

Comprehensive Tax Return Problems

INDIVIDUAL TAX RETURN PROBLEM 1

Required:

- Use the following information to complete Keith and Jennifer Hamilton's 2011 federal income tax return. If information is missing, use reasonable assumptions to fill in the gaps.
- Form 1040, supporting schedules, and instructions to the forms and schedules can be found at the IRS Web site (www.irs.gov).

Facts:

1. Keith Hamilton is employed as an airline pilot for Flyby Airlines in Las Vegas, NV. Jennifer is employed as a teacher's assistant at Small World Elementary School, in Henderson, NV. Keith and Jennifer live in a home they purchased this year. Keith and Jennifer have three children who lived with them all year, Joshua (17), Danielle (14), and Sara (10). Keith and Jennifer provided the following personal information:
 - Keith and Jennifer do not want to contribute to the presidential election campaign.
 - Keith and Jennifer do not claim itemized deductions.
 - Keith and Jennifer live at 3678 Blue Sky Drive, Henderson, NV 89052.
 - Keith's birthday is 10/12/1966 and his Social Security number is 535-22-4466.
 - Jennifer's birthday is 7/16/1969 and her Social Security number is 535-44-2255.
 - Joshua's birthday is 6/30/1994 and his Social Security number is 454-54-5454.
 - Danielle's birthday is 8/12/1997 and her Social Security number is 343-43-4343.
 - Sara's birthday is 5/13/2001 and her Social Security number is 232-32-3232.
2. Keith received the following Form W-2 for 2011 from Flyby Airlines.

Employee's social security number 535-22-4466		Employer's name, address, and ZIP code Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		State, territory, or possession NV	
1 Wages, tips, other compensation 100,000.00		2 Federal income tax withheld 24,000.00		3 Social Security tax withheld 1,500.00	
4 State income tax 2,000.00		5 Medicare tax withheld 5,500.00		6 Social Security tax 1,500.00	
7 Local income tax 200.00		8 Railroad retirement tax 0.00		9 Other taxes 0.00	
10 Health insurance 0.00		11 Dependent care benefits 0.00		12 Section 125 plan benefits 0.00	
13 Other benefits 0.00		14 Other deductions 0.00		15 Total deductions 11,000.00	
16 Other deductions 0.00		17 Total wages, tips, etc. 100,000.00		18 Total federal tax 24,000.00	
19 Total state tax 2,000.00		20 Total Medicare tax 5,500.00		21 Total Social Security tax 1,500.00	
22 Total other taxes 0.00		23 Total deductions 11,000.00		24 Total tax 24,000.00	

Form **W-2** Wage and Tax Statement **2011** Department of the Treasury - Internal Revenue Service
 Copy B—To Be Filed With Employer's FODORA Tax Returns.
 This information is being furnished to the Internal Revenue Service.

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SA Adler



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