

Homework Solutions

Chapter 3

Chapter 3 homework 1

Homework 1 – 1

(1) Peter P. Pepper (SSN 123-33-4455) lives at 101 Peck Place, Pittsburgh, PA 15215 with his wife, Belle H. (SSN 108-62-4388).

1.

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|--|--|--|---|--|
| Form 1040 | Department of the Treasury—Internal Revenue Service (99) | 2013 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. |
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20____ | | | See separate instructions. | |
| Your first name and initial PETER P | Last name PEPPER | | Your social security number 123 33 4455 | |
| If a joint return, spouse's first name and initial BELLE H | Last name PEPPER | | Spouse's social security number 108 62 4388 | |
| Home address (number and street). If you have a P.O. box, see instructions. 101 PECK PLACE | | | Apt. no. | ▲ 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). PITTSBURGH, PA 15215 | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Foreign country name | | Foreign province/state/county | Foreign postal code | |
| Filing Status | 1 <input type="checkbox"/> Single | 4 <input 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. ► _____ | | |
| Check only one box. | 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ► _____ | | | |

Chapter 3 Homework 1

Homework 1 – 2

(2) Katherine T. Newton (SSN 036-22-5381) lives at 39 River Rd., Cleveland, OH 44121 where she maintains a household for herself and her son, Mark (SSN 649-52-1425). She is not legally separated or divorced although she has lived apart from her husband for all of 2013. She signed a document to allow Mark's father to claim him as a dependent.

2.

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|---|--|---|--|--|
| Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return | | 2013 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. |
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20____ | | See separate instructions. | | |
| Your first name and initial KATHERINE T | Last name NEWTON | Your social security number 036 22 5381 | | |
| 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. 39 RIVER RD | | Apt. no. | ▲ 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). CLEVELAND, OH 44121 | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | |
| Foreign country name | Foreign province/state/county | Foreign postal code | | |
| Filing Status | 1 <input type="checkbox"/> Single | 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. ► MARK NEWTON | | |
| Check only one box. | 2 <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ► | | | |

Chapter 3 Homework 1

Homework 1 - 3

(3) Gary C. Kelly (SSN 087-42-4400) and Karen M. Scott (SSN 045-93-2020) lived at 1446 Armour Rd., Hamburg, NY 14075 until Gary moved out in June, 2012. They were divorced on December 30, 2013. Fill in Karen's heading and filing status.

3.

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|---|---|--|---|--|
| Form 1040 | Department of the Treasury—Internal Revenue Service (99) | 2013 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. |
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20____ | | | See separate instructions. | |
| Your first name and initial KAREN M | Last name SCOTT | | Your social security number 045 93 2020 | |
| 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. 1446 ARMOUR ROAD | | | Apt. no. | ▲ 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). HAMBURG, NY 14075 | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Foreign country name | | Foreign province/state/county | Foreign postal code | |
| Filing Status | 1 <input checked="" type="checkbox"/> Single | 4 <input 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 |
| Check only one box. | 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. ▶ _____ | | |

Chapter 3 homework 1

Homework 1 – 4

(4) Peggy Sue Miller (SSN 072-43-0987) and her daughter, Lisa Hudd (SSN 644- 41-9233, age 12) live at 13 Appletree Lane, Apt.4B, Phoenix, AZ 85014. Peggy pays all the household expenses.

4.

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|---|--|---|--|--|
| Form 1040 | Department of the Treasury—Internal Revenue Service (99) | 2013 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. |
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 | | | See separate instructions. | |
| Your first name and initial PEGGY SUE | Last name MILLER | | Your social security number 072 43 0987 | |
| 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. 13 APPLETREE LANE | | | Apt. no. 4B | ▲ 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). PHOENIX, AZ 85014 | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Foreign country name | | Foreign province/state/county | Foreign postal code | |
| Filing Status | 1 <input type="checkbox"/> Single | 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. ▶ _____ | | |
| Check only one box. | 2 <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ _____ | | | |

Chapter 3 homework 1

Homework 1 - 5

(5) Sam E. Davis (SSN 188-32-3831) and his wife, Connie C. (SSN 174-11-7377) were living at 183 Big Run Pkwy, Jacksonville, FL 32201 when Sam died in 2011. Connie maintains the household where she and their dependent daughter, Betty (SSN 360-71-0970), still reside. Fill in Connie's heading and filing status.

5.

| | | | | |
|--|--|--|--|--|
| Form 1040 Department of the Treasury—Internal Revenue Service (99) | | 2013 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. |
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 | | See separate instructions. | | |
| Your first name and initial CONNIE C | Last name DAVIS | Your social security number 174 11 7377 | | |
| 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. 183 BIG RUN PARKWAY | | Apt. no. | ▲ 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). JACKSONVILLE, FL 32201 | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | |
| Foreign country name | Foreign province/state/county | Foreign postal code | | |
| Filing Status | 1 <input type="checkbox"/> Single | 4 <input 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. ▶ _____ | | |
| Check only one box. | 2 <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 <input checked="" type="checkbox"/> Qualifying widow(er) with dependent child | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ _____ | | | |

Chapter 3 homework 1

Homework 1 – 6

(6) Stuart A. Chandlure (SSN 074-33-6298) and his wife, Marian L. (SSN 078-61- 5555) live together at 33 Wildwind Place, Paoli, PA 19301. They will not be filing a joint return. Fill in Stuart’s heading and filing status.

6.

| | | | | | |
|---|--|---|--|--|--|
| Form 1040 Department of the Treasury—Internal Revenue Service (99) | | 2013 | | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space. |
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 | | | | See separate instructions. | |
| Your first name and initial STUART A | | Last name CHANDLURE | | Your social security number 074 33 6298 | |
| If a joint return, spouse’s first name and initial | | Last name | | Spouse’s social security number 078 61 5555 | |
| Home address (number and street). If you have a P.O. box, see instructions. 33 WILDWIND PLACE | | | | Apt. no. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PAOLI, PA 19301 | | | | ▲ Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code | |
| Filing Status | | 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input checked="" type="checkbox"/> Married filing separately. Enter spouse’s SSN above and full name here. ► MARIAN L CHANDLURE | | 4 <input 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 | |
| Check only one box. | | | | | |

Chapter 3 homework 2

Homework 2 – 1

(1) Wendell and Kelly Wilke are married but, in May 2013, Wendell moved out of the family home and will not file a joint return with Kelly. They have no children. In June 2013, Kelly's mother Ima moved into the home. Kelly paid over half of Ima's support and all of the cost of keeping up the home. Complete Kelly's filing status section.

1. Wilke (Parent would qualify her for H/H if she were not married. Parent does not qualify her to be considered unmarried.)

| | | | | |
|----------------------|---------------------|---|--|--|
| Filing Status | 1 | <input type="checkbox"/> Single | 4 | <input 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. ► _____ |
| | 2 | <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 | <input type="checkbox"/> Qualifying widow(er) with dependent child |
| | Check only one box. | 3 | <input checked="" type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ► WENDELL WILKE | |
| | | | | |
| | | | | |

Chapter 3 homework 2

Homework 2 – 2

(2) Pam and Jerry Jones separated in September 24, 2012. They were still married on December 31, 2013. They have no dependents. Complete Pam's filing status section.

2. Jones (Filing Status 2, Married Filing Jointly is also acceptable.)

| | | |
|----------------------|--|--|
| Filing Status | 1 <input type="checkbox"/> Single | 4 <input 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. ▶ _____ |
| | 2 <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child |
| | 3 <input checked="" type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ JERRY JONES | |
| | | |
| | | |

Check only one box.

Chapter 3 homework 2

Homework 2 – 3

(3) Matthew Lizo's wife died in 2010 and he has not remarried. He provides all the support for himself and his dependent child, Emily.

3. Lizo

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|----------------------|---|--|---|---|
| Filing Status | 1 | <input type="checkbox"/> Single | 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. ► _____ |
| | 2 | <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 | <input type="checkbox"/> Qualifying widow(er) with dependent child |
| | 3 | <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ► | | |
| | | | | |
| | | | | |

Check only one box.

Chapter 3 homework 2

Homework 2 – 4

(4) Kevin DeMarco's wife, Mary, moved out in May. He maintained a home and paid over half the cost of support for their son, Rory (age 8). Kevin is not divorced or legally separated. Kevin signed an agreement allowing Mary to claim the exemption for their son. What is Kevin's filing status?

4. DeMarco

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|----------------------|---------------------|--|---|---|
| Filing Status | 1 | <input type="checkbox"/> Single | 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. ► RORY DEMARCO |
| | 2 | <input type="checkbox"/> Married filing jointly (even if only one had income) | 5 | <input type="checkbox"/> Qualifying widow(er) with dependent child |
| | 3 | <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ► | | |
| | Check only one box. | | | |
| | <hr/> | | | |

Chapter 3 homework 2

Homework 2 – 5

(5) George and Kelly King are legally separated. George's daughter, Lynn, lived with him for the summer. Kelly claims Lynn as her dependent. What is George's filing status?

5. King

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|----------------------|---|--|---|--|
| Filing Status | 1 | <input checked="" type="checkbox"/> Single | 4 | <input 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. ► _____ |
| | 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. ► _____ | 5 | <input type="checkbox"/> Qualifying widow(er) with dependent child |
| | | | | |
| | | | | |

Check only one box.