

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		Employer's federal identification number 83-1234567	
1 Wages, tips, other compensation 100,000.00		2 Federal income tax withheld 24,000.00		3 State income tax withheld 4,000.00	
3 Social Security tax 1,530.00		4 Medicare tax 3,750.00		5 Social Security tax credit 0.00	
6 Union dues and fees 200.00		7 Health insurance 1,000.00		8 Life insurance 0.00	
9 Other deductions 0.00		10 Dependent care benefits 0.00		11 Flexible spending account (FSA) benefits 0.00	
12 Rollover benefits 0.00		13 Other benefits 0.00		14 Other 0.00	
15 Total wages, tips, etc. 100,000.00		16 State wages, tips, etc. 100,000.00		17 Total income tax 28,000.00	
18 Total federal tax 1,530.00		19 Total state tax 4,000.00		20 Total tax 5,530.00	
21 Total other tax 0.00		22 Total tax 5,530.00		23 Total tax 5,530.00	

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.

Comprehensive Volume Tax Return Problem Solutions

G Thomas



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