, if eligible. Steven indicates the property is .25 acres. They both had health insurance for all of 20XX.

Knowledge Questions

Question 1: Mary's unemployment received was automatically reduced by the software on Wisconsin Form 1, per the unemployment worksheet in the Form 1 instructions.

True

False

Question 2: Any unemployment subtracted on Form 1, line 8, is automatically added back to household income on line 9a of the homestead Schedule H by the software.

True

False

Question 3: Steven and Mary do not have a disqualified loss because they have a net gain on their stock transactions.

True

False

Question 4: What is the amount of disqualified loss, if any, needing to be entered manually as an addback to homestead household income?

Question 5: Because Mary is younger than age 62, does not have any earned income and is not disabled, the Braggs cannot receive homestead credit.

True

False

Form 13614-C
(October 2019)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review SheetOMB Number
1555-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.**To report unethical behavior to the IRS, email us at wi.voltax@irs.gov****Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)**

1. Your first name STEVEN	M.I. P	Last name BRAAGG	Daytime telephone number 920-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MARY	M.I. B	Last name BRAAGG	Daytime telephone number 920-555-1212	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 123 MORRIS STREET		Apt # SUBSTITUTE TEACHER	City GREEN BAY	State WI
4. Your Date of Birth 3/3/1952	5. Your job title SUBSTITUTE TEACHER	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student c. Legally blind	ZIP code 54313
7. Your spouse's Date of Birth 12/9/1960	8. Your spouse's job title UNEMPLOYED	9. Last year, was your spouse: b. Totally and permanently disabled	a. Full-time student c. Legally blind	
10. Can anyone claim you or your spouse as a dependent?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

1. As of December 31, 2019, what was your marital status? Never Married Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

- a. If Yes, Did you get married in 2019?
 Yes No
- b. Did you live with your spouse during any part of the last six months of 2019? Yes No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:
• everyone who lived with you last year (other than your spouse)
• anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Relationship to you (for example: son, daughter, parent, none, etc.)	Date of Birth (mm/dd/yy)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive				
Yes	No	Unsure		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year? <u> 1 </u>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____	
			Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments?	If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account?	<input type="checkbox"/> IRA (A) <input type="checkbox"/> 401 (K) (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	<input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <i>Not enough to itemize</i>	<input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?	<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	<input type="checkbox"/> Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?	<input type="checkbox"/> Student loan interest? (Form 1098-E)
			Part V – Life Events – Last Year, Did You (or Your Spouse)	
Yes	No	Unsure		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1098-SA, W-2 with code W in box 12)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (*optional*) (this email address will not be used for contacts from the Internal Revenue Service) _____
 2. Presidential Election Campaign Fund (*If you check a box, your tax or refund will not change*)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
 3. If you are due a refund, would you like:
 a. Direct deposit Yes No To purchase U.S. Savings Bonds No To split your refund between different accounts
 4. If you have a balance due, would you like to make a payment directly from your bank account?
 Yes No Yes No
 5. Live in an area that was declared a Federal disaster area? Yes No If yes, where?
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
 Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
 8. Would you say you can read a newspaper or book in English?
 Very well Well Not well Not at all Prefer not to answer
 9. Do you or any member of your household have a disability?
 Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces?
 Yes No Prefer not to answer
 11. Your race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 12. Your spouse's race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 13. Your ethnicity?
 Hispanic or Latino Not Hispanic or Latino Prefer not to answer
 14. Your spouse's ethnicity?
 Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- Additional comments

Privacy Act and Paperwork Reduction 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. 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.

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Steven & Mary Bragg As of 12/31/XX where did you live?: County Brown School District: Green Bay Municipality: Green Bay Town:

Did You (and your spouse):			
Yes	No	Unsure	Amount
X			1. Live in Wisconsin for all of 20XX?
X	X		\$ See Detail 2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
X	X		\$ See Detail 3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
X	X		\$ 280.90 4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer: \$ 280.90 Spouse\$ (Enter on SSA-1099)
			5. Did you pay any other medical premiums AFTER TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
			a. Medicare Supplemental Insurance
			b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
			c. Health Insurance, Non-Marketplace (including dental and/or vision)
			d. Badgercare Insurance
			Total Other Medical Insurance Premiums (Enter on Schedule A)
			6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
			7. Did you pay long term care insurance premiums in 20XX?
			8. Did you pay tuition to private elementary or high schools in 20XX?
			9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
			10. Did you pay rent on your primary residence in 20XX? If yes, was heat included in your rent in 20XX?
			11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.) 12. Did you purchase/sell home in 20XX?
			13. Do you own your home with someone other than your spouse?
			14. Did you buy anything outside Wisconsin for which no sales tax was charged?
			15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property .25 c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
			Total SS/Caretaker Supplement
			f. VA Disability Pensions
			g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
			h. Court-ordered child support, maintenance, or other support?
			i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? # of months NOT Received?
			j. Kinship care or other public assistance
			k. Worker's Compensation, income continuation, and loss of time insurance
			l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
			m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
			n. Car/Truck Depreciation - Business Miles x \$ /mile
			o. Disqualified Capital Loss Carryforward: \$ _____ Disqualified Capital Loss Carryforward: \$ _____
			p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: <input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability <input type="checkbox"/> Document from Social Security Administration stating date disability began, OR <input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

THIS PAGE TO BE COMPLETED BY VOLUNTEER**Medical Care Insurance Worksheet if taxpayer is (1) an employee or (2) a person who has no employer and was not self-employed**

Complete AFTER Premium Tax Credit is reconciled on Federal Form 1040 or 1040-SR

Enter amount from Line 5 of this worksheet on Line 5b on the reverse side of this page.

1. Amount you paid in 20XX for Medical Premiums – Net of any Advanced Premium Tax Credit from Form 1095:	\$ _____
1095-A Column A Monthly Premiums Total:	_____
Less: 1095-A Column C Advanced Premium	<u>Net Medical Premiums Paid During the Year</u> 1. _____
2. Amount of Premium Tax Credit allowed on your 20XX federal return (2019 Line 9 on federal Schedule 3 (Form 1040 or 1040-SR)) 2. _____	
3. Subtract line 2 from line 1 3. _____	
4. Amount of Advance Premium Tax Credit you were required to repay (2019 Line 2 on federal Schedule 2 (Form 1040 or 1040-SR)) 4. _____	
5. Add line 3 and line 4 and enter on WI Information Sheet (Line 4.c.) 5. _____	

Retirement Income Exclusion Worksheet: Federal AGI must be < \$15,000 (\$30,000 if MFJ)

Enter Amount from Line 6 of this worksheet on Line 6 on the reverse side of this page.

Retirement Income Exclusion Worksheet	
(Keep for your records)	
	(A) Yourself
	(B) Your Spouse
1. Taxable IRA distributions from line 4b of your federal Form 1040 or 1040-SR.	1. _____
2. Taxable pension and annuity income from a qualified retirement plan included on line 4d of federal Form 1040 or 1040-SR	2. _____
3. Add lines 1 and 2	3. _____
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07)	4. _____
5. Subtract line 4 from line 3	5. _____
6. Complete line 6 as follows. This is your subtraction for retirement income.	
• If you were 65 years of age or older on December 31, 2019, fill in on line 6, Col (A), the smaller of line 5, Col (A) or \$5,000. Enter 0 (zero) if you were not age 65 or older	
• If married filing a joint return and your spouse was 65 years of age or older on December 31, 2019, fill in on line 6, Col (B), the smaller of line 5, Col (B) or \$5,000. Enter 0 (zero) if your spouse was not age 65 or older 6. _____	

	a Employee's social security number 331-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 55-5111111	1 Wages, tips, other compensation \$15,611.34			2 Federal income tax withheld \$660.63		
c Employer's name, address, and ZIP code Ashwaubenon School District 1055 Griffiths Ln Green Bay, WI 54304	3 Social security wages \$15,611.34			4 Social security tax withheld \$967.90		
	5 Medicare wages and tips \$15,611.34			\$ 226.36		
	7 Social security tips			8 Allocated tips 6 Medicare tax withheld		
d Control number	9			10 Dependent care benefits		
e Employee's first name and initial Last name Steven P Bragg 123 Morris St. Green Bay, WI 54313	Suff.	11 Nonqualified plans			12a	
		<input type="checkbox"/> Statutory employee	<input type="checkbox"/> Retirement plan	<input type="checkbox"/> Third-party sick pay	12b	
f Employee's address and ZIP code		14 Other			12c	
15 State Employer's state ID number WI 55-5XXXXXX	16 State wages, tips, etc. \$15,611.34	17 State income tax \$396.50	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Copy 1—For State, City, or Local Tax Department						

W-2 Wage and Tax Statement
Form 20XX

Department of the Treasury—Internal Revenue Service

Steven and Mary provided you with a Form 1099-B - Proceeds from Broker and Barter Exchange Transactions.

Lucky Dog LLC

2715 Alpine Lane
Boston, MA 02110

20XX TAX REPORTING STATEMENT

Steven and Mary Bragg
123 Morris St, Green Bay, WI 54313
Account No. 111-227
Recipient ID No. 331-00-XXXX
Payer's Fed ID Number: 45-7XXXXXX

Form 1099-MISC 20XX Miscellaneous Income

Copy B for Recipient (OMB NO. 1545-0115)

Box	Amount
2 Royalties	0.00
4 Federal Income Tax Withheld	0.00
8 Substitute Payments in Lieu of Dividends or Interest	0.00
16 State Tax Withheld	0.00
17 State Identification No.	
18 State Income	0.00
FATCA filing requirement	

Summary of 20XX Original Issue Discount

Box	Amount
1 Original Issue Discount.....	0.00 **
2 Other Periodic Interest	0.00 **
4 Federal Income Tax Withheld	0.00 **
5 Market Discount	0.00 **
6 Acquisition Premium	0.00 **
8 Original Issue Discount on U.S. Treasury Obligations	0.00 **

** Amounts of original issue discount are individually reported to the IRS.

Refer to the *20XX Original Issue Discount* section of this statement.

Box 5 and Box 6 contain amounts for covered securities only.

Summary of 20XX Proceeds From Broker and Barter Exchange Transactions

Box	Amount
1d Proceeds	362.61
1e Cost or Other Basis	302.03
4 Federal Income Tax Withheld	0.00
6 Adjustments - Wash Sales	0.00
Adjustments - Market Discount	0.00 **
16 State Tax Withheld	0.00
<u>Regulated Futures Contracts:</u>	
4 Federal Income Tax Withheld	0.00
8 Profit or (Loss) Realized in 2015 on Closed Contracts	0.00
9 Unrealized Profit of (Loss) on Open Contracts - 12/31/20PY	0.00
10 Unrealized Profit of (Loss) on Open Contracts - 12/31/20PY	0.00
11 Aggregate Profit of (Loss) on Contracts	0.00

* Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement.

** Box 1e and Box 6 contain amounts for covered securities only.

Lucky Dog LLC

2715 Alpine Lane
Boston, MA 02110

20XX TAX REPORTING STATEMENT

Steven and Mary Bragg
123 Morris St, Green Bay, WI 54313
Account No. 111-227
Recipient ID No. 331-00-XXXX
Payer's Fed ID Number: 45-XXXXXXX

FORM 1099-B 20XX Proceeds from Broker and Barter Exchange

Transactions Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box A checked and/or Schedule D, Part I

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, 2 Short-term, 3 Basis reported to IRS, 6 Net Proceeds, and Stock or Other Symbol , CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State	15 State ID Number	16 State Tax Withheld
--------	----------	-------------------------	---------------------------------	--------------------	-------------------------------	------------------------	-----------------------	------------------	--------------------------------------	-----------------	---------------------------	------------------------------

Magic Investor Class Fund

Sale	6.523	09/23/20PY	08/26/20XX	69.36	142.58	(73.22)
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TOTALS	69.36	142.58	(73.22)
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FORM 1099-B 20XX Proceeds from Broker and Barter Exchange

Transactions Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box D checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, 2 Long-term, 3 Basis reported to IRS, 6 Net Proceeds, and Stock or Other Symbol , CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State	15 State ID Number	16 State Tax Withheld
--------	----------	-------------------------	---------------------------------	--------------------	-------------------------------	------------------------	-----------------------	------------------	--------------------------------------	-----------------	---------------------------	------------------------------

Magic Investor Class Fund

Sale	18.854	03/26/20PY	08/26/20XX	293.25	159.45	133.80
------	--------	------------	------------	--------	--------	--------

TOTALS	293.25	159.45	133.80
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PAYER: State of Wisconsin Department of Workforce Development P.O. Box 7945 Madison, WI 53707-7945 608-266-2999		1. Unemployment compensation \$ 5350.00	OMB No. 1545-0120 20XX	Certain Government Payments Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S TIN 39-1864821	RECIPIENT'S TIN 330-00-XXXX	2.	Form 1099-G	
RECIPIENT'S name Mary Bragg 123 Morrison Street Green Bay, WI 53704		3.	4. Federal income tax withheld	
		5.	6.	
		7.	8.	
		9.		
10a. State WI	10b. State identification number 036-0000398887-02	11. State income tax withheld	12. Amount repaid on overpayment \$250.00	

Form 1099-G

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service



FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX: PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name STEVEN P BRAGG	Box 2. Beneficiary's Social Security Number 331-XX-XXXX
Box 3. Benefits Paid in 20XX \$2,108.00	Box 4. Benefits Repaid to SSA in 20XX Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$2,108.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$1827.10 Medicare (Part B) premiums deducted from your benefits: \$209.90 Medicare (Part D) premiums deducted from your benefits: \$71.00 Total Additions: \$2,108.00 Total Benefits: \$2,108.00	
DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address STEVEN P BRAGG 123 MORRIS STREET GREEN BAY, WI 54313 Box 8. Claim Number (<i>Use this number if you need to contact SSA.</i>) 331-XX-XXXXA	

Form SSA-1099-SM (6-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

BROWN COUNTY TREASURER
PO BOX 00
GREEN BAY WI 54305-0000



STEVEN BRAGG
MARY BRAGG
123 MORRIS ST
GREEN BAY WI 54313

**BROWN COUNTY - STATE OF WISCONSIN
PROPERTY TAX BILL FOR 20XX
REAL ESTATE**

STEVEN AND MARY BRAGG

Parcel Number: 0-000-B-0
Bill Number: 000000

Important: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

Location of Property/Legal Description

123 MORRIS STREET
Green Bay, WI 54313

Please inform treasurer of address changes.

ASSESSED VALUE LAND	ASSESSED VALUE IMPROVEMENTS	TOTAL ASSESSED VALUE	AVERAGE ASSMT. RATIO	NET ASSESSED VALUE RATE	NET PROPERTY TAX
20,900	97,100	118,000	.9248	0.01994568 (Does NOT reflect credits)	2586.50
ESTIMATED FAIR MARKET VALUE LAND	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS	TOTAL ESTIMATED FAIR MARKET VALUE	<input type="checkbox"/>	A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 193.00
22,600	105,000	159,300			
20PY TAXING JURISDICTION	20XX EST. STATE AIDS ALLOCATED TAX DIST.	20PY EST. STATE AIDS ALLOCATED TAX DIST.	20PY NET TAX	20XX NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	23.78	23.74	-0.2%
COUNTY	181,450	188,743	878.13	841.17	-4.2%
SCHOOL	189,560	189,560	364.74	357.49	-2.0%
CITY	9,398,306	10,157,734	1,162.07	1,195.17	2.8%
TOWN	1,718,101	1,594,984	134.19	135.98	1.3%
NWTC	1,006,944	1,008,100	663.24	667.38	0.6%
TOTAL	128,959,415	129,576,811	2,637.90	2,697.40	2.3+
FIRST DOLLAR CREDIT			-33.41	0.0+	
LOTTERY AND GAMING CREDIT			-85.20	9.2-	
NET PROPERTY TAX			2,552.70	2,586.50	1.3+

TOTAL DUE: \$2,776.00
FOR FULL PAYMENT, PAY TO LOCAL
TREASURER BY:
JANUARY 31, 20FY

Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases

20PY=Prior Year Base Figures

20XX=Current Tax Year Being Processed

20FY=Future Year Payments

EXP-5: Susan J. James Interview Notes

Susan James (SSN: 393-00-XXXX) is a full-year resident of Wisconsin. Susan has a Form W-2 for her work as a clerk in 20XX. Susan has not taken any distributions from her retirement accounts. Susan had health insurance all year with her employer. Susan and her brother, Mitch Jones, jointly own their home (50/50) and they lived together all year. Susan paid her half (\$1,327.91) of the property taxes in 20XX. Susan would like to claim homestead credit. Susan does not want to do direct deposit/direct debit of any refund/amount owed.

Knowledge Questions

Question 1: Since Susan's brother lived in the home with Susan, she should only claim her half of the property taxes on line 13 of Schedule H.

True

False

Question 2: If Susan's brother did not live in the home with her, and Susan paid (or will pay) all of the property taxes, she could take her percentage of the property taxes on line 13 of the Schedule H as property taxes and her brother's percentage of the property taxes as rent on line 14c.

True

False

Question 3: What additional question(s) pertaining to multiple owners need to be completed:

- a) If owner type is Self/spouse AND OTHERS, enter ownership percentage.
- b) If owner type is Self/spouse AND OTHERS, enter net property taxes paid.
- c) If owner type is Self/spouse AND OTHERS, did all owners occupy your home?
- d) If owner type is Self/spouse AND OTHERS, did the taxpayer pay all of the property taxes?
- e) All of the above.

Question 4: For Susan's return, the amount of property taxes entered for the question "If the owner type is Self/spouse AND OTHERS, enter net property taxes paid" should be which of the following?

- a) \$1,235.40
- b) \$2,470.81
- c) \$1,327.91
- d) None of the above.

Question 5: Property tax information for the assessed values of land and improvements, acreage, gross property taxes, and sum of first dollar and lottery credits should be entered as they appear on the property tax bill.

True

False

Question 6: Regardless of the amount of property taxes Susan pays, she can only claim her ownership percentage (50 percent) for the school property tax credit.

True

False

Question 7: If this is the first year Susan has claimed homestead credit, you will need to submit verification of her ownership percentage with a homestead note.

True

False

Form 13614-C
(October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license).
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov**Please complete pages 1-4 of this form.**

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name SUSAN	M.I. J	Last name JAMES	Daytime telephone number 920-731-3344	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 100 ANY STREET	Apt #	City MENASHA	State WI	ZIP code 54952
4. Your Date of Birth 12/1/1960	5. Your job title CLERK	6. Last year, were you: b. Totally and permanently disabled c. Legally blind	a. Full-time student b. Full-time student c. Legally blind	Are you a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled c. Legally blind	a. Full-time student b. Full-time student c. Legally blind	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II – Marital Status and Household Information

1. As of December 31, 2019, what Never Married Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) was your marital status?

a. If Yes, Did you get married in 2019?

b. Did you live with your spouse during any part of the last six months of 2019?

 Divorced

Date of final decree _____

 Legally Separated

Date of separate maintenance decree _____

 Widowed

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Student last year (yes/no)	Full-time and Permanently Disabled (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) pay more than \$4,200 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no/N/A)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)				

If additional space is needed check here and list on page 3**To be completed by a Certified Volunteer Preparer**

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) <small>No distributions from any retirement account in prior years</small>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (A) Any of the following? <input checked="" type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098) <small>Not enough to itemize</small>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare? <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) Supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (*optional*) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

3. If you are due a refund, would you like:
 a. Direct deposit Yes No To purchase U.S. Savings Bonds To split your refund between different accounts
 b. To make a payment directly from your bank account? Yes No Yes No

4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where? _____

5. Live in an area that was declared a Federal disaster area? Yes No

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

(Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.)

7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer

8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer

9. Do you or any member of your household have a disability? Yes No Prefer not to answer

10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

11. Your race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer

12. Your spouse's race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer

13. Your ethnicity?
 Hispanic or Latino Not Hispanic or Latino Prefer not to answer

14. Your spouse's ethnicity?
 Hispanic or Latino Not Hispanic or Latino Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction 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. 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:1:1:SP, 1111 Constitution Ave., NW, Washington, DC 20224.

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Susan James As of 12/31/XX where did you live?: County Winnebago School District: Menasha Municipality: Fox Crossing city Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
X	X		\$ See Detail	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u> \$ <u>/XX</u>
X	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ <u>Long-Term \$ <u></u></u>
X			\$	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ <u>Spouse \$ <u>(Enter on SSA-1099)</u></u>
X			\$	5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X			\$	a. Medicare Supplemental Insurance
X	X		\$	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X		\$	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X		\$	d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A)
X	X		\$	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
X	X		\$	7. Did you pay long term care insurance premiums in 20XX?
X	X		\$	8. Did you pay tuition to private elementary or high schools in 20XX?
X	X		\$	9. Did you pay college tuition and fees to a Wisconsin or *Minnesota school in 20XX? (* Minnesota includes only a public vocational school or institution of higher learning)
X	X		\$	10. Did you pay rent on your primary residence in 20XX? If yes, was heat included in your rent in 20XX?
X	X		\$1,235.40	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.) 12. Did you purchase/sell home in 20XX?
X	X		\$	13. Do you own your home with someone other than your spouse?
X	X		\$	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
X	X		\$	15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property <u>.25</u> c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
				Total SSI/Caretaker Supplement
X	X		\$	f. VA Disability Pensions
X	X		\$	g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation?
X	X		\$	h. Court-ordered child support, maintenance, or other support?
X	X		\$	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? <u># of months NOT Received?</u>
X	X		\$	j. Kinship care or other public assistance
X	X		\$	k. Worker's Compensation, income continuation, and loss of time insurance
X	X		\$	l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
X	X		\$	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
X	X		\$	n. Car/Truck Depreciation: Business Miles <u>x \$ <u>/mile</u></u>
\$ See Detail	\$		\$	o. Disqualified Losses from Stock Sales \$ <u>Disqualified Capital Loss Carryforward \$ <u></u></u>
X				p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: <input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability <input type="checkbox"/> Document from Social Security Administration stating date disability began, OR <input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 393-00-XXXX	OMB No. 1545-0008			
b Employer identification number (EIN) 39-XXXXXXX		1 Wages, tips, other compensation \$18,377.00		2 Federal income tax withheld \$225.00	
c Employer's name, address, and ZIP code The Manitowoc Company 2400 South 44th Street Manitowoc, WI 54220		3 Social security wages \$18,683.00		4 Social security tax withheld \$1158.35	
		5 Medicare wages and tips \$18,683.00		6 Medicare tax withheld \$271.04	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Susan James Last name 100 Any Street Menasha, WI 54952		Suff.		11 Nonqualified plans	
				12a D \$306	
				12b DD \$4500	
				12c	
		12d			
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		14 Other	
15 State WI Employer's state ID number 036-12XXXXXX		16 State wages, tips, etc. \$18,377.00		17 State income tax 50.00	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2 Wage and Tax Statement**
Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

VILLAGE OF FOX CROSSING
000 MUNICIPAL DR NEENAH
WI 54956



20PY - Prior Year Base
20XX - Tax Year Being Processed
20FY - Future Year Payments
000000/000 0000
SUSAN JAMES
MITCH JONES
100 ANY STREET
MENASHA WI 54952

**WINNEBAGO COUNTY - STATE OF WISCONSIN
PROPERTY TAX BILL FOR 20XX
REAL ESTATE**

JAMES, SUSAN
MITCH JONES

Parcel Number: 000 0000
Bill Number: 000000

Important: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

Location of Property/Legal Description

100 ANY STREET
Sec. 00, T00N, R00E
2ND ADD TO BUTTE DES MORTS PLACE LOT 0 BLK 0
0.25ACRES

Please inform treasurer of address changes.

ASSESSED VALUE LAND	ASSESSED VALUE IMPROVEMENTS	TOTAL ASSESSED VALUE	AVERAGE ASMT. RATIO	NET ASSESSED VALUE RATE	NET PROPERTY TAX
20,300	100,700	121,000	0.970349675	0.02268110 (Does NOT reflect credits)	2470.81
ESTIMATED FAIR MARKET VALUE LAND	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS	TOTAL ESTIMATED FAIR MARKET VALUE	<input type="checkbox"/>	A star in this box means unpaid prior year taxes.	Garbage & Refuse 185.00
20,900	103,800	124,700		School taxes also reduced by school levy tax credit 198.33	
TAXING JURISDICTION	20PY EST. STATE AIDS ALLOCATED TAX DIST.	20XX EST. STATE AIDS ALLOCATED TAX DIST.	20PY NET TAX	20XX NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
WINNEBAGO COUNTY	637,697	614,426	695.68	683.80	-1.7%
VILLAGE OF FOX CROSSING	1,064,440	1,082,661	658.80	661.22	0.4%
MENASHA SCHOOL	10,316,005	10,787,502	1,187.68	1,267.74	6.7%
FOX VALLEY TECH	1,752,975	1,748,924	132.60	131.65	-0.7%
TOTAL	13,771,117	14,233,513	2,674.76	2,744.41	2.6%
FIRST DOLLAR CREDIT			-77.41	-79.80	3.1%
LOTTERY AND GAMING CREDIT			-135.47	-193.80	43.1%
NET PROPERTY TAX			2,461.88	2,470.81	0.4%

TOTAL DUE: \$2,655.81

FOR FULL PAYMENT, PAY TO LOCAL
TREASURER BY:
JANUARY 31, 20FY

Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

Taxing Jurisdiction	FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases		
	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

PAY 1ST INSTALLMENT OF: BY JANUARY 31, 20FY AMOUNT ENCLOSED _____	PAY 2ND INSTALLMENT OF: BY JULY 31, 20FY AMOUNT ENCLOSED _____	PAY FULL AMOUNT OF: BY JANUARY 31, 20FY AMOUNT ENCLOSED _____
MAKE CHECK PAYABLE AND MAIL TO: VILLAGE OF FOX CROSSING 0000 MUNICIPAL DR NEENAH WI 54956 PIN# 000 0000 JAMES, SUSAN BILL NUMBER: 000000	MAKE CHECK PAYABLE AND MAIL TO: WINNEBAGO COUNTY TREASURER WINNEBAGO COUNTY TREASURER PO BOX 0000 OSHKOSH, WI 54903-0000 PIN# 000 0000 JAMES, SUSAN BILL NUMBER: 000000	MAKE CHECK PAYABLE AND MAIL TO: VILLAGE OF FOX CROSSING 0000 MUNICIPAL DR NEENAH WI 54956 PIN# 000 0000 JAMES, SUSAN BILL NUMBER: 000000
INCLUDE THIS STUB WITH YOUR PAYMENT		

Section 4: Rent and Property Tax Exercises

EXRP-1: Tanya Trailer Interview Notes

Tanya Trailer is a single woman who owns her mobile home and also pays lot rent in the Shady Acres Mobile Home Park. Tanya pays personal property tax on her mobile home. She is disabled and has only Social Security income. Her health insurance is through BadgerCare and is no cost to her. She has no federal filing obligation. She would like her check mailed to her.

Hint: Mobile homes in Wisconsin are considered personal property. These bills are mailed at the same time as real estate bills. Installments are not allowed on personal property tax bills. When searching a county website for this tax bill, be sure to select the personal property rather than real estate property to generate a tax bill. When entering the tax paid in the federal itemized deduction section (remember, this is probably last year's taxes), enter in the real estate section and not the personal property section. The personal property section in TaxSlayer is for use in other areas of the United States and does not pertain to Wisconsin's taxing method of mobile homes.

Hint: TaxSlayer requires a value for land and acreage when keying in tax bills. However, personal property taxes are for the improvements only. Enter "1" for the land value as well as the acreage in order for the homestead to calculate.

Hint: Tanya will have no state tax owing and therefore it is not necessary to enter information for the school property tax credit. However, some site coordinators prefer to have this keyed in as routine.

Hint: Make sure to select the filing state only box for e-filing return.

Knowledge Questions

Question 1: Taxes paid, either personal and/or real, for property, either a mobile home and/or land, that a taxpayer owned and used as a primary residence can be claimed for the school property tax credit as property taxes on line 22b.

True

False

Question 2: Rent paid for a lot the taxpayer uses as his primary residence can be claimed for the school property tax credit as long as it is not exempt property.

True

False

Question 3: What documentation must be sent to the Wisconsin Department of Revenue for Tanya's return?

- a) Tanya's personal property tax bill for her mobile home with a notation at the top stating "mobile home."
- b) Tanya's rent certificate.
- c) Tanya's Form SSA-1099.
- d) Both a and b.

Form 13614-C (October 2019)	Intake/Interview & Quality Review Sheet		OMB Number 1545-1964																																																																								
<p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or TIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. <p>Volunteers are trained to provide high quality service and uphold the highest ethical standards.</p> <p>To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>																																																																											
<p>Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)</p> <table border="1" style="width: 100%;"> <tr> <td>1. Your first name TANYA</td> <td>M.I. TRAILER</td> <td>Last name</td> <td>Daytime telephone number 920-555-6565</td> <td>Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>2. Your spouse's first name</td> <td>M.I. Last name</td> <td></td> <td>Daytime telephone number</td> <td>Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>3. Mailing address 12 SHADY LANE LOT 301</td> <td></td> <td>Apt # WILD ROSE</td> <td>State WI</td> <td>ZIP code 54984</td> </tr> <tr> <td>4. Your Date of Birth 9/4/46</td> <td>5. Your job title DISABLED</td> <td>6. Last year, were you: b. Totally and permanently disabled b. Totally and permanently disabled</td> <td>a. Full-time student <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> <tr> <td>7. Your spouse's Date of Birth</td> <td>8. Your spouse's job title</td> <td>9. Last year, was your spouse: b. Totally and permanently disabled</td> <td>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> <tr> <td>10. Can anyone claim you or your spouse as a dependent?</td> <td></td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure</td> <td></td> <td></td> </tr> <tr> <td>11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?</td> <td></td> <td></td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td></td> </tr> </table>				1. Your first name TANYA	M.I. TRAILER	Last name	Daytime telephone number 920-555-6565	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	2. Your spouse's first name	M.I. Last name		Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3. Mailing address 12 SHADY LANE LOT 301		Apt # WILD ROSE	State WI	ZIP code 54984	4. Your Date of Birth 9/4/46	5. Your job title DISABLED	6. Last year, were you: b. Totally and permanently disabled b. Totally and permanently disabled	a. Full-time student <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		10. Can anyone claim you or your spouse as a dependent?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																						
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<p>Part II – Marital Status and Household Information</p> <table border="1" style="width: 100%;"> <tr> <td>1. As of December 31, 2019, what was your marital status?</td> <td><input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married</td> <td colspan="3">(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)</td> </tr> <tr> <td></td> <td></td> <td>a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td colspan="2"></td> </tr> <tr> <td></td> <td></td> <td>b. Did you live with your spouse during any part of the last six months of 2019? Date of final decree _____</td> <td colspan="2"><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed</td> <td>Date of separate maintenance decree Year of spouse's death</td> <td></td> </tr> </table>				1. As of December 31, 2019, what was your marital status?	<input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)					a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No					b. Did you live with your spouse during any part of the last six months of 2019? Date of final decree _____	<input type="checkbox"/> Yes <input type="checkbox"/> No				<input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	Date of separate maintenance decree Year of spouse's death																																																					
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<p>2. List the names below of:</p> <ul style="list-style-type: none"> • everyone who lived with you last year (<i>other than your spouse</i>) • anyone you supported but did not live with you last year <table border="1" style="width: 100%;"> <thead> <tr> <th>Name (first, last) Do not enter your name or spouse's name below</th> <th>Date of Birth (mm/dd/yy)</th> <th>Relationship to you (for example: son, daughter, parent, none, etc.)</th> <th>Number of months lived in your home last year</th> <th>US Citizen (yes/no)</th> <th>Resident of US, Canada, or Mexico (S/M)</th> <th>Single or Married as of 12/31/19 (yes/no)</th> <th>Full-time Student last year (yes/no)</th> <th>Totally and Permanently Disabled (yes/no)</th> <th>Did this person provide more than 50% of his/her own support? (yes/no)</th> <th>Did this person have less than \$4,200 of income? (yes/no)</th> <th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th> </tr> </thead> <tbody> <tr> <td>(a)</td> <td>(b)</td> <td>(c)</td> <td>(d)</td> <td>(e)</td> <td>(f)</td> <td>(g)</td> <td>(h)</td> <td>(i)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> </tr> <tr> <td></td> </tr> <tr> <td></td> </tr> <tr> <td></td> </tr> </tbody> </table>				Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico (S/M)	Single or Married as of 12/31/19 (yes/no)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																																																			
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<p>If additional space is needed check here <input type="checkbox"/> and list on page 3</p>																																																																											
<p>To be completed by a Certified Volunteer Preparer</p>																																																																											

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive				
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (Gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____	

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay				
Yes	No	Unsure		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments?	If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account?	<input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	<input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following?	<input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?	<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	<input type="checkbox"/> Student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)	
Part V – Life Events – Last Year, Did You (or Your Spouse)				
Yes	No	Unsure	1. (fSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?	If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund
 You Spouse
 3. If you are due a refund, would you like:
 a. Direct deposit Yes No
 b. To purchase U.S. Savings Bonds Yes No
 c. To split your refund between different accounts Yes No
 4. If you have a balance due, would you like to make a payment directly from your bank account?
 Yes No If yes, where?
 Yes No
 5. Live in an area that was declared a Federal disaster area?
 Yes No
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
 Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking?
 Very well Well Not well Not at all Prefer not to answer
 8. Would you say you can read a newspaper or book in English?
 Very well Well Not well Not at all Prefer not to answer
 9. Do you or any member of your household have a disability?
 Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces?
 Yes No Prefer not to answer
 11. Your race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 12. Your spouse's race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 13. Your ethnicity?
 Hispanic or Latino Not Hispanic or Latino Prefer not to answer
 14. Your spouse's ethnicity?
 Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- Additional comments
-
-
-
-
-
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Privacy Act and Paperwork Reduction 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 this information in these programs. 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:SP, 1111 Constitution Ave., NW, Washington, DC 20224.

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2019)

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Tanya Trailer As of 12/31/XX where did you live?: County Waushara School District: Wild Rose Municipality: Springwater City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X				1. Live in Wisconsin for all of 20XX?
X	X			2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ <u>/XX</u> <input type="checkbox"/>
X				3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ <u>/XX</u> <input type="checkbox"/>
X				4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ <u>Long-Term \$</u> <input type="checkbox"/>
\$				5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax) Spouse \$ <u>(Enter on SSA-1099)</u> <input type="checkbox"/>
\$				a. Medicare Supplemental Insurance
\$	X			b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
\$	X			c. Health Insurance, Non-Marketplace (including dental and/or vision)
\$	X			d. Badgercare Insurance
				Total Other Medical Insurance Premiums (Enter on Schedule A) <u></u>
				6. Were you (or your spouse) age 65 as of December 31, 20XX? If Yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side <input type="checkbox"/>
				7. Did you pay long term care insurance premiums in 20XX? <input type="checkbox"/>
				8. Did you pay tuition to private elementary or high schools in 20XX? <input type="checkbox"/>
				9. Did you pay college tuition and fees to a Wisconsin or * Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning) <input type="checkbox"/>
			\$ <u>3,600</u>	10. Did you pay rent on your primary residence in 20XX? <input type="checkbox"/>
				If yes, was heat included in your rent in 20XX? <input type="checkbox"/>
			\$ <u>215</u>	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.) <input type="checkbox"/>
				12. Did you purchase/sell home in 20XX? <input type="checkbox"/>
				13. Do you own your home with someone other than your spouse? <input type="checkbox"/>
	X			14. Did you buy anything outside Wisconsin for which no sales tax was charged? <input type="checkbox"/>
	X			15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
	X			a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? <input type="checkbox"/>
	X			b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property <u></u> <input type="checkbox"/>
	X			c. Federal SSI (Don't include children's SSI)? <input type="checkbox"/>
	X			d. Wisconsin SSI (Don't include children's SSI)? <input type="checkbox"/>
	X			e. Caretaker Supplement? <input type="checkbox"/>
				Total SSI/Caretaker Supplement <u></u>
				f. VA Disability Pensions <input type="checkbox"/>
				g. Scholarships, fellowships, grants, VEAP, GI Bill or non-taxable military compensation? <input type="checkbox"/>
				h. Court-ordered child support, maintenance, or other support? <input type="checkbox"/>
				i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? <u># of months NOT Received?</u> <input type="checkbox"/>
				j. Kinship care or other public assistance <input type="checkbox"/>
				k. Worker's Compensation, income continuation, and loss of time insurance <input type="checkbox"/>
				l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL <input type="checkbox"/>
				m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent. <input type="checkbox"/>
				n. Car/Truck Depreciation: Business Miles <u>x \$ /mile</u> <input type="checkbox"/>
				o. Disqualified Losses from Stock Sales \$ <u>Disqualified Capital Loss Carryforward \$</u> <input type="checkbox"/>
				p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability <input type="checkbox"/>
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR <input type="checkbox"/>
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary <input type="checkbox"/>

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name TANYA TRAILER	Box 2. Beneficiary's Social Security Number 418-00-1212	
Box 3. Benefits Paid in 20XX \$8,504.00	Box 4. Benefits Repaid to SSA in 20XX \$8,504.00	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$8,504.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$8,504.00 Benefits for 20XX: \$8,504.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
Box 6. Voluntary Federal Income Tax Withheld NONE		
Box 7. Address 12 SHADY LANE LOT 301 WILD ROSE, WI 54984-9076		
Box 8. Claim Number (Use this number if you need to contact SSA.) 418-00-1212A		

Form SSA-1099-SM (6-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

Rent Certificate

Wisconsin Department of Revenue

20XX

- NOTE:**
- Attach to Schedule H or H-EZ
 - Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 - Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name TANYA	Legal first name TRAILER	M.I. 	Social security number 418-00-1212
Address of rental property (property must be in Wisconsin) 12 SHADY LANE	City WILD ROSE	State WI	Zip 54984

Time you actually lived at this address in 20XX **From** 0 1 0 1 **20XX** **To** 1 2 3 1 **20XX**

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see *instructions*), and check here.

■ Landlord or Authorized Representative

Name of property owner JAMES BERNARD	Telephone number (999) 555-1212
Address 12 SHADY LANE	City WILD ROSE
	State WI
	Zip 54984

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured:
 - a Home? **3a** Yes No
 - b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 20XX **3c**00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** **3600.00**
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** **300.00**
- c If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.

Jan. ..... .00	Feb. ..... .00	Mar. ..... .00	Apr. ..... .00
May ..... .00	June ..... .00	July ..... .00	Aug. ..... .00
Sept. ..... .00	Oct. ..... .00	Nov. ..... .00	Dec. ..... .00
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** **1**
- 6 This renter's share of total 20XX rent **6** **3600.00**
- 7 Value of food and services provided by landlord (this renter's share) **7**00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** **3600.00**
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative James Bernard	Date 02/02/20FY	Print name (must match signature) JAMES BERNARD
--	---------------------------	---

I-0171 (R. 5-19)

TWN OF SPRINGWATER TREAS
PO BOX 000
WILD ROSE WI 54984

20PY=Prior Year Figures
20XX=Current Tax Year Being Processed
20FY=Future Year Payments

Please inform the treasurer of any address change.

TANYA TRAILER
12 SHADY LANE, LOT 301
WILD ROSE WI 54984

REMIT PAYMENT AND STUB TO THE
TREASURER AS LISTED. NO REMINDER
NOTICES WILL BE SENT IN 20^{PY}.

STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 20XX TOWN OF SPRINGWATER WAUSHARA COUNTY							BILL NO. 2 Correspondence should refer to parcel number PARCEL#: 22-222-22
Assessed Value Land Personal	Ass'd Value Improvements Property	Total Assessed Value 21,900	Ave. Assmt. Ratio 0.9802	Est. Fair Mkt. Land Personal	Est. Fair Mkt. Improvements Property	Total Est. Fair Mkt. 22,300	<input type="checkbox"/> A star in this box means unpaid prior year taxes
Taxing Jurisdiction STATE OF WISCONSIN WAUSHARA COUNTY TOWN OF SPRINGWATER WILD ROSE SCH. DIST FOX VALLEY VTAE DIST	20PY Allocated Tax Dist. 118,249 141,542 434,958 315,500	20XX Allocated Tax Dist. 118,511 143,164 489,876 324,082	20PY Net Tax 144.65 30.61 135.93 22.84	20XX Net Tax 0.00 152.81 135.93 23.59	% Tax Change 5.6% 0.3% 4.6% 3.3%	Gross Property Tax First Dollar Credit Lottery Credit Net Property T 343.02 -128.34 214.68	
Total	1,010,249	1,075,633	328.02	343.02	4.6%	TOTAL DUE FOR FULL PAYMENT PAY BY January 31, 20FY ► \$ 214.68	
School taxes reduced by school levy tax credit	\$ 32.69	IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.	Net Assessed Value Rate (Does NOT reflect credits) 0.015663273	RETAIN THIS PORTION AS YOUR COPY	SEE REVERSE SIDE FOR IMPORTANT INFORMATION	Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse. Installments may be paid as follows:	
Lot 301							

PA-689/3 (R. 8-15)

PAY 1ST INSTALLMENT
OF: \$ 214.68
By January 31, 20FY

AND PAY 2ND INSTALLMENT OF:
By July 31, 20FY

OR PAY FULL AMOUNT
OF: \$214.68
By January 31, 20FY

Amount Enclosed: \$ _____
Make Check Payable and Mail to:
TWN OF SPRINGWATER TREAS
PO BOX 000
WILD ROSE WI 54984

20xx Real Estate Property Bill #
2
Parcel #
22-222-22
Alt. Parcel #

Include This Stub With Your Payment

Amount Enclosed: \$ _____
Make Check Payable and Mail to:
WAUSHARA CO. TREASURER
P.O. BOX 000
WAUTOMA WI 54984

20xx Real Estate Property Bill #
2
Parcel #
22-222-22
Alt. Parcel #

Include This Stub With Your Payment

Amount Enclosed: \$ _____
Make Check Payable and Mail to:
TWN OF SPRINGWATER TREAS
PO BOX 000
WILD ROSE WI 54984

20xx Real Estate Property Bill #
2
Parcel #
22-222-22
Alt. Parcel #

Include This Stub With Your Payment

EXRP-2: Sheldon Stewart Interview Notes

Sheldon Stewart (SSN: 211-00-XXXX) and Penny Stewart (SSN: 021-00-XXXX) are married and filing a joint return. They have one child, Lenny Stewart (SSN: 388-00-XXXX), who lived with them all year. Sheldon works full time as a window washer. Penny attends college and watches Lenny. It is her first year of college and she does not have a felony drug conviction. Penny received a \$500 scholarship that was restricted to tuition and books required for classes. She purchased \$400 of books through Amazon that were required for her classes. They purchased healthcare insurance through the Marketplace for Sheldon and Penny. Lenny has insurance through BadgerCare. They moved on April 1 of the tax year from their apartment to a home they purchased, however, they paid rent until July 31 of the tax year. Unfortunately, the landlord completed the rent certificate for the rent through July 31, even though they had moved to their new home on April 1. Sheldon and Penny are unsure what to put down on the Wisconsin intake form for tuition, rent and property taxes.

Hints

Remember to do the premium tax credit worksheet on the Wisconsin information sheet after the premium tax credit is reconciled on federal Form 1040 or 1040-SR.

Line 11 tuition and fee expenses subtraction: The scholarship can be used for either tuition or books. Apply the scholarship to books first. If books exceed the scholarship, the remaining book purchases are not allowed for this subtraction. Any remaining scholarship after subtracting the books is then applied to tuition.

School property tax credit: Use only the time occupied as a principal residence for rent. For property taxes, subtract the amount paid by the seller at closing from the amount paid by Sheldon and Penny to the county in 20XX, less recycling fees.

Homestead credit: Taxpayers can claim only the prorated portion of rent paid or property taxes, whether or not paid, for the time occupied in each dwelling. Do not claim more than 12 months of property taxes and/or rent. If a taxpayer owns the homestead, claim only the portion of property taxes for the time it was owned and occupied. Non-taxable scholarships used for tuition/books must be added back to household income.

Knowledge Questions

Question 1: How does U.S. savings bond interest affect federal and Wisconsin tax returns?

- a) Taxable to Wisconsin and not taxable to federal.
- b) Taxable to federal and not taxable to Wisconsin.
- c) Taxable to both federal and Wisconsin.
- d) Not taxable to either federal or Wisconsin.

Question 2: The Wisconsin entries for U.S. savings bonds and tax-exempt interest adjustments are made on the federal interest/dividend input screens.

True

False

Question 3: How does tax-exempt interest affect federal and Wisconsin returns?

- a) Tax-exempt interest is always exempt from federal taxation, but it may be taxable to Wisconsin if the interest source is not listed in Form 1 instructions as exempt.
- b) It is always exempt from both federal and Wisconsin.
- c) It is exempt from federal and a portion or all may be exempt from Wisconsin, per broker's statement.
- d) Both a and c.
- e) None of the above.

Question 4: Sheldon's capital gain doesn't affect his eligibility for federal and Wisconsin earned income credit (EIC).

- True
- False

Question 5: How does the federal EIC affect the Wisconsin return?

- a) There is no effect on the Wisconsin return for federal EIC.
- b) The Wisconsin EIC is calculated based on a percentage of federal EIC, depending on the number of EIC qualifying children.
- c) A person receiving federal EIC for self with no qualifying children can receive Wisconsin EIC.

Question 6: Sheldon and Penny can claim the full amount of rent they paid for January 1 through July 31 for school property tax credit and homestead credit.

- True
- False

Question 7: For homestead credit, taxpayers can claim only the pro-rated portion of rent paid or property taxes, whether or not paid, for the time occupied in each dwelling. If they own the home, then they can claim only for the time they both owned and occupied the residence.

- True
- False

Question 8: Amounts paid by the seller at closing for real estate taxes have no effect on the amount of taxes paid for calculating the school property tax credit.

- True
- False

Question 9: Scholarships restricted and used for tuition and books do not have an effect on the subtraction taken on line 11 for tuition and fee expenses (03).

- True
- False

Question 10: The amount of the medical care insurance subtraction (01) on line 11 will be equal to the amount of annual premiums indicated in column A of the Form 1095-A that the taxpayer received from the Marketplace.

- True
- False

Form 13614-C
(October 2019)

 Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet
OMB Number
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or TIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.**To report unethical behavior to the IRS, email us at wi.voltax@irs.gov****Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)**

1. Your first name Sheldon	M.I. J	Last name Stewart	Daytime telephone number 608-266-1111	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Penny	M.I. R	Last name Stewart	Daytime telephone number 608-266-2222	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 555 Momo Street		Apt # City Janeville	State WI	ZIP code 53548
4. Your Date of Birth 6/8/1977	5. Your job title Window Washer	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 6/30/1977	8. Your spouse's job title Homemaker	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2019?
		b. Did you live with your spouse during any part of the last six months of 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

- Divorced
 Legally Separated
 Widowed
- Date of final decree _____
Date of separate maintenance decree _____
Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (*other than your spouse*)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no/N/A)
Lenny Stewart	11/30/12	Son	12	Yes	S	Yes	(g)	(h)	(i)	No	Yes	Yes

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2019)

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive				
Yes	No	Unsure		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____	
Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay				
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments?	If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account?	<input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <i>Not enough to itemize</i>	<input type="checkbox"/> Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> Mortgage Interest (Form 1098) <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)	
Part V – Life Events – Last Year, Did You (or Your Spouse)				
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?	If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax?	If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:
a. Direct deposit Yes No To purchase U.S. Savings Bonds c. To split your refund between different accounts
 Yes No Yes No

4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where?

5. Live in an area that was declared a Federal disaster area? Yes No

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
□ Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Prefer not to answer
8. Would you say you can read a newspaper or book in English? Very well Well Not well Prefer not to answer

9. Do you or any member of your household have a disability?
 Yes No Prefer not to answer

10. Are you or your spouse a Veteran from the U.S. Armed Forces?
 Yes No Prefer not to answer

11. Your race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer

12. Your spouse's race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer

13. Your ethnicity?
 Hispanic or Latino Not Hispanic or Latino Native Hawaiian or other Pacific Islander White Prefer not to answer

14. Your spouse's ethnicity?
 Hispanic or Latino Not Hispanic or Latino Native Hawaiian or other Pacific Islander White Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction 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. 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:MPT:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Form **13614-C** (Rev. 10-2019)

www.irs.gov

Catalog Number 52121E

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Sheldon & Penny Stewart As of 12/31/XX where did you live?: County Rock School District: Janesville Municipality: Janesville ☐ City ☐ Village ☐ Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X			\$ [REDACTED]	1. Live in Wisconsin for all of 20XX?
X	X	\$	\$ [REDACTED]	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department Of Revenue? \$ /XX \$ /XX \$ /XX \$ /XX
X	X	\$ See Detail	\$ [REDACTED]	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
X	X	\$ See Detail	\$ [REDACTED]	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer \$ Spouse \$ (Enter on SSA-1099)
X	X	\$	\$ [REDACTED]	5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax)
X	X	\$	\$ [REDACTED]	a. Medicare Supplemental Insurance
X	X	\$	\$ [REDACTED]	b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount.
X	X	\$	\$ [REDACTED]	c. Health Insurance, Non-Marketplace (including dental and/or vision)
X	X	\$	\$ [REDACTED]	d. Badgercare Insurance
				Total Other Medical Insurance Premiums! Enter on Schedule A)
				6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
				7. Did you pay long term care insurance premiums in 20XX?
				8. Did you pay tuition to private elementary or high schools in 20XX?
				9. Did you pay college tuition and fees to a Wisconsin or * Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
				10. Did you pay rent on your primary residence in 20XX?
				If yes, was heat included in your rent in 20XX?
				11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
				12. Did you purchase/sell home in 20XX?
				13. Do you own your home with someone other than your spouse?
				14. Did you buy anything outside Wisconsin for which no sales tax was charged?
				15. Are you claiming the Homestead Credit for 20XX? If yes, do you have:
				a. A completed rent certificate, signed by your landlord and with no errors or corrections visible?
				b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property .16
				c. Federal SSI (Don't include children's SSI)?
				d. Wisconsin SSI (Don't include children's SSI)?
				e. Caretaker Supplement?
				Total SSI/Caretaker Supplement
				f. VA Disability Pensions
				X \$ 500 g. Scholarships, fellowships, grants, V.E.A.P., GI Bill or non-taxable military compensation?
				X \$ h. Court-ordered child support, maintenance, or other support?
				X \$ i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? # of months NOT Received?
				X \$ j. Kinship care or other public assistance
				X \$ k. Worker's Compensation, income continuation, and loss of time insurance
				X \$ l. Gain on Sale of Home excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
				X \$ m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
				X \$ n. Car/Truck Depreciation: Business Miles x \$ /mile Disqualified Capital Loss Carryforward: \$
				\$ See Detail o. Disqualified Losses from Stock Sales \$
				X \$ p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following:
				<input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability
				<input type="checkbox"/> Document from Social Security Administration stating date disability began, OR
				<input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

	a Employee's social security number 211-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 25-6XXXXXX		1 Wages, tips, other compensation \$29,500.00		2 Federal income tax withheld \$1,228.00		
c Employer's name, address, and ZIP code Tom's Window Service 624 Kasper Drive Janesville, WI 53545		3 Social security wages \$29,500.00		4 Social security tax withheld \$1829.00		
		5 Medicare wages and tips \$29,500.00		6 Medicare tax withheld \$ 427.75		
		7 Social security tips		8 Allocated tips		
d Control number 9		10 Dependent care benefits				
e Employee's first name and initial Last name Sheldon R. Stewart 555 Momo Street Janesville, WI 53545		Suff.	11 Nonqualified plans		12a C o d e	
			13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C o d e
			14 Other		12c C o d e	
					12d C o d e	
f Employee's address and ZIP code						
15 State WI	Employer's state ID number 036-5XXXXXXX	16 State wages, tips, etc. \$29,500.00	17 State income tax \$1026.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
 Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	Interest Income
Derby Federal Credit Union 431 Investment Row Janesville, WI 53545		1 Interest income \$	20XX Form 1099-INT	
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 211-00-XXXX	2 Early withdrawal penalty \$		Copy 1
		3 Interest on U.S. Savings Bonds and Treas. obligations \$ 400.00		For State Tax Department
RECIPIENT'S name Sheldon R Stewart Street address (including apt. no.) 555 Momo Street		4 Federal income tax withheld \$	5 Investment expenses \$	
City or town, state or province, country, and ZIP or foreign postal code Janesville, WI 53545		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$ 300.00	9 Specified private activity bond interest \$	
		10 Market discount \$	11 Bond premium \$	
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State ----- -----	16 State identification no. ----- -----
				17 State tax withheld \$

Form **1099-INT**www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

Tax Exempt Interest is on an out-of-state bond which is not exempt from WI tax.

Remember: You will need to make the entries on the Federal screen to take care of both Federal and WI.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 3295.00	OMB No. 1545-0110 20XX Form 1099-DIV	Dividends and Distributions
PAYER'S TIN 21-3XXXXXX	RECIPIENT'S TIN 211-00-XXXX	2c Section 1202 gain \$ 2d Collectibles (28%) gain \$		Copy 1 For State Tax Department
RECIPIENT'S name Sheldon Stewart		3 Nondividend distributions \$ 5 Section 199A dividends \$ 7 Foreign tax paid \$ 9 Cash liquidation distributions \$	4 Federal income tax withheld \$ 6 Investment expenses \$ 8 Foreign country or U.S. possession \$	
Street address (including apt. no.) 555 Momo Street		11 Exempt-interest dividends \$	12 Specified private activity bond interest dividends \$	
City or town, state or province, country, and ZIP or foreign postal code Janesville, WI 53545		13 State 14 State identification no.	15 State tax withheld \$	

Form 1099-DIV

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 3500 2	OMB No. 1545-1574 20XX Form 1098-T	Tuition Statement
FILER'S employer identification no. 39-XXXXXXX	STUDENT'S TIN 021-00-XXXX	3 If this box is checked, your educational institution changed its reporting method for 2018 <input type="checkbox"/>		Copy B For Student
STUDENT'S name Penny Stewart		4 Adjustments made for a prior year \$ 5 Scholarships or grants \$ 500		
Street address (including apt. no.) 555 Momo Street		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January—March 2019 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Janesville, WI 53546		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$
Service Provider/Acct. No. (see instr.)				

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

The \$500 scholarship can be used for tuition and books required for Penny's classes. In addition to the tuition, Penny has receipts for \$400 of books that she purchased online for her classes.

Rent Certificate**20XX**

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim

**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name STEWART	Legal first name SHELDON	M.I. R	Social security number 211-00-XXXX
Address of rental property (property must be in Wisconsin) 123 ELM STREET	City JANESVILLE	State WI	Zip 53548

Time you actually lived at this address in 20XX **From** $\frac{0}{M} \frac{1}{M}$ $\frac{0}{D} \frac{1}{D}$ **20XX** **To** $\frac{0}{M} \frac{3}{M}$ $\frac{3}{D} \frac{1}{D}$ **20XX**

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

■ Landlord or Authorized Representative

Name of property owner AJ CARL	Telephone number (920) 688-7113		
Address 555 SENORIA RD	City JANESVILLE	State WI	Zip 53545

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? **1** Yes No
- 2a Is the above rental property subject to property taxes? **2a** Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here **2b**
- 3 Is this certificate for rent of a mobile/manufactured:
 a Home? **3a** Yes No
 b Home site/Lot? **3b** Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter in 20XX **3c**00
- 4a Total rent collected for this rental unit for 20XX – do NOT include amounts received directly from a governmental agency, security deposits, or late fees **4a** **5075.00**
- b If monthly rent paid didn't change during 20XX, enter monthly rent paid **4b** **725.00**
- c If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.
 Jan.00 Feb.00 Mar.00 Apr.00
 May00 June00 July00 Aug.00
 Sept.00 Oct.00 Nov.00 Dec.00
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 **5** **1**
- 6 This renter's share of total 20XX rent **6** **5075.00**
- 7 Value of food and services provided by landlord (this renter's share) **7**00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 **8a** **5075.00**
- b Was heat included in the rent? **8b** Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative AJ Carl	Date 01/16/20FY	Print name (must match signature) AJ CARL
--	---------------------------	---

I-017i (R. 5-19)

20PY=Prior Year Base Figures

20XX=Current Tax Year being processed

20FY=Future Year Payments

ROCK COUNTY TREASURER
51 SOUTH MAIN STREET
JANESVILLE WI 53545-3951

**STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 20XX**

CITY OF JANEVILLE
ROCK COUNTY

Tax ID #: **241 0111111111**
Parcel #: 0123456789

Total Due For Full Payment	\$2,352.81
Pay to Local Treasurer By Jan 31, 20FY	

Check For Billing Address Change.

SHELDON AND PENNY STEWART
555 MOMO STREET
JANESVILLE WI 53548

OR PAY INSTALLMENTS OF:

1ST INSTALLMENT Pay to Local Treasurer \$1,104.08 BY January 31, 20FY	2ND INSTALLMENT Pay to County Treasurer \$1,248.73 BY July 31, 20FY
--	--

Amount Enclosed \$ _____

**STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 20XX**
CITY OF JANEVILLE
ROCK COUNTY

SHELDON AND PENNY STEWART
555 MOMO STREET
JANESVILLE WI 53548

BILL NUMBER: 6566

IMPORTANT: Correspondence should refer to tax number.

See reverse side for important information.

Be sure this description covers your property. This description is

for property tax bill only and may not be a full legal description.

ACRES: 0.160

RAILROAD ADD LOT X BLK X & PART LOT X BLK X
DAF: BGN MOST NWLY COR SD LOT X; TH
NXXXXXX'XX"E ALG NWLY LINE SD LOT X, XX' TO IRON
PIN; TH SXXXXXX'XX"EXXXXXX' TO IRON PIN ON SELY
LINE SD LOT X; TH SXXXXXX'XX"W XX' TO ...

Tax ID #: **XXX 0111111111**
Parcel #: 0123456789

Property Address: 555 MOMO STREET

Assessed Value Land 14,100	Ass'd. Value Improvements 81,500	Total Assessed Value 95,600	Ave. Asmnt. Ratio 0.8281	Net Assessed Value Rate (Does NOT reflect credits)	0.026747119
Est. Fair Mkt. Land 17,000	Est. Fair Mkt. Improvements 98,400	Total Est. Fair Mkt. 115,400	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	\$ 168.96

Taxing Jurisdiction	20PY Est. State Aids Allocated Tax Dist.	20XX Est. State Aids Allocated Tax Dist.	20PY Net Tax	20XX Net Tax	% Tax Change
STATE	3,394,103	3,381,826	391.59	400.10	1.2%
COUNTY	7,236,448	7,841,352	683.01	711.94	3.3%
CITY	4,962,888	5,076,765	30.32	31.91	1.2%
VOCATIONAL	70,783,729	70,454,903	372.70	413.07	5.2%
SCHOOL-JANEVILLE					
Total	86,377,168	86,754,846	1,477.62	1,557.02	3.2%
Tax ID#: XXX 0111111111	First Dollar Credit		59.10	59.56	0.8%
	Lottery & Gaming Credit		103.42	144.65	39.9%
	Net Property Tax		1,315.10	1,352.81	1.6%

Make Check Payable to: ROCK COUNTY TREASURER 51 SOUTH MAIN STREET JANESVILLE WI 53545-3951	Full Payment Due On or Before January 31, 20FY \$1,437.81	Net Property Tax 1,352.81
	Or First Installment Due On or Before January 31, 20FY \$ 704.53	Special Assessments: 85.00
And Second Installment Payment Payable To ROCK COUNTY TREASURER 51 SOUTH MAIN STREET JANESVILLE WI 53545-3951	And Second Installment Due On or Before July 31, 20FY \$ 733.28	

TOTAL DUE FOR FULL PAYMENT

Pay By January 31, 20FY
► \$ 1,437.81
Warning: If not paid by due dates, installment option is lost
and total tax is delinquent subject to interest and, if applicable,
penalty. Failure to pay on time. See reverse.

PA-686/2 (R 8-15)

Paid in Full 12/28/20XX



A. Settlement Statement (HUD-1)

B. Type of Loan

1. <input type="checkbox"/> FHA	2. <input type="checkbox"/> RHS	3. <input type="checkbox"/> Conv. Unins.	6. File Number:	7. Loan Number:	8. Mortgage Insurance Case Number:
4. <input type="checkbox"/> VA	5. <input checked="" type="checkbox"/> Conv. Ins.		NNELL8LEM	12345678	2345-4321-00

C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Borrower: SHELDON AND PENNY MONEY 123 ELM STREET JANESVILLE, WI 53548	E. Name & Address of Seller: JOHN SELLARS AND SUSAN SELLARS 555 MOMO STREET JANESVILLE, WI 53548	F. Name & Address of Lender: FIRST SOUTH BANK, A FEDERAL SAVINGS BANK 3020 HARTLEY ROAD, SUITE 1 JANESVILLE, WI 53548
G. Property Location: 555 MOMO STREET JANESVILLE, WI 53548	H. Settlement Agent: SMITH and JONES, P.A	I. Settlement Date: April 1, 20XX_

Place of Settlement:
7889 THOMASVILLE RD, JANESVILLE, WI

J. Summary of Borrower's Transaction

100. Gross Amount Due from Borrower		
101. Contract sales price		\$120,000.00
102. Personal property		
103. Settlement charges to borrower (line 1400)		\$7,288.76
104.		
105.		
Adjustment for items paid by seller in advance		
106. City/town taxes	to	
107. County taxes	to	
108. Assessments	to	
109.		
110.		
111.		
112.		
120. Gross Amount Due from Borrower		\$127,288.76
200. Amount Paid by or in Behalf of Borrower		
201. Deposit or earnest money		\$4,000.00
202. Principal amount of new loan(s)		\$123,000.00
203. Existing loan(s) taken subject to		
204.		
205.		
206.		
207.		
208.		
209.		
Adjustments for items unpaid by seller		
210. City/town taxes	to	
211. County taxes	1/1/XX to 3/31/XX	\$300.00
212. Assessments	to	
213.		
214.		
215.		
216.		
217.		
218.		
219.		
220. Total Paid by/for Borrower		\$127,300.00
300. Cash at Settlement from/to Borrower		
301. Gross amount due from borrower (line 120)		\$127,288.76
302. Less amounts paid by/for borrower (line 220)	(	\$127,300.00)
303. Cash	<input type="checkbox"/> From <input checked="" type="checkbox"/> To Borrower	\$ 11.24

K. Summary of Seller's Transaction

400. Gross Amount Due to Seller		
401. Contract sales price		\$120,000.00
402. Personal property		
403.		
404.		
405.		
Adjustment for items paid by seller in advance		
406. City/town taxes	to	
407. County taxes	to	
408. Assessments	to	
409.		
410.		
411.		
412.		
420. Gross Amount Due to Seller		\$120,000.00
500. Reductions In Amount Due to Seller		
501. Excess deposit (see instructions)		
502. Settlement charges to seller (line 1400)		\$9,315.50
503. Existing loan(s) taken subject to		
504. Payoff of first mortgage loan		\$45,452.65
505. Payoff of second mortgage loan		
506.		
507.		
508.		
509.		
Adjustments for items unpaid by seller		
510. City/town taxes	to	
511. County taxes	1/1/XX to 3/31/XX	\$300.00
512. Assessments	to	
513.		
514.		
515.		
516.		
517.		
518.		
519.		
520. Total Reduction Amount Due Seller		\$55,068.15
600. Cash at Settlement to/from Seller		
601. Gross amount due to seller (line 420)		\$120,000.00
602. Less reductions in amounts due seller (line 520)	(	\$ 55,068.15)
603. Cash	<input checked="" type="checkbox"/> To <input type="checkbox"/> From Seller	\$64,931.85

The Public Reporting Burden for this collection of information is estimated at 35 minutes per response for collecting, reviewing, and reporting the data. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. No confidentiality is assured; this disclosure is mandatory. This is designed to provide the parties to a RESPA covered transaction with information during the settlement process.

Hint: Since the monthly amounts do not change, select the option to enter the annual amounts.

Form 1095-A	Health Insurance Marketplace Statement		<input type="checkbox"/> VOID	OMB No. 1545-2232
Department of the Treasury Internal Revenue Service			<input type="checkbox"/> CORRECTED	20XX

Part I Recipient Information

1 Marketplace identifier XX-XXXXXX	2 Marketplace-assigned policy number XX-XXXXXX	3 Policy issuer's name Common Ground		
4 Recipient's name Sheldon Stewart		5 Recipient's SSN 211-00-XXXX	6 Recipient's date of birth 06/08/1977	
7 Recipient's spouse's name Penny Stewart		8 Recipient's spouse's SSN 021-00-XXXX	9 Recipient's spouse's date of birth 06/30/1977	
10 Policy start date 01/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment no.) 628 School Avenue		
13 City or town Janesville	14 State or province WI	15 Country and ZIP or foreign postal code 53545		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	Sheldon Stewart	211-XX-XXXX	06/08/1977	01/01/20XX	12/31/20XX
17	Penny Stewart	021-XX-XXXX	06/30/1977	01/01/20XX	12/31/20XX
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	\$1376.82	\$1000.37	\$708.64
22 February	\$1376.82	\$1000.37	\$708.64
23 March	\$1376.82	\$1000.37	\$708.64
24 April	\$1376.82	\$1000.37	\$708.64
25 May	\$1376.82	\$1000.37	\$708.64
26 June	\$1376.82	\$1000.37	\$708.64
27 July	\$1376.82	\$1000.37	\$708.64
28 August	\$1376.82	\$1000.37	\$708.64
29 September	\$1376.82	\$1000.37	\$708.64
30 October	\$1376.82	\$1000.37	\$708.64
31 November	\$1376.82	\$1000.37	\$708.64
32 December	\$1376.82	\$1000.37	\$708.64
33 Annual Totals	\$16,521.84	\$12,004.44	\$8,504.68

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (20XX)

Section 5: Premium Tax Credit Only (EXPTC)

EXPTC-1: Gail Hudson Interview Notes

Gail Hudson (SSN: 022-00-XXXX) lost her insurance with her job in March and she purchased insurance through the Marketplace. At the time of the purchase, she estimated her monthly income for the remainder of the year was \$2,000 per month. Gail received a Form 1095-A showing a premium tax credit advanced payment of \$1,420. If Gail is due a refund, she wants it direct deposited in her checking account. If she has a balance due, she will mail in her payment.

Knowledge Questions

Question 1: The amount of medical premiums on Gail's Form W-2 in box 12 code DD can be used as a medical care insurance subtraction (01) on WI Form 1, line 11.

True

False

Question 2: What step(s) are necessary to calculate the line 11 medical care insurance subtraction (01) for Gail's Marketplace insurance?

- a) Calculate the total net premium paid throughout the year by subtracting any advanced premium tax credit received from the total premium.
- b) Adjust the net medical premiums paid throughout the year for any premium tax credit adjustment on the federal Form 1040 or 1040-SR.
- c) The premium tax credit received has no effect on the line 11 subtraction.
- d) Both a and b.

Question 3: U.S. savings bonds not used for education are exempt from federal taxation, but are taxable to Wisconsin.

True

False

Form 13614-C
(October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Gail	M.I. 	Last name Hudson	Apt # 2B	City Sheboygan	Daytime telephone number 920-458-3131	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I. 	Last name			Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 628 School Avenue					State WI	ZIP code 53083
4. Your Date of Birth 7/16/88	5. Your job title Restaurant Manager	6. Last year, were you: b. Totally and permanently disabled	□ Yes	□ No	a. Full-time student 9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	c. Legally blind			a. Full-time student c. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status? Never Married Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2019?

b. Did you live with your spouse during any part of the last six months of 2019?

Divorced

Legally Separated

Date of final decree

Date of separate maintenance decree

Year of spouse's death

2. List the names below of:

- everyone who lived with you last year (*other than your spouse*)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did the taxpayer(s) provide more than \$4,200 of support for this person? (yes/no/N/A) (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Check appropriate box for each question in each section

			Part III – Income – Last Year, Did You (or Your Spouse) Receive
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____

			Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input checked="" type="checkbox"/> Medical & Dental (including insurance premiums) <i>Not enough to itemize</i> <input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Mortgage Interest (Form 1098) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
 3. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds No Yes To split your refund between different accounts
 4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where?
 5. Live in an area that was declared a Federal disaster area? Yes No
 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.**
7. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
 8. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
 9. Do you or any member of your household have a disability? Yes No Prefer not to answer
 10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
 11. Your race?

<input type="checkbox"/> American Indian or Alaska Native	<input checked="" type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	---	--	--	--------------------------------	---
 12. Your spouse's race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	--------------------------------	--	--	--------------------------------	---
 13. Your ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
---	---	---
 14. Your spouse's ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
---	---	---
- Additional comments
-
-
-
-
-
-
-
-

Privacy Act and Paperwork Reduction 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. 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 1545-1984. 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

www.irs.gov

Form 13614-C (Rev. 10-2019)

20XX WISCONSIN INFORMATION SHEET

Please answer the questions below to assist the volunteer in preparing your WI return. Leave shaded areas blank; these portions will be completed by your certified volunteer preparer.

Name: Gail Hudson As of 12/31/XX where did you live?: County Sheboygan School District: Sheboygan Municipality: Sheboygan City Village Town

Yes	No	Unsure	Amount	Did you (and your spouse):
X			\$ [REDACTED]	1. Live in Wisconsin for all of 20XX?
	X		\$ [REDACTED]	2. Make Estimated Tax Payments for 20XX to the Wisconsin Department of Revenue? \$ /XX \$ /XX \$ /XX /XX
	X		\$ See Detail	3. Did you have a Capital Loss Carryover from last year? If yes, Short Term: \$ Long-Term \$
	X		\$ See Detail	4. Did you pay Medicare premiums for Parts A,B,C,D on SSA-1099? Taxpayer: \$ Spouse \$ (Enter on SSA-1099)
				5. Did you pay any other medical premiums AFTER-TAX in 20XX? (Note: Most employers deduct premiums pre-tax) <ul style="list-style-type: none"> a. Medicare Supplemental Insurance b. Health Insurance from the Marketplace. If yes, preparer completes worksheet on reverse side and enters amount. c. Health Insurance, Non-Marketplace (including dental and/or vision) d. Badgercare Insurance
	X		\$ [REDACTED]	Total Other Medical Insurance Premiums (Enter on Schedule A)
	X		\$ [REDACTED]	6. Were you (or your spouse) age 65 as of December 31, 20XX? If yes, Preparer Completes Retirement Exclusion Worksheet on Reverse Side
	X		\$ [REDACTED]	7. Did you pay long term care insurance premiums in 20XX?
	X		\$ [REDACTED]	8. Did you pay tuition to private elementary or high schools in 20XX?
	X		\$ [REDACTED]	9. Did you pay college tuition and fees to a Wisconsin or * Minnesota school in 20XX? (*Minnesota includes only a public vocational school or institution of higher learning)
	X		\$ 5,500	10. Did you pay rent on your primary residence in 20XX? If yes, was heat included in your rent in 20XX?
	X		\$ [REDACTED]	11. Did you pay property taxes on your primary residence in 20XX? (Do not include assessments, trash pickup, recycling fees, etc.)
	X		\$ [REDACTED]	12. Did you purchase/sell home in 20XX?
	X		\$ [REDACTED]	13. Do you own your home with someone other than your spouse?
	X		\$ 100	14. Did you buy anything outside Wisconsin for which no sales tax was charged?
				15. Are you claiming the Homestead Credit for 20XX? If yes, do you have: <ul style="list-style-type: none"> a. A completed rent certificate, signed by your landlord and with no errors or corrections visible? b. Copy of 20XX Property Tax Bill (whether paid or not) Acreage of property _____ c. Federal SSI (Don't include children's SSI)? d. Wisconsin SSI (Don't include children's SSI)? e. Caretaker Supplement?
			\$ [REDACTED]	Total SSI/Caretaker Supplement
			\$ [REDACTED]	f. VA Disability Pensions
			\$ [REDACTED]	g. Scholarships, fellowships, grants, VERA, GI Bill or non-taxable military compensation?
			\$ [REDACTED]	h. Court-ordered child support, maintenance, or other support?
			\$ [REDACTED]	i. Wisconsin Works of any amount or County Relief of \$400 or more? If so, how many months? _____ # of months NOT Received?
			\$ [REDACTED]	j. Kinship care or other public assistance
			\$ [REDACTED]	k. Worker's Compensation, income continuation, and loss of time insurance
			\$ [REDACTED]	l. Gain on Sale of Home Excluded for Federal Purposes. If Yes, volunteer will need to complete Schedule GL
			\$ [REDACTED]	m. Were you a resident manager and received a rent deduction for services? If so, enter annual amount of reduction in rent.
			\$ [REDACTED]	n. Car/Truck Depreciation: Business Miles x \$ /mile
			\$ [REDACTED]	o. Disqualified Losses from Stock Sales \$ Disqualified Capital Loss Carryforward \$
			\$ See Detail	p. Are you under age 62 with no earned income? (ex: W-2 statements, self-employment). If yes, you must provide one of the following: <ul style="list-style-type: none"> <input type="checkbox"/> Statement from Veteran's Administration certifying you are receiving disability benefits due to 100% disability <input type="checkbox"/> Document from Social Security Administration stating date disability began, OR <input type="checkbox"/> Physician's statement indicating the beginning date of disability and whether disability is permanent or temporary

THIS PAGE TO BE COMPLETED BY VOLUNTEER

Medical Care Insurance Worksheet if taxpayer is (1) an employee or (2) a person who has no employer and was not self-employed

Complete AFTER Premium Tax Credit is reconciled on federal Form 1040 or 1040-SR

Enter amount from Line 5 of this worksheet on Line 5b on the reverse side of this page.

1. Amount you paid in 20XX for Medical Premiums – Net of any Advanced Premium Tax Credit from Form 1095: 1095-A Column A Monthly Premiums Total: \$ _____	Net Medical Premiums Paid During the Year 1. _____
Less: 1095-A Column C Advanced Premium	
2. Amount of Premium Tax Credit allowed on your 20XX federal return (2019 Line 9 on federal Schedule 3 (Form 1040 or 1040-SR)).....	2. _____
3. Subtract line 2 from line 1.....	3. _____
4. Amount of Advance Premium Tax Credit you were required to repay (2019 Line 2 on federal Schedule 2 (Form 1040 or 1040-SR)).....	4. _____
5. Add line 3 and line 4 and enter on W1 Information Sheet (Line 4.c.).....	5. _____

Retirement Income Exclusion Worksheet: Federal AGI must be < \$15,000 (\$30,000 if MFJ)

Enter Amount from Line 6 of this worksheet on Line 6 on the reverse side of this page.

Retirement Income Exclusion Worksheet	
(Keep for your records)	
(A) Yourself	(B) Your Spouse
If married filing a joint return, fill in each spouse's information separately.	
1. Taxable IRA distributions from line 4b of your federal Form 1040 or 1040-SR.	1. _____
2. Taxable pension and annuity income from a qualified retirement plan included on line 4d of federal Form 1040 or 1040-SR	2. _____
3. Add lines 1 and 2	3. _____
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07)	4. _____
5. Subtract line 4 from line 3	5. _____
6. Complete line 6 as follows. This is your subtraction for retirement income.	
* If you were 65 years of age or older on December 31, 2019, fill in on line 6, Col. (A), the <u>smaller</u> of line 5, Col. (A) or \$5,000. Enter 0 (zero) if you were not age 65 or older.	
* If married filing a joint return and your spouse was 65 years of age or older on December 31, 2019, fill in on line 6, Col. (B), the <u>smaller</u> of line 5, Col. (B) or \$5,000. Enter 0 (zero) if your spouse was not age 65 or older .. .	6. _____

	a Employee's social security number 022-00-XXXX	OMB No. 1545-0008				
b Employer identification number (EIN) 10-XXXXXX	1 Wages, tips, other compensation \$31,915.52			2 Federal income tax withheld \$2,685.45		
c Employer's name, address, and ZIP code Legend Larry's 733 Pennsylvania Ave Sheboygan, WI 53081	3 Social security wages \$31,915.52			4 Social security tax withheld \$1978.76		
	5 Medicare wages and tips \$31,915.52			6 Medicare tax withheld \$462.78		
	7 Social security tips			8 Allocated tips		
d Control number 9				10 Dependent care benefits		
e Employee's first name and initial Last name Gail Hudson 628 School Avenue Sheboygan, WI 53083	Suff.	11 Nonqualified plans			12a C o d e DD | \$1355.76	
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C o d e	
f Employee's address and ZIP code 15 State Employer's state ID number WI 036-XXXXXXXXX		14 Other			12c C o d e	
					12d C o d e	
16 State wages, tips, etc. \$31,915.52	17 State income tax \$450.00	18 Local wages, tips, etc.			19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
Form Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	Interest Income
Bank Mutual 801 N 8th Street Sheboygan, WI 53081		1 Interest income \$ 21.75	20XX Form 1099-INT	
PAYER'S TIN 60-6XXXXXX	RECIPIENT'S TIN 022-XX-XXXX	2 Early withdrawal penalty \$		Copy 1 For State Tax Department
RECIPIENT'S name Gail Hudson Street address (including apt. no.) 628 School Avenue City or town, state or province, country, and ZIP or foreign postal code Sheboygan, WI 53083		3 Interest on U.S. Savings Bonds and Treas. obligations \$ 125.00		
		4 Federal income tax withheld \$ 15.00	5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
		10 Market discount \$	11 Bond premium \$	
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.
				17 State tax withheld \$

Form 1099-INT

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

US Savings Bonds were not used for education. You will need to make two entries in the software on the Federal Interest screen so that they will flow correctly to Wisconsin Form 1.

Form **1095-A****Health Insurance Marketplace Statement**Department of the Treasury
Internal Revenue Service VOID

OMB No. 1545-2232

 CORRECTED**20XX**► Information about Form 1095-A and its separate instructions
is at www.irs.gov/form1095a.**Part I Recipient Information**

1 Marketplace identifier XX-XXXXXX	2 Marketplace-assigned policy number XX-XXXXXX	3 Policy issuer's name Common Ground	
4 Recipient's name Gail Hudson		5 Recipient's SSN 022-XX-XXXX	6 Recipient's date of birth 04/16/1988
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date 3/1/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment no.) 628 School Avenue	
13 City or town Sheboygan	14 State or province WI	15 Country and ZIP or foreign postal code 53083	

Part II Covered Individuals

A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
Gail Hudson 16	022-XX-XXXX	04/16/1988	03/01/20XX	12/31/20XX
17				
18				
19				
20				

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February			
23 March	\$300.00	\$334.00	\$142
24 April	\$300.00	\$334.00	\$142
25 May	\$300.00	\$334.00	\$142
26 June	\$300.00	\$334.00	\$142
27 July	\$300.00	\$334.00	\$142
28 August	\$300.00	\$334.00	\$142
29 September	\$300.00	\$334.00	\$142
30 October	\$300.00	\$334.00	\$142
31 November	\$300.00	\$334.00	\$142
32 December	\$300.00	\$334.00	\$142
33 Annual Totals	\$3,000.00	\$3,340.00	\$1,420

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (20XX)

Gail Hudson 628 School Ave, Apt. 2B Sheboygan, WI 53083	1234
DATE _____	
PAY TO THE ORDER OF _____	\$ _____
DOLLARS _____	
BMO Harris; Sheboygan, WI 54981	
MEMO _____	_____
1071025661	00578965542
1234	

Section 6: Wisconsin Individual Tax Return Quiz

Indicate all correct answers

1. Which of the following is an available filing status for Wisconsin?
 - a) Single
 - b) Head of household
 - c) Married filing jointly
 - d) Married filing separate
 - e) Qualifying widow(er)

2. A taxpayer's mailing address will correctly determine the city, village or township for Wisconsin.
 - a) Always
 - b) Never
 - c) Sometimes

3. A Wisconsin state tax refund is never taxable the following year on a Wisconsin return.
True
False

4. If properly entered on the federal interest worksheet, United States government interest on savings bonds will carry to Wisconsin Form 1.
 - a) True
 - b) False

5. Which of the following are subtractions from income for Wisconsin?
 - a) Long-term care insurance premiums
 - b) After-tax health insurance premiums
 - c) Life insurance premiums
 - d) Federally taxable Social Security benefits

6. The homestead credit is a non-refundable credit based on a sliding scale between household income and housing cost.
True
False

7. Which of the following are included in household income for homestead credit?
 - a) Social Security benefits
 - b) Supplemental security income
 - c) Veteran benefits
 - d) Food stamps

Section 6: Wisconsin Individual Tax Return Quiz

8. Which of the following can be used to verify property tax and rent expense for homestead credit?

- a) Tax-year rent certificate, properly completed, clean and signed
- b) Prior year property taxes paid in the current tax year
- c) Tax-year property tax bill
- d) Receipt showing paid tax-year property taxes

9. The gain on a primary residence sale must be included in the household income for homestead credit, even if it was excluded for federal purposes.

True

False

10. Which credits require an adjustment if property the taxpayer owns as a primary residence is more than one acre and not part of a farm?

- a) School property tax credit
- b) Veterans and surviving spouses property tax credit
- c) Homestead credit
- d) Both b and c
- e) None of the above

11. If a taxpayer rents a mobile or manufactured home and land as their primary residence, and paid personal property taxes and real estate taxes to the landlord, those amounts will be claimed as rent on line 14a or 14b of Schedule H.

True

False

12. What items can be claimed as property taxes on Schedule H?

- a) Unpaid personal property taxes for a mobile home the taxpayer owns.
- b) Unpaid real estate taxes for land owned by a taxpayer who rented the mobile home it sits on.
- c) Municipal fees paid to the municipality or landowner, if rented.
- d) All of the above.

13. A taxpayer who paid rent to a housing authority that was exempt from property taxes but did not pay municipal fees in lieu of property taxes may claim the rent paid for homestead credit.

True

False

14. A deduction of \$ _____ is taken against household income on homestead credit Schedule H for each dependent claimed on the tax return.

15. Supplemental security income payments to a taxpayer's children younger than 18 years must be included in household income for homestead credit.

True

False

16. A husband and wife count as two occupants on the rent certificate for homestead credit.

True

False

17. What items may be included in the tuition and fee expenses deduction?

- a) Online courses from a school located outside Wisconsin qualifying as a university, technical college or a school approved through the Educational Approval Program, if taken while the taxpayer resides in Wisconsin.
- b) Books for classes taken at a college in Wisconsin.
- c) A course taken at a technical college to learn flower arranging.
- d) A course taken at a retail craft store to attend a session on flower arranging.
- e) Tuition paid for pre-school, elementary or high schools in Wisconsin.
- f) All of the above.

18. A homestead credit note should be completed for which of the following?

- a) Taxpayer moved from parent's home to an apartment where he paid rent for homestead credit.
- b) Taxpayer's household income is less than the amount needed to pay the rent/property taxes and other living expenses.
- c) Address on the property tax bill is different than the taxpayer's address on the Schedule H.
- d) Both a and b.
- e) All of the above.

19. If the taxpayer moved during the year and had to double-up one month on rent (i.e., she has 13 months of rent paid), she can claim the full amount of rent paid for the 13 months for homestead and the school property tax credits.

True

False

20. If a taxpayer wants to claim more than their proportionate share of the rent (for example, there are three occupants and the claimant wants to claim more than 1/3 of the rent), the shared living expenses schedule on page 2 of the rent certificate must be completed.

True

False

21. The amount calculated on the shared living expenses schedule for claimant's claiming more than their proportionate share of the rent, may be used for the school property tax credit.

True

False

Section 6: Wisconsin Individual Tax Return Quiz

22. If a landlord will not sign the rent certificate, the taxpayer should do which of the following?
- a) Check the box indicating the landlord will not sign the rent certificate.
 - b) Attach copies of all cancelled rent checks (front and back) or bank money orders to verify the rent claimed.
 - c) Sign the rent certificate in the landlord section.
 - d) Both a and b.

23. If a taxpayer uses the standard mileage rate on a federal Schedule C and the adjusted basis of the vehicle has not reached zero, include the allowable depreciation portion of the standard mileage rate as an addback to income on line 11h of Schedule H.

True

False

24. For homestead credit, you should always use the tax year being processed property tax bill, whether paid or not.

True

False

25. For school property tax credit, you can only claim property taxes that were paid for the current tax year in the current tax year and not taxes paid in the current tax year for prior years.

True

False

26. Beginning in 2017, which of the following documents are acceptable as documentation of eligibility for homestead credit for taxpayers who are younger than age 62 at the end of the tax year and have no earned income?

- a) Statement from Veteran's Administration certifying the taxpayer receives disability benefits due to 100 percent disability.
- b) Document from Social Security Administration stating date disability began.
- c) Statement from physician stating beginning date of disability and whether disability is permanent or temporary.
- d) All of the above

27. For a married filing joint return, if the spouse with earned income is older than 62 and the other spouse who is not disabled is younger than 62 without earned income, the couple is not eligible for homestead credit.

True

False

28. A medical care insurance subtraction on line 11 is available for all of the following except:

- a) COBRA medical insurance premiums paid by the taxpayer with a personal check.
- b) Amount of medical insurance premiums shown as code DD in Box 12 of a Form W-2.
- c) Medicare insurance premiums paid by the taxpayer.
- d) Net Marketplace insurance premiums paid after reconciling for any premium tax credit received.

29. Military & Uniformed Services Retirement benefits taxed on the federal form need to be entered as a subtraction for Wisconsin since they are not taxable for Wisconsin income tax purposes.

30. A Schedule PS must be prepared for taxpayers who are claiming the private school tuition subtraction.

True

False

31. Both federal and Wisconsin personal/dependency exemptions now equal zero.

True

False

32. Which of the following subtractions can reduce household income for homestead credit?

- a) Tuition and fee expenses
- b) Medical care insurance premiums
- c) Child and dependent care expenses
- d) All of the above

33. The retirement income exclusion subtraction must be taken prior to any medical care insurance subtraction. Not taking the subtraction before the medical care insurance subtraction could result in an excess homestead credit refund.

True

False

34. Third-party sick pay shown on the taxpayer's Form W-2 in Box 12 as code J must be included in household income for homestead.

True

False

Answers on page WIQ-A-1.0

Section 7: Answer Key - Knowledge Questions

EXR-1: Apple Farmer

1. True. The shared living expense schedule only needs to be completed if the taxpayer is claiming more than his/her proportionate share of the rent.
2. False: Will should also complete the shared living expense worksheet to complement what Apple indicated.
3. True. Taxpayers can go back an "extra year" to 2015 for homestead credit when compared to what can be filed for Wisconsin/federal income tax purposes to receive an income tax refund. TaxSlayer does not provide software for the fourth year back; therefore, you should use the Wisconsin e-file software to prepare and e-file homestead for that year, if need be. See link in VITA Training Guide.
4. False. Apple does not have any qualifying children for federal earned income credit (EIC), therefore, she does not qualify for Wisconsin EIC.

EXR-2: Jennifer Smith

1. See attached Wisconsin Works (W-2 Payments) TaxSlayer tutorial.
Note: Print screens are reflective of TaxSlayer software, as of 11/12/19.
2. Refer to homestead notes attachment in VITA Training Guide. Check the boxes for the following items and add required notes and explanations:
 11. Very little or no household income: Add a note indicating Jennifer received food stamps, and used savings to pay her living expenses and rent.
 19. Claimant moved during the year. Add a note indicating Jennifer and her son lived with her parents at 105 Main Street in Menasha, Wisconsin from 1/1/XX through 2/28/XX and did not pay rent during those months. She and her son moved and paid rent at 100 Any Street in Menasha, Wisconsin from 3/1/XX to 12/31/XX.
 20. Fewer than 12 months of property taxes and/or rent are claimed. Explanation was already provided above, but you should check the box.
3. No, Jennifer cannot file a federal return because she has no adjusted gross income. Returns without an AGI cannot be e-filed. Check the box on the e-file screen indicating "state only." You still need to choose a federal filing option even though you are not filing a federal return.
4. d. Both b and c. Both options will provide information concerning the actual annual amount of SSI Jennifer received.

EXR-3: Justine Clark

1. False. Justine can only split the refund on the federal return. Her Wisconsin refund will go to whatever account is listed first on Form 8888.
2. a. Justine's daughters are her dependents and qualify for the \$500 per dependent subtraction on line 12b, which totals \$1,000.
3. c. The amount subtracted (code D in box 12) from Justine's wages in box 1 was automatically added back to line 9e as income by the software.
4. True. Justine must have qualifying children for EIC in order to claim Wisconsin EIC.
5. True. Justine will receive 11 percent of her federal EIC since she has two qualifying children for EIC.

EXR-4: Laura and Alex Wiworks

1. False. Laura must add her Wisconsin Works income, regardless of the amount, to the household income for homestead credit. In addition, the rent factor (not to exceed \$1,460) will decrease by 3/12 per Schedule 3 for the three months of W-2 payments she received.
2. False. A taxpayer should not include their children's Social Security or supplemental security income payments in household income.
3. d. Both b and c. Attach a homestead note as follows:
 - Check Box for Item 11. Very low or no household income.
 - Add required notes and explanations stating that they use savings and Claire's SSI when needed to pay rent and other living expenses.
4. False. Wisconsin Works (W-2) payment of any amount in any given month must be added in total to homestead household Income. The \$400 per month limitation applies to county relief payments; not Wisconsin Works payments.

EXR-5: Penny Pincher

1. b. The supplemental security income payments are only entered in the homestead household income screen. Only the Form SSA-1099 (SSDI) payments are entered on the federal Form 1040 or 1040-SR. Both amounts will then be combined in the software and reflected on line 9b of Schedule H.
2. False. Penny does not have a federal adjusted gross income so she cannot e-file a federal return. You must select the state only box in the e-file screen of TaxSlayer and choose a federal filing option, even though she will not file a federal form.
3. True. A taxpayer can include only rent paid for property exempt from property taxes if the landlord pays municipal fees in lieu of property taxes.
4. c. Medical premiums cannot reduce a taxpayer's Wisconsin income below zero, so there is no effect on household income for the medical premiums in this case.
5. False. Because Penny turned 62 by December 31, she does not need to meet the conditions for earned income or disabled in order to claim homestead credit.

EXR-6: Lily White

1. Yes, certain subtractions such as medical care insurance premiums (code 01), tuition and fee expenses (code 03) and child and dependent care expenses (code 28), as well as the \$500 subtraction per dependent, can sometimes reduce a taxpayer's federal AGI below the \$24,680 household income threshold for homestead credit.
2. Federal and Wisconsin limit the amount of expenses eligible for consideration to \$3,000 for one child.
3. The \$3,000 subtraction reduced Lily's household income to \$21,685, which was less than \$24,680. However, it was the \$500 qualifying dependent subtraction that was also needed to reduce Lily's income enough in relation to her rent factor and enable her to receive homestead credit. Without both the child and dependent care expenses line 11 subtraction and the \$500 qualifying dependent subtraction for Kendra, Lily would not receive the credit because her income factor would be greater than her rent factor.

Section 7: Answer Key - Knowledge Questions

4. False. Only current-year unemployment repayments can be subtracted from current year unemployment received. Enter the unemployment received and any current tax year repayments on the federal input screens. The software will net the amounts and calculate any adjustments for Wisconsin. If the taxpayer has a prior-year repayment of \$3,000 or less, these amounts are no longer allowed for federal or Wisconsin. If a prior-year repayment exceeds \$3,000, it may be out-of-scope. See your site coordinator if you have a prior-year unemployment repayment.

Note: You will need to ask the taxpayer what year the repayment applies to as the 1099-G does not provide this information. If the taxpayer is unsure, they can contact the Wisconsin Department of Workforce Development.

5. f. a, b and c. Lily should complete all sections of the rent certificate with the exception of signing the certificate. Only a landlord should sign a rent certificate. She must also provide documentation for proof of the rent paid.

EXR-7: Trudy and Jakob Eck

1. False. The Wisconsin Retirement Income Exclusion (code 26) must be taken first before any medical premiums are subtracted.
2. d. \$9,500. The AGI is less than \$30,000 (MFJ) and both Trudy and Jakob are at least 65 years old by December 31. Each of them can therefore receive a subtraction up to \$5,000. Trudy's distribution was \$4,500. Jakob had two distributions totaling \$5,600, however, his subtraction is limited to \$5,000. Total subtraction is therefore $\$9,500 = \$4,500 \text{ (Trudy)} + \$5,000 \text{ (Jakob)}$.
3. False. Since the retirement income exclusion subtraction must be taken before any medical subtraction, and income cannot be reduced below zero, the amount of medical subtraction is limited to \$600 (the additional taxable pension/IRA income for Jakob that was over the \$5,000)
4. True. The full amount (\$9,500) of the code 26 subtraction is automatically added back by the software to homestead household income on line 11d.
5. False: The \$600 subtracted on line 11 for medical premiums from income is not added back to homestead household income. Even though Trudy and Jakob actually received \$20,700 in Social Security, pensions and IRA income, their homestead credit household income is only \$20,100, which increases the amount of their refund. They were not, however, able to take the full amount of the medical premiums which would have given them a higher refund because they must first apply the Wisconsin retirement income exclusion (code 26) to their income which then gets automatically added back in-full to their homestead household income.

EXR-8: Rodger Graham

1. True. Gains and losses from sales or other dispositions of capital assets are reportable for Wisconsin and federal income tax purposes. However, differences exist in the manner Wisconsin and federal law treat such income and loss. Federal rules allow for maximum of \$3,000 per year in capital losses, whereas Wisconsin is limited to maximum of \$500 per year for capital losses. Consequently, the federal loss carryforward can become exhausted before the Wisconsin capital loss carryforward is exhausted. If the Wisconsin loss is more than the gain, up to \$500 of the excess loss is allowed as a deduction against other income. Capital losses in excess of the amount of the allowable loss may be carried over and used in later years.

2. True. Income is income to Rodger. He cannot count any of his losses against his income. Because Rodger does not have any subtraction available against his income for qualifying dependents, we can simply add up his income items without regard to capital loss transactions and capital loss carryforward to arrive at what his homestead household income should be.
3. True. Rodger's household income items are his W-2 (\$11,569.34), dividend capital gain (\$968) and long-term gains (\$1,300). He did not have any other non-taxable household income to add or a subtraction for dependents, so his total household income should be \$13,837.
4. Rodger's disqualification loss is equal to \$618, which is the \$2,500 short-term loss on line 16 of Schedule WD, less the \$1,882 short-term loss not applied and being carried forward (line 34 of Schedule WD).
5. Rodger had a \$2,150 capital loss carryforward from last year applied to his long-term income on line 16 of Schedule WD, which resulted in only \$118 of long-term gain being included in his Wisconsin income. In this case, the capital loss carryforward was not automatically added to household income on line 11e, so you will need to manually enter the figure in the household income screen. In most cases, the software takes care of the addback. Be sure to check the entry was made when necessary and that the correct household income is reported for the Schedule H. The household income now totals \$13,837 after the entry of the capital loss carryover and disqualified loss.

EXP-1: Roger and Susan Newowner

1. d. Some sites prefer that you enter the net property taxes paid for the principal residence on Schedule A, whether or not the taxpayer is itemizing. This amount will then flow automatically to the school property tax credit for Wisconsin. If you do not enter the property taxes on Schedule A, you could use the adjustments screen for the school property tax to enter the amount.
Note: If a taxpayer has a principal residence and a vacation property, and is itemizing, you must enter the principal residence and vacation property taxes in the real estate taxes on Schedule A and back out the amount of the vacation property as an adjustment in the Wisconsin school property tax credit screen.
2. e. Both b and c. Schedule 1 must be completed to prorate the taxes to one acre, based on the land's assessed value. The questions regarding homeowners also need to be answered correctly, indicating that homestead is on more than one acre and not part of a farm.

EXP-2: Odessa Parks

1. a. The amount of net property taxes, regardless of whether it's paid, is the amount used for homestead credit.
2. c. Odessa is not eligible to include the assessment payment of \$189.50 in her first installment for the school property tax credit, so the amount is \$1,254.50, which is \$1,444 minus \$189.50 (assessment) or \$1,348.70 gross property taxes minus \$16.71 (first dollar credit) minus \$77.49 (lottery credit).
3. b. Odessa has two Wisconsin EIC eligible children, so the percentage of federal EIC for Wisconsin is 11 percent.
4. False. Although Odessa's AGI meets qualifications for the Wisconsin retirement income exclusion, she is younger than age 65 on December 31 of the tax year, so she is not eligible.

EXP-3: Jane Veteran

1. c. Veterans and surviving spouses property tax credit. The school property tax credit reimburses the taxpayer a percentage of taxes paid. The homestead credit does not require the taxes be paid and while it is possible that the homestead credit could reimburse someone for the full amount of taxes, if their income factor is zero and their taxes are at or below \$1,460, it is not typical.
2. d. All of the above.
3. d. All of the above. Many times taxpayers do not realize they may be eligible for this refundable credit. If they answer positively to the above items, refer to the Form 1 instructions for a complete list of requirements for this credit. A taxpayer can call the veteran's office where they receive disability benefits to obtain a certification letter indicating eligibility. Depending on the date of the disability, they may also be able to go back and get four more years in addition to the current tax year. For example, the property taxes paid in 2015 could be claimed until April 15, 2020.
4. d. Both a and b. Review the requirements in the Form 1 instruction booklet and contact the Veterans Affairs (VA) office if they believe they are eligible. Returns submitted without proper documentation, including a certification letter from the VA and proof of payment of the taxes, will not receive the credit.
5. True. The taxpayer has until April 15, 2020, to file a 2015 tax return to claim the credit. If a taxpayer is filing a prior-year claim, they may need to amend the prior-year return to remove any school property tax credit or homestead credit received since those credits cannot be claimed if the taxpayer is claiming the veterans and surviving spouses credit.
6. False. The taxpayer can only receive the credit if the taxes were paid.
Note: The taxpayer will be claiming the tax year paid. For example, if the taxpayer paid their 2018 taxes in 2019, the return for 2019 will contain their 2018 tax payment (exclusive of any assessments, services).
7. True. Unlike the homestead credit, which is limited based on income, the veterans and surviving spouses property tax credit has no income limitation.
8. False. Taxpayers cannot claim the school property tax credit or the Wisconsin homestead credit if they are already claiming the veterans and surviving spouses property tax credit.

EXP-4: Steven and Mary Bragg

1. True. The software adjusted the unemployment that is taxable for Wisconsin, per the worksheet in the Form 1 instruction booklet.
2. True. The software added back the non-taxable unemployment subtracted on page 1 of Form 1.
3. False. Steven and Mary have a disqualified loss for the short-term sale of 6.523 shares of Magic Investor Class Fund stock.
4. The disqualified loss is equal to the short-term loss of <\$73.22> on the sale of Magic Investor Class fund stock.
5. False, Because Steven is at least age 62, they do not need to meet either condition for earned income or disability to claim homestead credit.

EXP-5: Susan James

1. True. Regardless of whether Susan pays or will pay all of the taxes, she can only claim half of them—her ownership percentage—as property taxes on line 13.
2. True. If Susan's brother was not living with her and she is going to pay all of the taxes, she can claim half as property taxes and half as rent.
3. e. These questions are where you will:
 - a. Indicate her ownership percentage as 50 percent
 - b. Indicate amount of net property taxes she paid or will pay
 - c. Check the box that all owners occupied the home
 - d. Not check the box that she will pay all the property taxes
4. a. \$1,235.40. This question is for the amount of net property taxes Susan paid or will pay.
Note: As of the date of printing, TaxSlayer does not include the language "or will pay" as part of the question; however, it is the way the question should be answered.
5. True. Enter the amounts for these items in full exactly as they appear on the tax bill. Do not prorate these items based on Susan's ownership percentage.
6. True. Because her brother lived in the home with her, Susan cannot claim more than \$1,235.40 in property taxes for school property tax credit even if she pays an amount greater than half. If her brother had not lived in the home with her and she paid all of the taxes in the tax year, she could claim half as property taxes and half as rent (heat included) the same as would apply for the homestead credit in that situation.
7. True. Check item 12 (ownership of property document is attached) in the homestead credit notes. Attach a copy of the document showing Susan's ownership percentage. For any taxpayer, the document could be a deed, land contract, divorce judgment, final judgment in an estate or trust instrument. If Wisconsin DOR previously received this document, you do not need to re-file it.

EXP-6: Tanya Trailer

1. True. The key question is, does the taxpayer own or rent the property used as their primary residence to determine whether property taxes or rent will apply.
2. True.
3. d. Both a and b. The Form SSA-1099 does not need to be submitted. The following items need to be submitted to the Wisconsin DOR within 48 hours of an accepted Wisconsin return: forms W-2, W-2G, 1099-Misc, 1099-R and 1098-T, original rent certificate(s), tax bill(s), legal documents and statements (ex: Closing). Attach a copy of Schedule GL, if using electronic software that does not submit the Schedule GL as part of the electronic return.

EXP-7: Sheldon and Penny Stewart

1. b. U.S. savings bonds not used for education are taxable to federal and exempt from Wisconsin tax.
2. True. Use the appropriate interest/dividend federal entry screen to enter any Wisconsin adjustments to U.S. savings bonds or tax exempt interest.
3. d. Both a and c. Tax-exempt interest is always exempt from federal taxation. Depending on the interest source, it may or may not be taxable to Wisconsin per the Form 1 instruction booklet. Broker statements may also include a summary page, which indicates what portion may be exempt from Wisconsin taxation as well.
4. False. The capital gain is included in the investment income threshold for EIC in determining whether Sheldon and Mary qualify for EIC.
5. b. Only taxpayers with EIC qualifying children may claim Wisconsin EIC. The credit is based on a percentage of Federal EIC:
 - 4 percent for one qualifying child
 - 11 percent for two qualifying children
 - 34 percent for three or more qualifying children, and the software automatically calculates and makes the entry for Wisconsin EIC .

Since Sheldon and Penny did not receive any federal EIC due to the level of their investment income, they will not receive any Wisconsin EIC.

6. False. Sheldon and Penny can only claim rent for the time they occupied the rental unit as their primary residence.
7. True. Taxpayers can only use the prorated portion for rent and property taxes for time occupied, and for property taxes it can include only the time both owned and occupied. They cannot claim more than 12 months of rent and property taxes.
8. False. The amount paid by the seller at closing for the real estate taxes needs to be netted against the amount paid by the buyer to the treasurer when calculating the school property tax credit.
9. False. Scholarships restricted to tuition must be subtracted from tuition when calculating the tuition and fee expenses (03) subtraction on line 11.
- 10: False. The amount of premiums in Column A of Form 1095-A needs to be adjusted for any advanced premium credit received on the Form 1095-A in Column C as well as any additional amount received/repaid on the Form 8962. A worksheet is available in the Form 1 booklet as well as on the back of the Wisconsin Information Sheet.

Tuition and fee expenses line 11 subtraction

The scholarship can be used for either tuition or books. Apply the scholarship to books first. If books exceed the scholarship, then the remaining book purchases are not allowed for this subtraction. Any remaining scholarship after subtracting the books is then applied to the tuition.

Books: \$400

Scholarship/Grant: \$500

Remaining Scholarship to be applied to Tuition: \$100

Tuition: \$3,500

Remaining Scholarship: <\$100>

Allowable Line 11 Subtraction: \$3,400

Note: If the books exceeded the scholarship, the allowable subtraction is limited to \$3,500 of tuition because books are not allowed for this subtraction.

Pro-Rated Rent and Property Taxes for Homestead Credit

TaxSlayer does not automatically calculate the prorated amounts.

Rent: \$725/month x 3 months (Jan 1-March 31) = \$2,175

Property: \$1,352.81/365 days= \$3.71 per day

Occupied: 275 days (April 1 through December 31)

$$275 \text{ days} \times \$3.71/\text{day} = \$1,020.25$$

For homestead credit, the software pulls the figures from the rent certificate and property tax bill. You will need to force the correct numbers by entering a negative -2,900 for "rent heat included" and negative -333 for "property taxes" in the Adjustments Section.

You should also put a note with homestead showing your calculations.

Property taxes and rent paid for school property tax credit

Property taxes:

Taxpayer paid in 20XX: \$1,437.81

Less amounts paid by seller at closing: <300.00>*

Less: recycling fee <85.00>

Eligible for school property tax credit
to WI automatically) \$1,052.81 (This is entered on Schedule A and it will flow

Rent: Occupied as principal residence for three months x \$725=\$2,175

***If the closing agreement does not divide the taxes between the seller and buyer, then you would pro-rate them based on number of months each owned the property.**

EXPTC-1: Gail Hudson

1. False. Code DD – Cost of employer-provided health insurance is for informational purposes only. It does not reflect the amount of post-tax premiums paid by the employee and cannot be used as a subtraction.
 2. d. Both a and b. Any premium tax credit received in advance plus any additional premium tax credit received or repaid after the reconciliation on the federal Form 8962 must be included in the calculation of net post-tax medical premiums paid by the taxpayer on line 11. You may use the worksheet on the back of the Wisconsin information sheet to calculate the amount of premiums to subtract on line 11.
 3. False. U.S. savings bonds not used for education are taxable for federal and exempt for Wisconsin taxation.

Section 8: Answer Key - Wisconsin Individual Tax Return Quiz

1. a, b, c and d. Qualifying widower falls under the head of household filing status for Wisconsin. The taxpayer receives the higher married filing joint standard deduction for federal but the lower head of household standard deduction for Wisconsin.
2. c. For example: A taxpayer's address may be Menasha; however, they could be residing in the village of Fox Crossing.
3. True.
4. True. United States government interest will be taxed for federal and subtracted from Wisconsin income, if entered properly on the federal interest/dividend screen. In addition to entering the amount of U.S. savings bonds interest taxable to federal in Box 3, you will also need to enter the amount of savings bonds interest to subtract from the state and select Wisconsin.
5. a, b and d. Life insurance premiums are not a subtraction from Wisconsin income.
6. False. The homestead credit is a refundable credit. Refundable tax credits can reduce the taxpayer's tax liability below zero and allow them to receive a tax refund.
7. a, b, c. Food Stamps do not need to be included in household income.
8. a and c. Property taxes do not need to be paid for homestead credit purposes. You should also use the current tax year being processed (ex: the 2019 tax bill due in 2020 for 2019 tax return), whether paid or not to process the homestead credit.
9. True. Complete the Schedule GL to include the gain with the homestead credit household income.
10. d. Both B and C. The school property tax credit does not require an adjustment if the property is more than one acre and not part of a farm.
11. True. Amounts paid for rent of a principal residence and lot are eligible rent for the homestead credit.
12. d. All of the above. Personal and real estate taxes do not need to be paid in order to claim homestead credit. If the taxpayer owns the mobile home, municipal fees can also be claimed as property taxes.
13. False. If a property is exempt from property taxes, the landlord must pay municipal fees in lieu of property taxes in order for the rent paid by the taxpayer to qualify for homestead credit.
14. \$500.
15. False.
16. False. A husband and wife count as one occupant.
17. a and c. Courses for flower arranging taken at a technical college count toward tuition and fees, whereas fees paid to a retail store do not qualify because the store is not an educational institution. Tuition paid for elementary, starting with kindergarten, and post-secondary high schools may be eligible for the private school tuition subtraction. A Schedule PS is completed for these expenses.
18. e. All of the above.
19. False. A taxpayer can only claim up to 12 months of rent for the apartment occupied as their primary residence.
20. True.
21. False. The amount of rent for the school property tax credit should be what the taxpayer actually paid and not the amount calculated on the shared living expense worksheet.

22. d. Both a and b. The taxpayer should not sign a rent certificate.
23. True.
24. True.
25. False. Whatever is paid for net property taxes—excluding delinquent interest, assessments, recycling or other extra charges—in the current tax year can be included for the school property tax credit.
26. d. All of the above.
27. False. Only one spouse needs to meet an age requirement.
28. b. The amount of medical insurance premiums shown as a code DD in box 12 is informational only and includes the portion paid by the employer and what the employee paid, whether pre- or post-tax. Since only post-tax medical premiums paid by the employee can be taken as a line 11 subtraction, this amount cannot be used.
29. True. All military benefits are not taxed for Wisconsin.
30. True.
31. False. Federal personal/dependency exemptions equal zero; however, Wisconsin has a \$700 personal and dependency exemption amount plus \$250 for taxpayer and/or spouse is 65 years old or older.
32. d. All of the above.
33. True. The retirement income exclusion subtraction will be added back in-full to the household income for homestead credit; whereas, the medical care insurance subtraction may reduce household income with no addback.
34. True.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 10, 2019: Chapter 71, Wis. Stats., and Chs. Tax 1, 2, 3, and 14, Wis. Adm. Code.

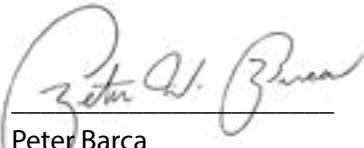
Laws enacted and in effect after December 10, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 10, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Number: 100244

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca
Secretary of Revenue

Section 9 - Contact Information

For VITA/TCE Site Coordinators Only

Email: dorvita@wisconsin.gov

Phone: 608-266-2696

Outreach Coordinator - Juan Carlos Reyes

Email: juan.reyes@wisconsin.gov

Phone: 608-261-5236

Addresses to Mail Returns

Note: Electronic filing is free, secure and accurate. A paper return can take up to 12 weeks to process.

WI Form	Refund	Balance Due
Form 1 or Form 1NPR (Cannot include Schedule H)	Wisconsin Department of Revenue PO Box 59 Madison WI 53785-0001	Wisconsin Department of Revenue PO Box 268 Madison WI 53790-0001
Homestead Credit (includes all returns with Schedule H attached)	Wisconsin Department of Revenue PO Box 34 Madison WI 53786-0001	Wisconsin Department of Revenue PO Box 34 Madison WI 53786-0001
Form WRA and attachments for electronic filing requirement		PO Box 8977 Madison WI 53708-8977
Electronic Return Payments		Electronic Return Payments Wisconsin Department of Revenue PO Box 930208 Milwaukee WI 53293-0208

IRS Form	Refund	Balance Due
Form 1040	Department of the Treasury Internal Revenue Service Fresno CA 93888-0002	Department of the Treasury Internal Revenue Service PO Box 802501 Cincinnati OH 45280-2501