

Form 540 Problem 2 Data Sheet

Form 1040 is completed for the following client. You must now complete a Form 540. Below is information needed to complete the state tax return.

Client Information

Name:	Sandra Short – 000-00-0000
Birth Date:	09/28/1987
Address:	452 Shoo Fly Lane Fillmore, CA 93015
Phone #:	000.000.0000
Filing Status:	Head of Household
Dependents:	Shelly Short
Birth Date:	05/12/2011

Additional Information

1. Sandra worked part time in 2015. She takes the standard deduction.
2. Shelly is Sandra's daughter and lives with her all year.
3. Sandra's brother, Sam, lives with Sandra all year but she is not sure if she can claim him as a dependent. Sam is 25, attends community college, and does not work. Sam's dad gives him \$100.00 per month to help with expenses until he graduates. Sam's SSN: 000-00-0000. Sam's birth date: 02/15/1990.
4. Sandra pays \$1,800.00 per year childcare for Shelly. Her daycare provider is Susie Smith, 000-00-0000, located at 555 Shoo Fly Lane, Fillmore, CA 93015. All care was provided at 555 Shoo Fly Lane. Her telephone number is 831.000.0000.
5. Sandra thinks she qualifies for the renter's credit. Everyone in the household is all year covered under Sandra's insurance plan through her employer.
6. Sandra has rented the same house for the entire year. The rental property is not exempt from property tax. Sandra pays rent to Firestone Properties, 379 Fernbridge Way Fillmore, CA 93015 831.111.1111.

Form 540, Problem 2 W-2 Information for Sandra Short

Form W-2 Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

		a Employee's social security number	OMB No. 1545-0008 This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
b Employer identification number (EIN) 95-1144332		1 Wages, tips, other compensation 5000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code STACKERS SUPPLY 865 FREEMONT AVE FILLMORE CA 93015		3 Social security wages 5000		4 Social security tax withheld 310		
		5 Medicare wages and tips 5000		6 Medicare tax withheld 73		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial SANDRA 452 SHOO FLY LN FILLMORE CA 93015		11 Nonqualified plans		12a See instructions for box 12 DD 1856		
				12b		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12c		
		14 Other		12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	8405344	5000		5000	250	SDI

Your first name and initial SANDRA	Last name SHORT	OMB No. 1545-0074 Your social security number 002-00-4863
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 452 SHOO FLY LN		▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). FILMORE CA 93015		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing status Check only one box.

1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	4 <input checked="" type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
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Exemptions

6a **Yourself.** If someone can claim you as a dependent, **do not check** box 6a.

b **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
SHELLY	SHORT	002-02-4863	DAUGHTER	<input checked="" type="checkbox"/>	
SAM	SHORT	002-03-4863	BROTHER	<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

If more than six dependents, see instructions.

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you 2
- did not live with you due to divorce or separation (see instructions) 0
- Dependents on 6c not entered above** 0

Add numbers on lines above ▶ 3

d **Total number of exemptions claimed.**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	5000
8a	Taxable interest. Attach Schedule B if required.	8a	15
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
11b	Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	
12b	Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
14b	Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your total income. ▶	15	5015

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments.	20	
21	Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	5015

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040A** (2016)

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Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	5015
	23a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
	b If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,300	24 Enter your standard deduction .	24	9300
	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	0
	26 Exemptions. Multiply \$4,050 by the number on line 6d.	26	12150
	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	▶ 27	0
	28 Tax , including any alternative minimum tax (see instructions).	28	
	29 Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30 Add lines 28 and 29.	30	
	31 Credit for child and dependent care expenses. Attach Form 2441.	31	
	32 Credit for the elderly or the disabled. Attach Schedule R.	32	
	33 Education credits from Form 8863, line 19.	33	
	34 Retirement savings contributions credit. Attach Form 8880.	34	
	35 Child tax credit. Attach Schedule 8812, if required.	35	
	36 Add lines 31 through 35. These are your total credits .	36	
	37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
	38 Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	39 Add line 37 and line 38. This is your total tax .	39	0
	40 Federal income tax withheld from Forms W-2 and 1099.	40	
	41 2016 estimated tax payments and amount applied from 2015 return.	41	
	42a Earned income credit (EIC).	42a	1709
	b Nontaxable combat pay election. 42b		
	43 Additional child tax credit. Attach Schedule 8812.	43	300
	44 American opportunity credit from Form 8863, line 8.	44	
	45 Net premium tax credit. Attach Form 8962.	45	
	46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	▶ 46	2009
Refund	47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	2009
	48a Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 48a		2009
	▶ b Routing number <input type="text" value="XXXXXX XXXX"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input type="text" value="XXXXXXXXXXXXXXXXXXXXXXXXXXXX"/>		
	49 Amount of line 47 you want applied to your 2017 estimated tax .	49	
Amount you owe	50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	
	51 Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/>
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.		
	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
			Daytime phone number
			800-522-5665
			If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid preparer use only	Print/type preparer's name	Preparer's signature	Date
	IRS PREPARER		11/21/2016
	Firm's name ▶ PRACTICE LAB	Firm's EIN ▶	PTIN
	Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005		S01718014
		Check <input type="checkbox"/> if self-employed	Phone no. 202-202-2022

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