





Lesson Plan

Personal Exemptions

Time Required: 10 minutes

Introduction	Objectives	Topics
Identifying and entering the correct number of exemptions is an important component of completing the taxpayers' return.	Distinguish between personal and dependency exemptions. Determine if a taxpayer can be claimed as a dependent on another taxpayer's return.	  What are exemptions Summary

Key Terms

Exemptions: An exemption is a dollar amount that can be deducted from an individual's total income, thereby reducing the taxable income. The deduction for personal exemptions is suspended (reduced to \$0) for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, the ability to claim an exemption may make taxpayers eligible for other tax benefits.

Teacher Tips

Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	Review the online demo of TaxSlayer on entering the taxpayer's basic information.	TaxSlayer® Demo: From the Practice Lab, select: <ul style="list-style-type: none">• TaxSlayer IRS training• Click the appropriate demo
Provide details and engage the students	Discuss all tips and cautions in detail. Ask students to read and/or role-play examples and sample interviews. Review answers to each exercise; ask students how they arrived at their answers.	Internet: Link & Learn Taxes (L<) Personal Exemptions

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	Review lesson objectives. Review list of references. State the presentation time.	Visuals: Form 1040 Form 13614-C , Page 1, Marital Status and Household Information Pub 4012 , Dependents tab

Personal exemptions

Use the Student Landing Page questions to prompt students to share what they know about determining whether a taxpayer can claim their personal exemption.

Review L< Personal Exemptions topic.

Visuals:

Student Landing Page questions

Internet:

[L< Personal Exemptions](#)

Skills Workout

Review the Skills Workout with the class.

Remind students that there are two types of exemptions: personal and dependency.

Visuals:

L< Personal Exemptions, click Certification Warm Up icon to review the exercises

References

Form 1040

[Form 1040](#)

Form 13614-C

[Form 13614-C](#), Intake/Interview & Quality Review Sheet, Page 1

Pub 4012

[Pub 4012](#), Volunteer Resource Guide, Basic Information section, Filing Status and Exemptions section

Pub 17

[Pub 17](#), Chapter 3, Personal Exemptions and Dependents

Recommended Classroom Activities



**Skills
Workout**



**Certification
Warm Up**



**Media: Videos
& Audio**



**TaxSlayer
Tutorial**



Job Aids



**Practice
Lab**



Skills Workout: Link & Learn Taxes Personal Exemptions

Click Skills Workout to access L< Personal Exemptions.



Certification Warm Up – Summary Exercise

Click Certification Warm Up to access the exercises in L< Personal Exemptions.



Media: Video & Audio for Lesson

There is no media associated with this lesson.



TaxSlayer Tips and Resources for Lesson

TaxSlayer Training Video

[Starting a Tax Return](#)

Practice Lab Tutorial

From the [Practice Lab](#):

1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).
 2. Sign in to Practice Lab or create an account.
 3. Select the appropriate tutorial.
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Job Aids

ITA and FAQs for Lesson

There are no job aids, ITAs or FAQs associated with this lesson.



Practice Lab

Practice Lab

<https://vita.taxslayerpro.com/IRSTraining/en/Account/Access>
