

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 (or print from computer). Be neat.
2. Follow the instructions on the return and in instruction booklet available online.
3. The IRS instructions for 1040EZ, 1040A, and 1040 is available online on the IRS web site. 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 Publication 17, or from the IRS website, but NOT from the back of the textbook (since they are for the wrong year).
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).
 - 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, 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.