

Tax Extra Practice Scenario: Bueller Family

Log into the Training Website

- a. Go to the TBB training website: <https://training.thebenefitbank.org/>
- b. In the “Login Name” box enter oh + any number 1-500 (ex. Oh499)
- c. In the “Password” box enter tbb12345
- d. Click the “Log In” button

Create a Client

1. Alvin Bueller lives at 47 N Main Street, Columbus, Ohio 43215 in Franklin County
2. He prefers English
3. His email address is abueller@obbmail.com
4. Create his login name using the suggested structure and allow Alvin to enter his password, select the security questions and provide the answers

Agreements

5. He reads and agrees to the Terms and Conditions of Use
6. He’s ok with sharing his information
7. From Alvin’s homepage, click “My Taxes”, then click “2016 Income Taxes”, then click “File Now”

Household Information

8. Alvin’s title is Mr.
9. Yes, there are no other people in his household
10. Use the table below to complete the Household Information section

Household Member	Relation	Date of Birth	Marital Status	Social Security Number	Citizen	Disabled or blind
Mr. Alvin Bueller	Self	12/01/1966	Divorced (1998)	544-44-5555	Yes	No
Ms. Wendy D. Bueller	Grandchild	02/05/2005	Single	888-77-1234	Yes	No

11. No one is disabled and no one is blind
12. No one is a current member of the military or a veteran
13. No one is a surviving spouse or a dependent child of a veteran
14. Alvin prefers English for reading and writing
15. Alvin does not have a separate mailing address
16. His home phone number is 614-555-4433

Alvin verifies that the household information summary is correct

Healthy U and Other Programs

- 17. The household is not receiving Food Assistance, Cash Assistance, or Medicaid
- 18. No one in his household is a veteran
- 19. No one in his household lives with a long-term medical condition
- 20. No one is a caregiver
- 21. No one is interested in receiving information on disaster preparedness

Preliminary Information

Alvin reviews the unsupported situations and limitations of The Benefit Bank and he still wants The Benefit Bank to prepare his taxes

- 22. Ohio was his state of residence
- 23. Alvin would also like to complete his Ohio taxes with The Benefit Bank
- 24. He does not wish to disclose his information
- 25. He would like to consent to use his information

Federal Filing Status and Dependents

- 26. Alvin's marital status is divorced
- 27. He is a citizen
- 28. No one else lived with Alvin besides Wendy and he did not provide financial support to anyone else
- 29. Wendy is a citizen
- 30. Alvin provided more than half of Wendy's total financial support last year
- 31. Wendy lived with Alvin for the whole year as a member of his household
- 32. No one else can claim Wendy as a dependent
- 33. Alvin would like to claim Wendy as a dependent
- 34. He paid more than half the cost of keeping up his home last year
- 35. Alvin's filing status is head of household
- 36. No one can claim Alvin as a dependent so he can claim an exemption for himself
- 37. He would not like to authorize \$3 to go to the Presidential Election Campaign Fund

Income for Federal Taxes

Alvin has two types of income form to report: a W-2 and a 1099-G which can be found on the next page. It is important to enter this information exactly as it appears on the form.

a Employee's social security number 544-44-5555		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 12-2222222		1 Wages, tips, other compensation 21,325.35	2 Federal income tax withheld 2,056.78		
c Employer's name, address, and ZIP code Big Box Mart 185 Industrial Parkway Dublin, OH 43016		3 Social security wages 22,893.76	4 Social security tax withheld 612.43		
		5 Medicare wages and tips 22,893.76	6 Medicare tax withheld 309.91		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Alvin		Last name Bueller		11 Nonqualified plans	
47 N Main St. Columbus, OH 43215		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 D 1,568.41	
		14 Other		12b	
				12c	
f Employee's address and ZIP code				12d	
15 State OH	Employer's state ID number 789123	16 State wages, tips, etc. 21,325.35	17 State income tax 421.78	18 Local wages, tips, etc. 22,893.76	19 Local income tax 436.18
				20 Locality name COLS	

Form W-2 Wage and Tax Statement 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. Ohio Department of Job and Family Services PO Box 78654 Columbus, OH 43215		1 Unemployment compensation \$ 843.92	OMB No. 1545-0120		Certain Government Payments
PAYER'S federal identification number 54-9871231		2 State or local income tax refunds, credits, or offsets \$	Form 1099-G		
RECIPIENT'S name Alvin Bueller	RECIPIENT'S identification number 544-44-5555	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 84.33		Copy 1 For State Tax Department
Street address (including apt. no.) 47 N Main St.		5 RTAA payments \$	6 Taxable grants \$		
City or town, state or province, country, and ZIP or foreign postal code Columbus, OH 43215		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
Account number (see instructions)		9 Market gain \$			
10a State	10b State identification no.	11 State income tax withheld \$			

Form 1099-G www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

38. Alvin did not repay any of the unemployment compensation

Deductions and Adjustments for Federal Taxes

39. Alvin did not pay any student loan interest

40. He did not pay alimony or separate maintenance

41. He did not pay any educator expenses

- 42. Alvin did not contribute to a Health Savings Account (HSA) nor have excess contributions in an HSA
- 43. He did not have any travel expenses as an Armed Forces Reservist, business expenses as a fee-basis government official, or business expenses as a performing artist
- 44. Alvin contributed to a traditional IRA
- 45. He did not have excess contributions in an IRA
- 46. He did not pay tuition or fees for post-secondary education
- 47. None of his income is for foster care payments or Medicaid waiver payments
- 48. Alvin is covered by a defined contribution plan
- 49. Alvin contributed \$1,568.41 to his IRA last year
- 50. He is not blind
- 51. He would like to take his standard deduction

Alvin reviews his summary of taxable income, adjustments, and deductions

Credits for Federal Taxes

- 52. Alvin did not pay for any child care
- 53. He did not pay any mortgage interest
- 54. Alvin is not a full-time student
- 55. He contributed \$1,568.41 to his IRA
- 56. He did not have some of his salary put into any other retirement plans
- 57. He did not receive any distributions from a retirement plan
- 58. Yes, he would like to claim the Earned Income Tax Credit (EITC)
- 59. His EITC has never been denied or reduced
- 60. His wages were not earned as an inmate of a penal institution
- 61. Wendy lived with Alvin in the US for the entire year

The online service will say the EITC will be \$2872

- 62. He did not make any estimated federal income tax payments or apply last year's refund to this year's
- 63. He did not file a form 4868 to request an extension to file

Alvin reviews the summary of credits and payments

Health Coverage and Premium Tax Credit

- 64. Alvin's minimum essential coverage status is "did not have coverage"
- 65. Wendy's minimum essential coverage status is "covered all year"
- 66. No one received health coverage through the Health Insurance Marketplace
- 67. Alvin did not receive an exemption or an Exemption Certificate Number (ECN)
- 68. The cost of the cheapest employer-sponsored or Marketplace healthcare plan exceeds 8.13% of his household income (coverage is unaffordable)

69. Alvin is claiming the exemption "Coverage is unaffordable" for the full year

Completing Your Federal Return

The online service will say the federal government owes Alvin a refund of \$6,013

70. He would like to e-file the return

71. He would like to direct deposit his refund into one checking account: Routing number 041000124 and account number 987645123

72. You are not filing this return as Power of Attorney

73. His daytime telephone number is 614-555-4433

74. His occupation is warehouse

75. The IRS did not assign a 6-digit number to Alvin due to identity theft

76. He would not like to designate another person to discuss the return with the IRS

Ohio State Taxes

77. Alvin is a full-time resident of Ohio

78. Alvin lived at 47 N Main St. Columbus, OH 43215 Franklin County Franklin County all of last year

79. He did not move within Ohio last year

80. His school district is Columbus CSD

Alvin verifies that the residency summary is complete and correct

81. Alvin was not paid back for any college tuition or fees during the tax year

82. He was not paid back for any other expenses that were deducted in another year

83. He was not in the military last year

84. He did not need to pay back income earned in a previous year

85. He did not donate an organ last year

86. He did not put money into anyone's CollegeAdvantage 529 nor did he have carryover amounts to deduct this year

87. He did not put money in a STABLE account, Ohio's ABLE Plan

88. Alvin did not pay any unreimbursed health care expenses

89. Alvin did not have an employer-paid or employer-subsidized accident and health plan for qualifying relatives last year

Alvin verifies the taxable income summary

90. He did not lose a job in 2014, 2015, or 2016

91. He did not donate to a political campaign this year

92. He did not restore any historical buildings last year

93. He did not make any Ohio state estimated tax payments last year

94. He did not have part of last year's refund credited to this year's

95. Alvin did not submit a filing extension request

96. He did not buy anything he did not pay sales tax on

97. He certifies that no sales or use tax is due

98. He has never claimed the Ohio Lump Sum Retirement Credit

99. He would like to donate \$1 to the Ohio Political Party Fund

The online service will say that Alvin's state refund is \$422

100. He would not like to donate to any funds

101. He would not like to credit any part of this year's return to next year's

Alvin verifies the refund/payment summary

Ohio School District Taxes

102. COLS tax in the amount of \$436.18 was withheld for city tax

The online service will say this school district does not collect taxes

Completing Your Ohio Return

103. Alvin would like to e-file his return

104. Alvin agrees to the e-file perjury statement

105. He would like to direct deposit his Ohio refund

106. His account is located within the United States

107. He would like to direct deposit his refund into the same account as the federal refund

108. He agrees to the Ohio Department of Taxation's direct deposit terms

E-File Submission

109. Alvin would like to confirm his identity using his prior-year PIN

110. His prior-year PIN was 31957

111. He agrees to the perjury statement

112. He agrees to the electronic transmission statement

113. He agrees that he is signing his return by entering his prior-year PIN

114. He would like to use the same PIN this year: 31957

115. Alvin does not wish to share his identification information

116. He would like to receive his e-file status by email

Great Job!

You should print follow-up instructions for any interested clients. Remember, you'll need to print two copies of your client's return if they are filing by mail. Clients can also choose to register to vote for the first time or change their registration information and provide feedback to The Benefit Bank.