

TAXES - 1040 FORM - Ben Miller



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.



22222		a Employee's social security number 577-44-9922		OMB No. 1545-0008			
b Employer identification number (EIN) 12-4400688			1 Wages, tips, other compensation \$33,235.00		2 Federal income tax withheld \$2,542.00		
c Employer's name, address, and ZIP code Fresh Food Grocery Store 478 Main Street Hilltop City, California 95466			3 Social security wages \$33,235.00		4 Social security tax withheld \$1,870.00		
			5 Medicare wages and tips \$33,235.00		6 Medicare tax withheld \$457.00		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Ben A. Miller		Last name Miller		11 Nonqualified plans		12a	
901 West 23rd Street Apartment 33 Hilltop City, California 95466			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 CA	Employer's state ID number 12-4400688	16 State wages, tips, etc. \$33,235.00	17 State income tax \$670.27	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2018** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial Last name Your social security number

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial Last name Spouse's social security number

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name Preparer's signature PTIN Firm's EIN Check if: 3rd Party Designee Self-employed

Firm's name Phone no.

Firm's address

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a Tax-exempt interest	2a	
3a Qualified dividends	3a	
4a IRAs, pensions, and annuities	4a	
5a Social security benefits	5a	
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	
8 Standard deduction or itemized deductions (from Schedule A)	8	
9 Qualified business income deduction (see instructions)	9	
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	
11 a Tax (see inst.) (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	
b Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	
12 a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	
14 Other taxes. Attach Schedule 4	14	
15 Total tax. Add lines 13 and 14	15	
16 Federal income tax withheld from Forms W-2 and 1099	16	
17 Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863	17	
Add any amount from Schedule 5	17	
18 Add lines 16 and 17. These are your total payments	18	
Refund 19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	
20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	20a	
Direct deposit? See instructions. b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number		
21 Amount of line 19 you want applied to your 2019 estimated tax	21	
Amount You Owe 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	
23 Estimated tax penalty (see instructions)	23	

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

Standard Deduction for—

- Single or married 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 deduction, see instructions.

TAX TABLE 2018 -- for Ben Miller

If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—					
21,000						24,000					
21,000	21,050	2,333	2,142	2,333	2,251	24,000	24,050	2,693	2,502	2,693	2,611
21,050	21,100	2,339	2,148	2,339	2,257	24,050	24,100	2,699	2,508	2,699	2,617
21,100	21,150	2,345	2,154	2,345	2,263	24,100	24,150	2,705	2,514	2,705	2,623
21,150	21,200	2,351	2,160	2,351	2,269	24,150	24,200	2,711	2,520	2,711	2,629
21,200	21,250	2,357	2,166	2,357	2,275	24,200	24,250	2,717	2,526	2,717	2,635
21,250	21,300	2,363	2,172	2,363	2,281	24,250	24,300	2,723	2,532	2,723	2,641
21,300	21,350	2,369	2,178	2,369	2,287	24,300	24,350	2,729	2,538	2,729	2,647
21,350	21,400	2,375	2,184	2,375	2,293	24,350	24,400	2,735	2,544	2,735	2,653
21,400	21,450	2,381	2,190	2,381	2,299	24,400	24,450	2,741	2,550	2,741	2,659
21,450	21,500	2,387	2,196	2,387	2,305	24,450	24,500	2,747	2,556	2,747	2,665
21,500	21,550	2,393	2,202	2,393	2,311	24,500	24,550	2,753	2,562	2,753	2,671
21,550	21,600	2,399	2,208	2,399	2,317	24,550	24,600	2,759	2,568	2,759	2,677
21,600	21,650	2,405	2,214	2,405	2,323	24,600	24,650	2,765	2,574	2,765	2,683
21,650	21,700	2,411	2,220	2,411	2,329	24,650	24,700	2,771	2,580	2,771	2,689
21,700	21,750	2,417	2,226	2,417	2,335	24,700	24,750	2,777	2,586	2,777	2,695
21,750	21,800	2,423	2,232	2,423	2,341	24,750	24,800	2,783	2,592	2,783	2,701
21,800	21,850	2,429	2,238	2,429	2,347	24,800	24,850	2,789	2,598	2,789	2,707
21,850	21,900	2,435	2,244	2,435	2,353	24,850	24,900	2,795	2,604	2,795	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		a Employee's social security number 577-44-9922		OMB No. 1545-0008	
b Employer identification number (EIN) 45-8944603		1 Wages, tips, other compensation \$6,240.00		2 Federal income tax withheld \$589.00	
c Employer's name, address, and ZIP code Forever 19 Clothing 477 City Mall Lane Montgomery, Alabama 35004		3 Social security wages \$6,240.00		4 Social security tax withheld \$386.00	
		5 Medicare wages and tips \$6,240.00		6 Medicare tax withheld \$91.00	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Anna Scott 5598 Riverwalk Drive Montgomery, Alabama 35004		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number AL 45-8944603	16 State wages, tips, etc. \$6,240.00	17 State income tax \$147.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2018** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial _____ Last name _____ Your social security number _____

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. _____ If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature _____ Date _____ Your occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Paid Preparer Use Only

Preparer's name _____ Preparer's signature _____ PTIN _____ Firm's EIN _____ Check if: 3rd Party Designee Self-employed

Firm's name ▶ _____ Phone no. _____

Firm's address ▶ _____

	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRAs, pensions, and annuities	4a	
	5a Social security benefits	5a	
	6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	
	7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	
	8 Standard deduction or itemized deductions (from Schedule A)	8	
	9 Qualified business income deduction (see instructions)	9	
	10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	
	11 a Tax (see inst.) _____ (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____) b Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	
	12 a Child tax credit/credit for other dependents _____ b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	
	13 Subtract line 12 from line 11. If zero or less, enter -0-	13	
	14 Other taxes. Attach Schedule 4	14	
	15 Total tax. Add lines 13 and 14	15	
	16 Federal income tax withheld from Forms W-2 and 1099	16	
	17 Refundable credits: a EIC (see inst.) _____ b Sch. 8812 _____ c Form 8863 _____ Add any amount from Schedule 5 _____	17	
	18 Add lines 16 and 17. These are your total payments	18	
	19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	
	20a Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	20a	
	b Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number _____		
	21 Amount of line 19 you want applied to your 2019 estimated tax 21	21	
Amount You Owe	22 Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions 22	22	
	23 Estimated tax penalty (see instructions) 23	23	

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

Standard Deduction for—

- Single or married 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 deduction, see instructions.

Direct deposit? See instructions.

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.

<p>1. Check if: <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Spouse is blind</p> <p>2. Is your earned income* more than \$700? <input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$1,050</p> <p>3. Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single or married filing separately—\$12,000 • Married filing jointly—\$24,000 • Head of household—\$18,000 </p> <p>4. Standard deduction. a. Enter the smaller of line 2 or line 3. If born after January 1, 1954, and not blind, stop here and enter this amount on Form 1040, line 8. Otherwise, go to line 4b b. If born before January 2, 1954, or blind, multiply the number on line 1 by \$1,300 (\$1,600 if single or head of household) c. Add lines 4a and 4b. Enter the total here and on Form 1040, line 8</p>	<p>Total number of boxes checked 1.</p> <p>..... 2.</p> <p>..... 3.</p> <p>..... 4a.</p> <p>..... 4b.</p> <p>..... 4c.</p>
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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.

