## TAXES - 1040 FORM - Ben Miller

# tax

The 1040 Form is used to pay your **federal** income taxes each year by April 15. States require that residents pay **state** income taxes by April 15 also. For this lesson, your task is to fill out the 1040 federal income tax form for Ben Miller. In January, Ben's employer gave Ben the W-2 Form (below) that lists wages and taxes paid during 2018.

### PAGE 1:

- Ben is single with no children (no dependents). Enter Ben's filing status, name, social security number.
- Do not check "Someone can claim you as a dependent" because Ben does not live with his parents.
- Fill in Ben's home address, city, state, zip. Check box that Ben had "Full-year health care coverage."
- Sign Ben's name, today's date, and Ben's occupation (Grocery Clerk).

### PAGE 2:

Line 1: Write in the amount of Ben's wages (see W-2 form).

Line 2b: Ben's saving account earned \$550 interest in 2018. Enter \$550 on line 2b.

Line 6: Add lines 1 and 2b — and put the total on Line 6 and on Line 7.

**Line 8:** Write down \$12,000 for Ben's standard deduction (for single person). The Government lets each person reduce his/her yearly earnings by \$12,000 before figuring taxes — called "standard deduction."

Line 10: Subtract Line 8 from Line 7. Enter answer on Line 10. Use Tax Table for amount on Line 10.

Line 11, 13, and 15: Enter the amount of tax Ben owes by using the Tax Table.

Line 16 and 18: Enter "Federal income tax withheld" from Ben's W-2.

Line 19: Ben overpaid — so subtract Line 15 from Line 18 and enter answer on Line 19.

Line 20: Ben wants all his money back, so enter the same answer on Line 20a.

**Do Not:** Fill out "Routing" or "Account" numbers because Ben wants the refund money mailed to him by check rather than by direct deposit into his savings account.

55555	577-44-9922	OMB No. 154	5-0008					
b Employer identification number (	EIN)		1 W	ages, tips, other com	pensation	2 Federa	al income ta	ax withheld
12-4400688			9	\$33,235.00		\$2,5	42.00	
c Employer's name, address, and 2	<b>3</b> So	ocial security wages	6	4 Social security tax withheld				
Fresh Food Grocery	\$	33,235.00						
478 Main Street			5 M	ledicare wages and	tips	6 Medicare tax withheld		
Hilltop City, Califor	rnia 05166		9	\$33,235.00		\$457.00		
	1 ma 75400		7 So	ocial security tips				
d Control number			9			10 Depen	dent care b	penefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> N	onqualified plans		<b>12a</b>		
Ben A. Miller						o d e		
901 West 23rd Stree	et			atutory Retirement nployee plan	Third-party sick pay	12b		
Apartment 33						o d e		
1	mia 05166		14 Ot	ther		12c		
Hilltop City, Califor	1 III a 93400					o d e		
						12d		
						o d e		
f Employee's address and ZIP code	е							
15 State Employer's state ID num	ber <b>16</b> State wages, tips, etc.	17 State incom	ne tax	18 Local wages,	tips, etc. 1	9 Local inco	ome tax	20 Locality name
CA 12-4400688	\$33,235.00	\$670.27						
		[		1				
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Form W-2 Wage and Tax Statement Department of the Treasury-Internal Revenue Service

<b>1040</b>	Depart	nent of the Treasury—Internal Reven . Individual Income	ue Service <b>Tax</b>		(99) <b>'N</b>	20		В оме	B No. 154	45-0074	IRS Use O	nly—Do ı	not write or staple	e in this space.
Filing status:	Sir	gle 📃 Married filing jointly	Marr	ied filing :	separa	tely	Head	of housel	hold	Qualify	ing widow(e	er)		
Your first name an	d initia	ı	L	_ast name	Ð							You	ır social secur	ity number
Your standard dec	luctior	: Someone can claim yo	u as a de	pendent		You we	ere born	before Ja	anuary 2,	, 1954	🗌 You	are blin	d	
If joint return, spor	use's f	rst name and initial		_ast name	) )							_	use's social se	curity number
Spouse standard de		: Someone can claim your Spouse itemizes on a sepa	•				•	was borr	n before 、	January 2	2, 1954		Full-year health or exempt (see	
		and street). If you have a P.O. bo		,							Apt. no.		idential Election	n Campaign ou 🗌 Spouse
City, town or post	office,	state, and ZIP code. If you have	e a foreig	n address	s, attao	ch Scheo	dule 6.						ore than four d	· <u> </u>
Dependents (se	e ins	ructions):		(2) Soc	cial secu	irity numb	er	(3) Relatio	onship to y	νομ	(4	N √ifau	alifies for (see ins	
(1) First name		, Last name						(-)			Child tax			ther dependents
												]		
												1		$\square$
											<u>_</u>	1		$\square$
Sign Un	der per	alties of perjury, I declare that I have	examined	this return	and ac	companyi	ng sched	ules and s	tatements,	, and to th	e best of my k	nowledg	e and belief, they	are true,
Here		d complete. Declaration of preparer	(other than	ı taxpayer)	1		1			as any kno	owledge.	-		
Joint return?	You	r signature			Date		You	roccupat	tion			If the IF	RS sent you an Id	entity Protection
See instructions.												here (se	e inst.)	
Keep a copy for	Spo	use's signature. If a joint return,	both mu	ıst sign.	Date		Spo	use's occ	cupation			If the IF	RS sent you an Id	entity Protection
your records.	_											here (se	e inst.)	
Paid	Pre	barer's name	Prepare	er's signat	ture				F	PTIN	F	irm's El	IN Check	if:
Preparer	_												<u>3rc</u>	d Party Designee
Use Only	Firm	i's name 🕨							P	hone no.			Se	elf-employed
	Firm	's address ►												
Form 1040 (2018)														Page <b>2</b>
	_	Manage and the star Atta												r age 🗖
	1	Wages, salaries, tips, etc. Atta		1	•			· · ·	• •	· · ·	• • •	1		
Attach Form(s)	2a 2a	Tax-exempt interest	2a				+	1	axable int			2b		
W-2. Also attach Form(s) W-2G and	3a 4a		3a 4a					1	rdinary d axable ar			3b 4b		
1099-R if tax was withheld.	4a 5a	IRAs, pensions, and annuities . Social security benefits	4a 5a					1	axable ar			40 5b		
	5a 6	Total income. Add lines 1 through 5			m Sobo	dulo 1 lir	20.22	ן איני	anabie ai	nount .	• • •	6		
	7	Adjusted gross income. If you	-					the amo	ount from	י ווח ו line 6:	otherwise.			
Standard	<u> </u>	subtract Schedule 1, line 36, fr		-							• • •	7		
<ul> <li>Deduction for—</li> <li>Single or married</li> </ul>	8	Standard deduction or itemize	d deducti	i <b>ons</b> (from	Sched	lule A) .						8		
filing separately,	9	Qualified business income ded	luction (se	ee instruc	tions)						• • •	9		
\$12,000 • Married filing	10	Taxable income. Subtract lines			_		· _	_	_	_		10		
jointly or Qualifying widow(er),	11			from: 1		.,		_			)			
\$24,000		<b>b</b> Add any amount from Schec			ere							11		
<ul> <li>Head of household,</li> </ul>	12	a Child tax credit/credit for other de	-					ount from S				12		
\$18,000	13	Subtract line 12 from line 11. If		,				• •	• •	• • •	• • •	13		
<ul> <li>If you checked any box under</li> </ul>	14	Other taxes. Attach Schedule						• •	• •	• • •	• • •	14		
Standard deduction,	15	Total tax. Add lines 13 and 14						• •	• •	• • •	• • •	15		
see instructions.	16	Federal income tax withheld from										16		
	17	Refundable credits: <b>a</b> EIC (see in							<b>c</b> Form					
	1.5	Add any amount from Schedul			_							17		
	18	Add lines 16 and 17. These are	-									18		
Refund	19	If line 18 is more than line 15, s										19		
Direct desc-10	20a	Amount of line 19 you want ref	runded to	<b>you.</b> If F	orm 8	888 is at		_		· · _		20a		
Direct deposit? See instructions.	► b	Routing number					► c Ty	pe: 📋	Checking	g L	Savings			
	► d	Account number		0010										
A	21	Amount of line 19 you want appl												
Amount You Owe	22 22	Amount you owe. Subtract lin						1 I		15.	►	22		
	23	Estimated tax penalty (see inst	ructions)					23						

### TAX TABLE 2018 -- for Ben Miller

If line 1 (taxabl income	e		And yo	u are—		If line 10 (taxable income)	•	And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	
			Your t	ax is—				Your tax is—				
2	21,00	0				2	4,00	000				
21,000 21,050 21,100 21,150 21,200 21,250 21,300 21,350	<ul> <li>21,100</li> <li>21,150</li> <li>21,200</li> <li>21,250</li> <li>21,300</li> <li>21,350</li> </ul>	2,333 2,339 2,345 2,351 2,357 2,363 2,369 2,375	2,142 2,148 2,154 2,160 2,166 2,172 2,178 2,178 2,184	2,333 2,339 2,345 2,351 2,357 2,363 2,369 2,375	2,251 2,257 2,263 2,269 2,275 2,281 2,281 2,287 2,293	24,000 24,050 24,100 24,150 24,200 24,200 24,250 24,300 24,350	24,050 24,100 24,150 24,250 24,250 24,350 24,350 24,400	2,693 2,699 2,705 2,711 2,717 2,723 2,729 2,735	2,502 2,508 2,514 2,520 2,526 2,532 2,538 2,538 2,544	2,693 2,699 2,705 2,711 2,717 2,723 2,729 2,735	2,611 2,617 2,623 2,629 2,635 2,641 2,647 2,653	
21,400 21,450 21,550 21,550 21,600	<ul> <li>21,450</li> <li>21,500</li> <li>21,550</li> <li>21,600</li> </ul>	2,381 2,387 2,393 2,399 2,405	2,190 2,196 2,202 2,208 2,214	2,381 2,387 2,393 2,399 2,405	2,299 2,305 2,311 2,317 2,323	24,400 24,450 24,500 24,550 24,600	24,450 24,500 24,550 24,600 24,650	2,741 2,747 2,753 2,759 2,765	2,550 2,556 2,562 2,568 2,568 2,574	2,741 2,747 2,753 2,759 2,765	2,659 2,665 2,671 2,677 2,683	
21,650 21,700 21,750	<ul> <li>21,700</li> <li>21,750</li> <li>21,800</li> </ul>	2,411 2,417 2,423	2,220 2,226 2,232	2,411 2,417 2,423	2,329 2,335 2,341	24,650 24,700 24,750	24,700 24,750 24,800	2,771 2,777 2,783	2,580 2,586 2,592	2,771 2,777 2,783	2,689 2,695 2,701	
21,800 21,850		2,429 2,435	2,238 2,244	2,429 2,435	2,347 2,353	24,800 24,850	24,850 24,900	2,789 2,795	2,598 2,604	2,789 2,795	2,707 2,713	

### **State Income Tax**

7 states do not have state income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, Wyoming. New Hampshire and Tennessee



do not have state income tax, but require you pay tax on money earned from savings or the stock market.



### Need Help?

Need help to do your federal income taxes? Call Volunteer Tax Assistance (VITA). To find VITA office near you, call 1-800-906-9887. If you want to do your income taxes on the Internet, the IRS offers free E-File website: e-file.com. You will need help to understand how to use e-file website.

### Are You Your Parents' Dependent?

Your parents may claim you as a dependent on their 1040 if they support you one-half of the year or more. If your parents claim you as a dependent, you **may not** claim yourself as a dependent on your 1040.

## TAXES - 1040 FORM - Anna Scott



The 1040 Form is used to pay your **federal** income taxes each year by April 15. Most states require that residents pay **state** income taxes by April 15 also. For this lesson, your task is to fill out the 1040 federal income tax form for Anna Scott. In January, Anna's employer gave Anna the W-2 Form (below) that lists wages and taxes paid during 2018.

### PAGE 1:

- Anna is single, no children (no dependents). Enter Anna's filing status, name, social security number.
- Check "Someone can claim you as a dependent" because Anna lives with her parents.
- Fill in Anna's home address, city, state, zip. Check box that Anna had "Full-year health care coverage."
- Sign Anna's name, today's date, and Anna's occupation (Sales Clerk).

### **PAGE 2:**

Line 1: Write in the amount of Anna's wages (see W-2 form).

Line 2b: Anna's saving account earned \$35.00 interest in 2018. Enter \$35.00 on line 2b.

Line 6: Add lines 1 and 2b — and put the total on Line 6 and on Line 7.

Line 8: Go to Standard Deduction Worksheet for Anna Scott!

Line 10: Subtract Line 8 from Line 7. Enter zero on Line 10. Anna owes no federal taxes!

Line 16 and 18: Enter "Federal income tax withheld" from Anna's W-2.

Line 19: Anna overpaid — so enter "Federal income tax withheld" again on Line 19.

Line 20: Anna wants all her money back, so enter the same answer on Line 20a.

**Do Not:** Fill out "Routing" or "Account" numbers because Anna wants the refund money mailed to her by check rather than by direct deposit into her savings account.

22222		e's social security number 577-44-9922	OMB No. 154	5-00	08				
<b>b</b> Employer identification n	umber (EIN)			1	Wages, tips, other compensation	2	Federal income t	ax withheld	
45-8944603					\$6,240.00	\$589.00			
c Employer's name, addres	s, and ZIP code			3	Social security wages	4 :	Social security ta	x withheld	
Forever 19 Clo		\$6,240.00	\$386.00						
477 City Mall	5	Medicare wages and tips	6 Medicare tax withheld						
Montgomery, A		)/			\$6,240.00		\$91.00		
wionigomery, r		74		7	Social security tips	8 /	Allocated tips		
d Control number				9		10	Dependent care	benefits	
e Employee's first name an	d initial Last nan	ne	Suff.	11	Nonqualified plans	<b>12a</b>			
Anna Scott						o d e			
5598 Riverwal	k Drive			13	Statutory Retirement Third-party employee plan sick pay	<b>12b</b>			
Montgomery, A		)/				o d e			
wionigomery, r		74		14	Other	<b>12c</b>			
						o d e			
						12d			
						ode			
f Employee's address and	ZIP code								
15 State Employer's state	ID number	16 State wages, tips, etc.	17 State incon	ne ta	x 18 Local wages, tips, etc.	9 Loc	al income tax	20 Locality name	
AL 45-894460	3	\$6,240.00	\$147.00						
	e and Tax ement		2018		Department of	the Tre	easury—Internal	Revenue Service	



		ment of the Treasury—Internal Revenu . Individual Income			(99) <b>'N</b>	20	810		1545-0074	IRS Use C	nly—Do r	not write or staple in t	his space.
Filing status:		gle Married filing jointly		ied filing :		telv	Head o	f household	Qualif	ving widow(e			
Your first name an		• _ • • •		ast name			] 1.000 0			,gao(e	<u> </u>	r social security	number
Your standard dec	luctior	n: 🗌 Someone can claim you	, as a de	pendent		You we	re born b	efore Janua	v 2. 1954	You	are blind	d i i	
		rst name and initial		ast name	 >	104110			<i>y</i> 2, 1001		-	use's social secur	ity number
,													
Spouse standard de		n: Someone can claim your s						vas born befo	ore January	2, 1954		Full-year health can br exempt (see inst	0
Home address (nu	mber	and street). If you have a P.O. bo	x, see in	struction	s.					Apt. no.	Pres (see	idential Election Ca	ampaign
City, town or post	office,	state, and ZIP code. If you have	a foreigr	n address	s, atta	ch Scheo	lule 6.					ore than four depe inst. and 🗸 here	
Dependents (se	e ins	ructions):		(2) Soc	cial secu	urity numb	er	(3) Relationship	to you	(4	<b>4) √</b> if qu	alifies for (see inst.):	
(1) First name		Last name								Child tax	credit	Credit for other	dependents
											]		
											]		
											]		
											]		
		alties of perjury, I declare that I have e									knowledge	e and belief, they are	true,
Here		nd complete. Declaration of preparer (	other than	taxpayer)	1		1		rer has any kr	owledge.	1446-10	0	t. Ducto sting
Joint return?	You	r signature			Date		Your	occupation			PIN, en	RS sent you an Identi ter it	ty Protection
See instructions.	-										here (se		
Keep a copy for your records.	Spc	ouse's signature. If a joint return,	both mu	ist sign.	Date	•	Spou	se's occupat	ion		PIN, en		ty Protection
	D								DTIN		here (se		
Paid	Pre	parer's name	Prepare	r's signat	ure				PTIN	1	irm's El		
Preparer												$1 \equiv$	rty Designee
Use Only	Firm	n's name 🕨							Phone no				nployed
	Firm	i's address ►											
Form 1040 (2018)													Page <b>2</b>
	1	Wages, salaries, tips, etc. Attac	h Form(s	s) W-2 .							1		
Attach Form(s)	2a	Tax-exempt interest	2a				$\left  \right $	<b>b</b> Taxabl	e interest		2b		
W-2. Also attach	3a	Qualified dividends	3a				$\left  \right $	<b>b</b> Ordina	ry dividends	;	3b		
Form(s) W-2G and 1099-R if tax was	4a	IRAs, pensions, and annuities .	4a				$\left  \right $	<b>b</b> Taxabl	e amount		4b		
withheld.	5a	Social security benefits	5a										
	6	•	Add any a	6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22							5b		
	7	Adjusted gross income. If you						<b>b</b> Taxabl		· · · · · ·	5b 6		
Standard Deduction for—	I			adjustm						otherwise,	6		
	8	subtract Schedule 1, line 36, fro	om line 6	adjustm	nents t	o incom	e, enter i	the amount	 from line 6; 	• • • • otherwise, • • •	6 7		
<ul> <li>Single or married filing separately</li> </ul>	8	subtract Schedule 1, line 36, fro Standard deduction or itemized	om line 6 <b>d deducti</b> e	o adjustm  <b>ons</b> (from	nents t Schec	incom	e, enter 1  	the amount	 from line 6; 	 otherwise, 	6		
filing separately, \$12,000	8 9 10	subtract Schedule 1, line 36, fro	om line 6 <b>1 deductio</b> uction (se	o adjustm  ons (from ee instruc	nents t Schec tions)	o incom · · · · lule A) ·	e, enter 1	the amount  	 from line 6; 	· · · ·	6 7 8		
filing separately, \$12,000 • Married filing	9 10	subtract Schedule 1, line 36, fro Standard deduction or itemized Qualified business income dedu Taxable income. Subtract lines	om line 6 <b>d deductio</b> uction (se 8 and 9 f	o adjustm  ons (from ee instruc from line	Schect Schect Schect Stions) 7. If ze	io incom lule A) .  ero or les	e, enter 1   s, enter -	the amount  	 from line 6; · · · · · · · ·	· · · ·	6 7 8 9		
filing separately, \$12,000 • Married filing jointly or Qualifying widow(er),	9 10	subtract Schedule 1, line 36, fro Standard deduction or itemized Qualified business income dedu Taxable income. Subtract lines	om line 6 <b>1 deductio</b> uction (se 8 and 9 f eck if any f	o adjustm  ons (from ee instruc from line from: <b>1</b>	Schect Schect Stions) 7. If ze	o incom  lule A) .  ero or les rm(s) 8814	e, enter :   s, enter - <b>2</b>	the amount   0 Form 4972	 from line 6; · ·  3 □	· · · ·	6 7 8 9		
filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of	9 10	subtract Schedule 1, line 36, fro Standard deduction or itemized Qualified business income dedu Taxable income. Subtract lines a Tax (see inst.) (che	om line 6 d deduction uction (se 8 and 9 f eck if any f ule 2 and	o adjustm  ons (from ee instruc from line from: <b>1</b> I check h	Schect Schect Stions) 7. If ze	o incom  lule A) .  ero or les m(s) 8814 	e, enter :   s, enter - <b>2</b>	the amount   0 Form 4972	 from line 6;   3 □	· · · · · · · · · · · ·	6 7 8 9 10		
filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000	9 10 11	subtract Schedule 1, line 36, fro Standard deduction or itemized Qualified business income dedu Taxable income. Subtract lines a Tax (see inst.) (che b Add any amount from Schedu	om line 6 d deduction uction (se 8 and 9 f eck if any f ule 2 and pendents	o adjustm  ons (from ee instruc from line from: <b>1</b> I check h	Scheo Scheo tions) 7. If ze For ere	to incom iule A) . ero or les m(s) 8814 b Add	e, enter :  s, enter - <b>2</b>	the amount   0 Form 4972  nt from Schedu		· · · · · · · · · · · ·	6 7 8 9 10 11		
filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked	9 10 11 12	subtract Schedule 1, line 36, fro Standard deduction or itemized Qualified business income dedu Taxable income. Subtract lines a Tax (see inst.) (che b Add any amount from Schedu a Child tax credit/credit for other dep	om line 6 d deduction uction (see 8 and 9 f eck if any f ule 2 and pendents _ zero or le	adjustm ons (from ee instruc from line from: <b>1</b> I check h	Schect Schect tions) 7. If ze For ere	o incom iule A) . ero or les m(s) 8814 <b>b Add</b>	e, enter -  s, enter - <b>2</b>	the amount   0 Form 4972  nt from Schedu		· · · · · · · · · · · ·	6 7 8 9 10 11 12		
filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard	9 10 11 12 13	subtract Schedule 1, line 36, fro Standard deduction or itemized Qualified business income dedu Taxable income. Subtract lines a Tax (see inst.) (che b Add any amount from Schedu a Child tax credit/credit for other dep Subtract line 12 from line 11. If	om line 6 d deduction (see 8 and 9 f eck if any f ule 2 and bendents _ zero or le	o adjustrr ons (from ee instruc from line from: 1 I check h	Scheo scheo stions) 7. If ze For ere	o incom  ero or les rm(s) 8814  <b>b Add</b> 	e, enter +	the amount   0 Form 4972  nt from Schedu		· · · · · · · · · · · ·	6 7 8 9 10 11 12 13		
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### Standard Deduction Worksheet for Anna Scott

#### For Anna --

Anna lived with her parents during 2018. Anna's asked her parents if they are claiming her as a dependent on their 1040. Anna's parents said, "Yes." Therefore, Anna needs to fill out the form below.

### Fill out the Worksheet below for Anna --

- #1 -- No check mark. Enter ZERO on Line 1.
- #2 is "Yes." Add \$350 plus Anna's \$6,240.00 wages. Enter total on Line 2.
- Bank interest Anna received does not count as "earned income."
- #3 -- Enter \$12,000 for single on Line 3.
- #4a -- You figure it out for Anna!
- Write #4a amount on Anna's 1040 Line 8

### Standard Deduction Worksheet for Dependents—Line 8

Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Check if: Vou were born before January 2, 1954			
	You are blind	Total number of boxes	1.	
	Spouse was born before January 2, 1954	checked	1.	
	Spouse is blind			
2.	Is your <b>earned income</b> * more than \$700?			
	<b>Yes.</b> Add \$350 to your earned income. Enter the total		2	
	<b>No.</b> Enter \$1,050	}	2.	
3.	Enter the amount shown below for your filing status.			
	<ul> <li>Single or married filing separately—\$12,000</li> <li>Married filing jointly—\$24,000</li> <li>Head of household—\$18,000</li> </ul>	}	3.	
4.	Standard deduction.	J		
a.	Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1954, and n amount on Form 1040, line 8. Otherwise, go to line 4b	4a.		
b.	If born before January 2, 1954, or blind, multiply the number on line 1 b			
	household)			
c.	Add lines 4a and 4b. Enter the total here and on Form 1040, line 8		4c.	

#### For you --

Ask your parents: Do you claim me as a dependent?

Your parents may claim you as a dependent on their 1040 if they support you one-half of the year or more. If your parents claim you as a dependent, you **may not** claim yourself as a dependent on your 1040. The refund is usually larger when your parents claim you as a dependent on their 1040.

