

Task 3: Taxpayer Usability

DRAFT Scenarios and Vignettes

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Basic Scenario-1 (for regular F1040EZ users)
Single, wages, over-withholding, no dependents

Name: *Name-1*

DOB: *DOB*

SS#: *xxx-xx-xxxx*

Employment: *Type of employment*

Marital Status: *Single*

Bank information: *routing #, account # (for refund or payment)*

People who lived in the house with you and anyone living outside of your home that you or your spouse (if any) supported during the tax year:

<u>Name</u>	<u>SS#</u>	<u>DOB</u>	<u>Relationship</u>
None			

You are single with no dependents. You are currently employed, and currently receive income from *name of Employer-1*. You have no other forms of income. You lived in the state of *State Name* for the entire year and are U.S. Citizens.

When it is time to file your income tax return, you file your return for yourself. No one else can claim you as a dependent.

Supporting Materials:

- **W-2:** Show \$22k in total income, show amount withheld. *Note: Over-withholding will result in a refund.*

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Basic Scenario-2: (for regular F1040A and F1040 users)
Married (MFJ), wages, taxable interest, over-withholding, two dependents

Name: *Name-2*

DOB: *DOB*

SS#: *xxx-xx-xxxx*

Employment: *Type of employment*

Marital Status: *Married*

Spouse's Name: *Name-3*

Bank information: *routing #, account # (for refund or payment)*

People who lived in the house with you and anyone living outside of your home that you or your spouse (if any) supported during the tax year:

<u>Name</u>	<u>SS#</u>	<u>DOB</u>	<u>Relationship</u>
Spouse Name Spouse	xxx-xx-xxxx	xx/xx/xxxx	
Child Name Daughter	xxx-xx-xxxx	xx/xx/xxxx	
Child Name Son	xxx-xx-xxxx	xx/xx/xxxx	

You and your spouse, *Name-3*, are currently employed. You receive income from *name of Employer-2* and spouse received income from *name of Employer-3*. In addition, you receive income in the form of interest from *name of Bank-1*. You have two children who live with you and for whom you provide all their support. You and your family lived in the state of *State Name* for the entire year and are U.S. Citizens.

When it is time to file your income tax return, you and your wife file jointly on the same return.

Supporting Materials:

- **W-2s** for both employer: Show \$45k in total income, show amount \$xx amount of Federal income tax withheld; *Note: Over-withholding will result in a refund.*
- **1099:** Show \$2k in taxable income, no Federal income tax withheld.

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Vignettes (variables)

For F1040EZ Users

(1) **Taxable Interest.** Same as Scenario-1 above. In addition, you receive income in the form of interest from *name of Bank-2*.

Additional Supporting Materials:

- **1099:** Show \$230 in taxable income, no Federal income tax withheld.

For F1040A and/or F1040 Users

(2) **Pension and Taxable Social Security benefits.** Same as Scenario-2 above, except that your wife, *Name-3*, is retired. Your income is the same as above. Instead of income above, your wife receives income from a pension and social security.

Additional supporting material:

- **1099-R** – showing gross \$xx distribution/taxable amount, and show amount \$xx amount of Federal income tax withheld
- **SSA-1099** – showing \$xx amount of benefits paid in year, part of which is taxable.

(3) **Refundable Credit – EITC and/or Child Tax Credit – Ad**

Additional Supporting Materials:

- **EITC** – documentation, etc.
- **Child Tax Credit** – check box on list of dependents, F8812

For F1040 Users

(4) **Itemized deduction --**

Same as Scenario-2. In addition, you itemized your deductions last year, and you think you may be able to itemize again this year. The following is a summary of the applicable receipts and records for itemizing deductions:

Medical expenses	\$1000
Real Estate Taxes on your primary residence	\$3750.69
Motor Vehicle Tax (value based)	\$92.19
Home Mortgage Interest	\$7422.72
Charitable Contributions	
- Checks to local charities	\$360
- Clothing donation receipts fair market value	\$327
State Refund	

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Additional Supporting Materials:

- **Schedule A.** Show items and amounts in the table above.

(5) **Other income** – Same as Scenario-2. In addition, when filing last year's state tax return, you received a state tax refund of \$xx. In that same year, you claimed a state income tax deduction

Additional Supporting Materials:

- **1099-G.** Showing refund amount received.
- **Schedule A** (from previous year). Show amount deducted from Federal income tax in previous year.