**Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Instructions: Please indicate in the lines below the filing status for each scenario. Also, please indicate the number of dependants for each scenario in the following line. Filing Status can either be: Single. Married Filing Jointly, Married Filing Separately, Head of Household or Qualifying Widow(er) with Dependent Child. Be sure to include personal exemptions and dependency exemptions. Use book 4012 as a tool for determining filing status and exemption eligibility.**

1. Jennifer Artner is enrolled as a full time student at the local college. She is in her sophomore year pursuing a degree in Business Management. Jennifer is not married and has lived with her parents her entire life. They have provided all of her support. She worked part time to earn spending money. This is the first year Jennifer has filed a tax return.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Lynne Seno has two children, Bjorn Benson and Kristin Hall, who live with her full time. She paid all the household expenses and provided all of her children’s support. Lynne’s mother, Eileen Davis, also lives with her full time and Lynne Seno provides over half of her support. Eileen’s only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses. Lynne Seno’s ex-husband, Dave Seno, is deceased and she receives widow’s benefits from Social Security.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Carla has not lived with her husband since October 2013, and he will not agree to file jointly with her. Her husband’s name Larry Lowery (SSN 043-XX-XXXX). Carla has one daughter, Michelle, who is a full time sophomore student at a private university. Michelle received a full scholarship and grant to cover all of her college expenses. Carla provided all of Michelle’s support during the last year. Larry has already submitted his tax return.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Carol and Richard’s daughter, Thelma is a junior at a local college. She attends college full time and received a full scholarship. Thelma and her son, John Wheatley, lived with her parents full time. Carol and Richard indicated that they paid for day care for John while they both worked. Marc, Richard’s brother, who is permanently and totally disabled, moved in with him in March 2011 after their parents died in February 2011. Marc does not provide more than half of his support. Please answer the information below for **Carol and Richard**.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Mike is a single dad and provides total support for his son Eddie. No one else can claim Mike or Eddie as dependents. Eddie lives with Mike full-time. Mike paid for Eddie to attend before- and after-school care at Tutor Time. What is Mike’s filing status?

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Red is married to Pam Smith (134-XX-XXXX). She left him 4 years ago and has not lived with him since. They file separate returns. Red paid the total cost of maintaining a household for himself and his son Alan. When Red’s sister became ill last June, her son Will moved in with him. Red provided all support for Alan and over half the support for Will. What is Red’s filing status?

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Mary’s husband, Frank, died in April 2012. One of her sons, Paul, 21 is a junior, and a full-time student, at the local college. Mary’s other two children are ages 12 & 14. Mary paid all household expenses and all support for her three children. Mary has not remarried.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Bob is retired and Jan was a housewife prior to her death in 2009. Bob’s granddaughter, Colleen Webber, moved in with them in April of last year. He provides all her support. She was born in Japan where her parents were stationed.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Steve and Kathy have been married for over 40 years. Their children are grown and maintain households of their own. Steve’s younger sister, Pearl Williams, lived with them all year. She is completely and permanently disabled and relies upon her brother for her support. She receives $250 per month in social security benefits.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Pete is 21 and is a part time student at EMCC. Pete worked at a restaurant last year and earned $3,850 and lived with his single Mom, Rosemary all year. Rosemary provided all the cost of keeping up the home and provided 100% of Pete’s support. What is Rosemary’s filing status?

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Diane and Dave Wegman are full-time residents of Arizona and they want to file a state return. Their daughter, Kelley, is a full-time student classified as a freshman at a local community college. Diane and Dave paid for day care for Dave’s granddaughter Lauren (who lived with them full-time) while they both worked. Dave is a clerk and Diane is a schoolteacher. Tami Diayze is Diane’s older sister who is totally and permanently disabled.. Tami lived with the Wegman’s all year and was fully supported by them. Diane and Dave provided 100% of the support for both Kelley and Lauren. Answer the following below for Dave and Diane.

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Alex and Sandy are married and lived together in the US for all of 2013 with their children, Edward age 3, and Erica age 2. Alex and Sandy have ITIN numbers, not social security numbers. Alex and Sandy have lived in the U.S for 5 years. Both spouses worked and provided total support for their two children. Edward & Erica are both citizens of the United States. What is Alex & Sandy’s filing status?

Filing Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Number of Exemptions: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_