





Lesson Plan

Filing Basics

Time Required: 10 minutes

Introduction	Objectives	Topics
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>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	Review the online demo of TaxSlayer on 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	<p>Discuss all tips and cautions in detail.</p> <p>Ask students to read and/or role-play examples and sample interviews.</p> <p>Review answers to each exercise; ask students how they arrived at their answers.</p> <p>Ask students if they have questions about the examples.</p>	<p>Internet: Link & Learn Taxes (L&LT) Filing Basics</p>

Topic-specific Tips

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

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

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	<p>Pub 4012 Partner Resources tab has a list of frequent questions/answers.</p> <p>Recommend Pub 17 Index for additional answers.</p>	<p>Visual: Pub 4012, Partner Resources tab Frequent Taxpayer Inquiries</p> <p>Pub 17</p> <p>Internet: FAQ, Filing Requirements</p>
Practice	<p>Practice using the charts to determine filing requirement.</p> <p>Select the L&LT case studies and Skills Warm Up from this topic.</p>	<p>Ask students to go to Pub 4012, Who Must File Charts A and B.</p>

References	
L<	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>