

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 6,000.00	
4 State income tax 2,000.00		5 Social Security tax 6,000.00		6 Medicare tax 1,350.00	
7 Union dues 200.00		8 Health insurance 1,000.00		9 Other deductions 1,000.00	
10 Dependent care benefits 0.00		11 Rollover contributions 0.00		12 Other deductions 0.00	
13 Other		14 Other		15 Other	
16 Total wages, tips, etc. 100,000.00		17 Total federal tax 31,350.00		18 Total state tax 2,000.00	

Form **W-2** Wage and Tax Statement **2011**

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This information is being furnished to the Internal Revenue Service.

Comprehensive Volume Tax Return Problem Solutions

Nathan M. Bisk



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Prentice-Hall Federal Tax Comprehensive Course, 1995 Phillips, John L. Kramer, 1994-05 *West's Federal Taxation*, 2008 Comprehensive Volume, 1985 **Tax Return Filing Season, Internal Revenue Service Operations, Fiscal Year 2009 Budget Proposals, and the IRS National Taxpayer Advocate's Annual Report** United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight, 2009 *Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations for Fiscal Year 1998* United States. Congress. Senate. Committee on Appropriations. Subcommittee on Departments of Labor, Health and Human Services, Education, and Related Agencies, 1998 West Federal Taxation Eugene Willis, William H. Hoffman, Jr., David M Maloney, William A Raabe, 1996-04 This combined and abridged version of the Individuals and Corporations volumes provides a comprehensive introduction to taxation for the less research oriented course with less attention to minute detail See Hoffman et al WFT Corporations for further description This text is also available in a loose leaf format for instructors only and in a CD ROM version Federal Tax '97 Comprehensive Kramer, 1996 **Cpa Comprehensive Exam Review** Nathan M. Bisk, 1988 *West Federal Taxation 2002* Eugene Willis, 2002 **Master Federal Tax Manual**, 1985 *Prentice Hall's Federal Taxation Comprehensive* Thomas R. Pope, Kenneth Edward Anderson, John L. Kramer, 2005-03 For mainstream introductory courses in individual federal income tax concepts and applications at the undergraduate or MBA level This series goes beyond simply being a definitive guide by being the only book in tax that provides a built in study guide throughout the margins to break down concepts and assist students in learning tax concepts **West's Federal Taxation** Eugene Willis, William H. Hoffman, Jr., 1990 **West Federal Taxation** William H. Hoffman, Jr., 1987 **Prentice Hall's Federal Taxation, 1991**, 1990 **Prentice Hall's Federal Taxation, 1991** Deborah Phillips, John L. Kramer, 1990 **Credit and Financial Management**, 1923 *Wiley CPA Examination Review 2005-2006, Problems and Solutions* Patrick R. Delaney, O. Ray Whittington, 2005-07-01 Wiley CPA Exam review 32nd Edition 2005 2006 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you

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Table of Contents Comprehensive Volume Tax Return Problem Solutions

1. Understanding the eBook Comprehensive Volume Tax Return Problem Solutions
 - The Rise of Digital Reading Comprehensive Volume Tax Return Problem Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Comprehensive Volume Tax Return Problem Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Comprehensive Volume Tax Return Problem Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Comprehensive Volume Tax Return Problem Solutions
 - Personalized Recommendations
 - Comprehensive Volume Tax Return Problem Solutions User Reviews and Ratings
 - Comprehensive Volume Tax Return Problem Solutions and Bestseller Lists
5. Accessing Comprehensive Volume Tax Return Problem Solutions Free and Paid eBooks
 - Comprehensive Volume Tax Return Problem Solutions Public Domain eBooks
 - Comprehensive Volume Tax Return Problem Solutions eBook Subscription Services
 - Comprehensive Volume Tax Return Problem Solutions Budget-Friendly Options
6. Navigating Comprehensive Volume Tax Return Problem Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Comprehensive Volume Tax Return Problem Solutions Compatibility with Devices
 - Comprehensive Volume Tax Return Problem Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Comprehensive Volume Tax Return Problem Solutions
 - Highlighting and Note-Taking Comprehensive Volume Tax Return Problem Solutions
 - Interactive Elements Comprehensive Volume Tax Return Problem Solutions
8. Staying Engaged with Comprehensive Volume Tax Return Problem Solutions

- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Comprehensive Volume Tax Return Problem Solutions
9. Balancing eBooks and Physical Books Comprehensive Volume Tax Return Problem Solutions
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Comprehensive Volume Tax Return Problem Solutions
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Comprehensive Volume Tax Return Problem Solutions
- Setting Reading Goals Comprehensive Volume Tax Return Problem Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Comprehensive Volume Tax Return Problem Solutions
- Fact-Checking eBook Content of Comprehensive Volume Tax Return Problem Solutions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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