



## Lesson Plan

### Filing Basics

Time Required: 10 minutes

| Introduction  | Objectives  | Topics   |
|---|---|--|
| <p>This lesson will help tax preparers determine which taxpayers must or should file a tax return. It includes information on how to verify a taxpayer's identity, which form to use, and completing the Basic Information section.</p> | <p>Determine who <i>must</i> file a tax return.</p> <p>Determine who <i>should</i> file a tax return.</p> <p>Verify the taxpayer's identity.</p> <p>Determine how to file the return.</p> |   <p>Who Must File?</p> <p>Who Should File?</p> <p>Verifying Taxpayer Identity</p> <p>Administrative Questions</p> |

### Key Terms

**ATIN:** Adoption Taxpayer Identification Number, issued by the IRS while a final domestic adoption is pending and the child does not have a social security number.

**Dependent:** An individual who may be claimed as a dependent on another person's tax return; that is, someone who meets all applicable dependency tests.

**Gross Income:** All income received in the form of money, goods, property, and services that is not exempt from tax.

**ITIN:** Individual Taxpayer Identification Number issued by the IRS to individuals who are not eligible for a social security number.

**Tax Credits:** A dollar-for-dollar reduction in the tax. Can be deducted directly from taxes owed.

## Teacher Tips

### Guidelines for Lesson

| Guideline                               | Instructor Notes  | Presentation Aids  |
|---|---|--|
| Lesson background info                  | <b>Review</b> the online demo of TaxSlayer on Basic Information.  | <b>TaxSlayer Demo:</b><br>From the Practice Lab, select: <ul style="list-style-type: none"> <li>• TaxSlayer IRS training</li> <li>• Click the appropriate demo.</li> </ul> |
| Provide details and engage the students | <p><b>Discuss</b> all tips and cautions in detail.</p> <p><b>Ask</b> students to read and/or role-play examples and sample interviews.</p> <p><b>Review</b> answers to each exercise; ask students how they arrived at their answers.</p> <p><b>Ask</b> students if they have questions about the examples.</p> | <p><b>Internet:</b><br/>Link &amp; Learn Taxes (L&amp;LT) Filing Basics</p>  |

### Topic-specific Tips

| Topic Name     | Instructor Notes  | Presentation Aids   |
|----------------|---|---|
| Introduction   | <p><b>Review</b> lesson objectives.</p> <p><b>Review</b> list of references.</p> <p><b>State</b> the presentation time.</p>   | <p><b>Visuals:</b><br/><a href="#">Form 13614-C</a>, Parts I-III<br/><a href="#">Pub 4012</a>, Who Must File</p>  |
| Who Must File? | <p><b>Ask</b> students what helps determine if an individual must file. <b>Answer:</b> Age, gross income, filing status, dependent status, blindness.</p> <p><b>Emphasize</b> the importance of the intake and interview sheet at this stage of the process.</p> <p><b>Use</b> the decision tree to clear up common misconceptions about filing requirements.</p> | <p><b>Visuals:</b><br/><a href="#">Pub 4012</a>, Who Must File Charts A, B, and C</p> <p><b>Internet:</b><br/>Interactive Tax Assistant: <a href="#">Determine if you have to file a return</a></p> |

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Who Should File?

**Ask:** In what situations would a person want to file if they are not required to? **Answer:** Refund of withheld taxes, refundable credit.

**Review** where information on withheld taxes and refund eligibility can be found.

**Out of scope:** Taxpayers who qualify for the health coverage tax credit.

**Visual:**

[Pub 4012](#), Who Must File Chart D

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Verifying  
Taxpayer Identity

**Point out** how to verify identity of taxpayers.

**Remind** students that identity theft can occur during tax time and it is important to verify the taxpayer's identity.

**Emphasize** importance of entering names and identification numbers accurately to prevent processing delays.

**Ask:** What are acceptable TINs?  
**Answer:** SSN, ITIN, ATIN.

**Out of scope:** Unable to verify identity of taxpayer.

**Visual:**

[Form 13614-C](#), Parts I-III

[Pub 4012](#), Personal Information Part I, Tab B, Starting a Return/Filing Status

**Internet:**

[Taxpayer Guide to Identify Theft](#)

YouTube video: [Individual Taxpayer Identification Number \(ITIN\)](#)

Administrative Questions

**Pub 4012** Partner Resources tab has a list of frequent questions/answers.

**Visual:**

[Pub 4012](#), Partner Resources tab Frequent Taxpayer Inquiries

**Recommend** Pub 17 Index for additional answers.

[Pub 17](#)

**Internet:**

FAQ, [Filing Requirements](#)

Practice

**Practice** using the charts to determine filing requirement.

Ask students to go to [Pub 4012](#), Who Must File Charts A and B.

**Select** the L&LT case studies and Skills Warm Up from this topic.

References

L&LT

Filing Basics

Form 1040

[Form 1040](#)

Form 13614-C

[Form 13614-C](#), Intake/Interview & Quality Review Sheet, Page 2, Part III

Pub 4012

[Pub 4012](#), Volunteer Resource Guide, Who Must File, Dependents tab, Preparing the Return, and Partner Resources tabs  
 Charts A, B, and C  
 Chart D Who Should File  
 Examples of Income  
 Frequent Taxpayer Inquiries  
 Personal Information Part I, Tab B, [Starting a Return/Filing Status](#)

Pub 17

[Pub 17](#)

Recommended Classroom Activities



Skills Workout



Certification Warm Up



Media: Videos & Audio



TaxSlayer Tutorial



Job Aids



Practice Lab



Skills Workout: [Link & Learn Taxes Filing Basics](#)

Click Skills Workout to access [Link & Learn Taxes Filing Basics](#).



### Certification Warm Up – Summary and Exercises

Click Certification Warm Up to access the Exercises in Link & Learn Taxes Filing Basics.



### Media: Video & Audio for Lesson

YouTube video: Individual Taxpayer Identification Number (ITIN)

<https://www.youtube.com/watch?v=S2uJJzyf4YQ>



### TaxSlayer Tips and Resources for Lesson

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.



### Job Aids

ITA and FAQs for Lesson

Interactive Tax Assistant

Do I Need to File a Tax Return?

<https://www.irs.gov/help/ita/do-i-need-to-file-a-tax-return>

FAQs

Filing Requirements

<https://www.irs.gov/faqs/filing-requirements-status-dependents-exemptions>

Other

Taxpayer Guide to Identify Theft

<http://www.irs.gov/uac/Taxpayer-Guide-to-Identity-Theft>



### Practice Lab

Practice Lab

<https://vita.taxslayerpro.com/IRSTraining>