# 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. | Determine if a taxpayer can be claimed as a dependent on another taxpayer's return. | <br>What are exemptions<br>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 elimination of the personal exemption was made permanent.

## 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:**<br>From the Practice Lab, select:<br>• TaxSlayer IRS training<br>• Click the appropriate demo |
| Provide details and engage the students | **Discuss** all tips and cautions in detail.<br><br>**Ask** students to read and/or role-play examples and sample interviews.<br><br>**Review** answers to each exercise; ask students how they arrived at their answers. | **Internet:**<br>Link & Learn Taxes (L&LT) Personal Exemptions |

### Topic-specific Tips

| Topic Name | Instructor Notes | Presentation Aids |
|---|---|---|
| Introduction | **Review** lesson objectives.<br><br>**Review** list of references.<br><br>**State** the presentation time. | **Visuals:**<br>Form 1040<br><br>Form 13614-C, Page 1, Marital Status and Household Information<br><br>Pub 4012, Dependents tab |
| Personal exemptions | **Use** the Student Landing Page questions to prompt students to share what they know about determining | **Visuals:**<br>Student Landing Page questions<br><br>**Internet:** |

| | | |
|---|---|---|
| | whether a taxpayer can claim their personal exemption.<br><br>**Review** L&LT Personal Exemptions topic. | L&LT Personal Exemptions |
| Skills Workout | **Review** the Skills Workout with the class. | **Visuals:**<br>L&LT 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, Dependents |

## Recommended Classroom Activities




### Skills Workout: Link & Learn Taxes Personal Exemptions

Click Skills Workout to access L&LT Personal Exemptions.

### Certification Warm Up – Summary Exercise

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

### Media: Video & Audio for Lesson

There is no media associated with this lesson.

### TaxSlayer Tips and Resources for Lesson

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| TaxSlayer Training Video | Starting a Tax Return |
| Practice Lab Tutorial | From the Practice Lab:<br>1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).<br>2. Sign in to Practice Lab or create an account.<br>3. Select the appropriate tutorial. |



## Job Aids

### ITA and FAQs for Lesson

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



## Practice Lab

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|---|---|
| Practice Lab | https://vita.taxslayerpro.com/IRSTraining/en/Account/Access |