

FEDERAL INCOME TAX

Additional Instructions for ALL Return Problems

(to be read and followed before submitting each RP during the semester)

Hopefully these "hints" will improve students' work on the Return Problems this semester. Read and follow them carefully for each RP submitted:

1. Prepare the return in pencil. Be neat.
2. Follow the instructions on the return concerning
 - a. printing letters and words
 - b. printing numbers
3. The IRS instructions for 1040EZ, 1040A, and 1040 are available to you at the IRS web site online. The instructions should offer some help should you need or desire specific line-by-line instructions. In addition, be sure to calculate the tax using the *appropriate 2009 tax table* from 1040 instructions, from a current Publication 17, BUT NOT from the back of the textbook (since we are filing a 2009 return).
4. Concerning signatures, dates, occupations:
 - a. DO NOT sign for the taxpayer (unless you are the taxpayer; when you are filing Return Problems you are the preparer, not the taxpayer). Sign these 1040EZs only if you are Jill Williams or Julie Williams.
 - b. DO NOT date the signature for the taxpayer.
 - c. DO indicate the occupation(s) of taxpayer (and spouse).
 - d. DO sign and complete the paid preparer's information if you are the preparer (assume you are a paid preparer).
5. Always fill in required information and check appropriate boxes on a return even if the instructions don't specify what to do. (Examples: social security numbers, zip code, presidential campaign election, foreign bank account, number of miles moved, business code, etc.) Assume something! Do something!
6. Write the taxpayer's name and identification information on each page that it is supposed to be written on; do not write it on pages on which it does not belong. Follow the instructions for each page.
7. For multi-page returns (later), always arrange the forms in the order specified in the instructions, i.e. use the "sequence number" on each form.