



FILING TAXES ACTIVITY

Subject: Tax Forms

Grade Level: High School - College

Time: 30 minutes

Materials: One copy of each per student or group:

- W-2 for Jane Sample
 - 1040
 - Tax Table
-

Background Knowledge: Should have a basic understanding of what taxes are, tax allowances, deductions and credits.

PREPARATION

Print all copies before the activity begins. You may want to project the W-2 for Jane Sample to help with instructions.

INSTRUCTIONS

1. Start by passing out the W-2 form for Jane Sample. They should use the information on the W-2 to fill out the 1040 form to find out if Jane Sample will need to pay more taxes or get a refund. Make sure students look at the hints on the bottom of the W-2 page, they may get an incorrect answer without them. They do not need to fill in the boxes filled with x's. As students are working, walk around the room and check for understanding.

Common Student Misconceptions:

- On line 6 of the 1040 form it says "Add lines 1 through 5". This means add lines 1 through 5 on the 1040 form, NOT on the W-2. When referencing the W-2, it will be clearly stated in the instructions, for example "this should be shown in box 1 of your Form W-2".
 - Students often ask what they need to put in the boxes with x's. They do not need to enter a number there and can treat it like a 0 for their calculations.
 - For line 11, they must look up the tax on the tax table. Jane's taxable income can be found on line 10 (should be \$4,500.25). Since Jane's taxable income is slightly over \$4,500, students should find the line that says \$4,500 to \$4,550. Jane is not married, so we look in the single column to find that she will owe \$453 in taxes this year.
 - In box 20, students do not need to enter a routing number or account number.
2. Once students have had enough time to fill out the 1040, ask the class if Jane will need to pay taxes or if she will receive a refund and then ask how much. You may want to go through the 1040, line by line using the key if many of the students got the incorrect answer to clear up any misconceptions. If students are familiar with tax allowances from the W-4 form, ask if Jane took too many or too few allowances. The answer should be that she took too few because she received a large refund.
3. Close by emphasizing that filing your taxes doesn't have to be that complicated. Filing out this paper form is free, whereas tax software or a tax professional can cost you money.

For other great tax resources, including our full Taxes class, please visit www.roguecu.org/learn.

W-2 2017 Wage and Tax Statement

Copy C – For the employee's records

Employee's name, address, and zip code Jane Sample 123 Main St. Somewhere, OR 98765			Employer's name, address, and zip code Workplace 456 Job St. Somewhere, OR 98765		
Employee's social security number 123-45-6789			Employer's identification number (EIN) 12-3456789		
1 Wages, tips, other compensation 16500.25			2 Federal income tax withheld 2097.54		
3 Social security wages 16500.25			4 Social security tax withheld 1023.02		
5 Medicare wages and tips 239.25			6 Medicare tax withheld 239.25		
7 Social security tips			8 Allocated tips		
10 Dependent care benefits			11 Nonqualified plans		
13 Statutory Employee	Retirement Plan	3rd Party Sick Pay	12a		
14 Other			12b		
			12c		
15 State OR	Employer's state ID number 123-4567-8		12d		
16 State wages, tips, etc. 16500.25			17 State income tax 404.26		
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
3,000						6,000						9,000					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	978	978	978	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	983	983	983	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	988	988	988	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	1,001	993	1,001	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,007	998	1,007	998
4,000						7,000						10,000					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,013	1,003	1,013	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,019	1,008	1,019	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,025	1,013	1,025	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,031	1,018	1,031	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,037	1,023	1,037	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,043	1,028	1,043	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,049	1,033	1,049	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,055	1,038	1,055	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,061	1,043	1,061	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,067	1,048	1,067	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,073	1,053	1,073	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,079	1,058	1,079	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,085	1,063	1,085	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,091	1,068	1,091	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,097	1,073	1,097	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,103	1,078	1,103	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,109	1,083	1,109	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,115	1,088	1,115	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,121	1,093	1,121	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,127	1,098	1,127	1,098
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,133	1,103	1,133	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,139	1,108	1,139	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,145	1,113	1,145	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,151	1,118	1,151	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,157	1,123	1,157	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,163	1,128	1,163	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,169	1,133	1,169	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,175	1,138	1,175	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,181	1,143	1,181	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,187	1,148	1,187	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,193	1,153	1,193	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,199	1,158	1,199	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,205	1,163	1,205	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,211	1,168	1,211	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,217	1,173	1,217	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,223	1,178	1,223	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,229	1,183	1,229	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,235	1,188	1,235	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,241	1,193	1,241	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,247	1,198	1,247	1,198

* This column must also be used by a qualifying widow(er).

(Continued)

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)
Your first name and initial Last name Your social security number
Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind
If joint return, spouse's first name and initial Last name Spouse's social security number
Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)
Spouse is blind Spouse itemizes on a separate return or you were dual-status alien
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.) You Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and check here

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation
Spouse's signature, if a joint return, both must sign. Date Spouse's occupation

Paid Preparer Use Only

Preparer's name Preparer's signature PTIN Firm's EIN Check if: 3rd Party Designee Self-employed
Firm's name Phone no.
Firm's address

1 Wages, salaries, tips, etc. Attach Form(s) W-2
2a Tax-exempt interest
3a Qualified dividends
4a IRAs, pensions, and annuities
5a Social security benefits
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6
8 Standard deduction or itemized deductions (from Schedule A)
9 Qualified business income deduction (see instructions)
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-
11 a Tax (see inst.) (check if any from: 1 Form(s) 8814 2 Form 4972 3 XXXXXXXX)
b Add any amount from Schedule 2 and check here
12 a Child tax credit/credit for other dependents XXXXXXXXXXXX b Add any amount from Schedule 3 and check here
13 Subtract line 12 from line 11. If zero or less, enter -0-
14 Other taxes. Attach Schedule 4
15 Total tax. Add lines 13 and 14
16 Federal income tax withheld from Forms W-2 and 1099
17 Refundable credits: a EIC (see inst.) XXXXXXXXXXXX b Sch. 8812 XXXXXXXXXXXX c Form 8863 XXXXXXXXXXXX
Add any amount from Schedule 5 XXXXXXXXXXXX
18 Add lines 16 and 17. These are your total payments
19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid
20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here
b Routing number XXXXXXXXXXXX c Type: Checking Savings
d Account number XXXXXXXXXXXX
21 Amount of line 19 you want applied to your 2019 estimated tax
22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions
23 Estimated tax penalty (see instructions)

Standard Deduction for—
• Single or married filing separately, \$12,000
• Married filing jointly or Qualifying widow(er), \$24,000
• Head of household, \$18,000
• If you checked any box under Standard deduction, see instructions.

Refund
Direct deposit? See instructions.

Key

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: *Jane* Last name: *Sample* Your social security number: *123 | 45 | 6789*

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: Last name: Spouse's social security number:

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. *123 Main St.* Apt. no.: Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. *Somewhere, OR 98765* If more than four dependents, see inst. and here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature: Date: Your occupation: If the IRS sent you an Identity Protection PIN, enter it here (see inst.):

Spouse's signature. If a joint return, both must sign. Date: Spouse's occupation: If the IRS sent you an Identity Protection PIN, enter it here (see inst.):

Paid Preparer Use Only

Preparer's name: Preparer's signature: PTIN: Firm's EIN: Check if: 3rd Party Designee Self-employed

Firm's name: Phone no.:

Firm's address:

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	<i>16500</i>	<i>25</i>
2a	Tax-exempt interest	2a	XXXXXXXXXXXXXXXX	
3a	Qualified dividends	3a	XXXXXXXXXXXXXXXX	
4a	IRAs, pensions, and annuities	4a	XXXXXXXXXXXXXXXX	
5a	Social security benefits	5a	XXXXXXXXXXXXXXXX	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	<i>16500</i>	<i>25</i>
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	<i>16500</i>	<i>25</i>
8	Standard deduction or itemized deductions (from Schedule A)	8	<i>12000</i>	<i>00</i>
9	Qualified business income deduction (see instructions)	9	XXXXXXXXXXXXXXXX	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	<i>4500</i>	<i>25</i>
11	a Tax (see inst.) <i>453</i> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> XXXXXXXX) b Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	<i>453</i>	<i>00</i>
12	a Child tax credit/credit for other dependents XXXXXXXXXXXX b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	XXXXXXXXXXXXXXXX	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	<i>453</i>	<i>00</i>
14	Other taxes. Attach Schedule 4	14	XXXXXXXXXXXXXXXX	
15	Total tax. Add lines 13 and 14	15	<i>453</i>	<i>00</i>
16	Federal income tax withheld from Forms W-2 and 1099	16	<i>2097</i>	<i>54</i>
17	Refundable credits: a EIC (see inst.) XXXXXXXXXXXX b Sch. 8812 XXXXXXXXXXXX c Form 8863 XXXXXXXXXXXX Add any amount from Schedule 5 XXXXXXXXXXXX	17	XXXXXXXXXXXXXXXX	
18	Add lines 16 and 17. These are your total payments	18	<i>2097</i>	<i>54</i>
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	<i>1644</i>	<i>54</i>
20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	20a	XXXXXXXXXXXXXXXX	
21	Amount of line 19 you want applied to your 2019 estimated tax	21	XXXXXXXXXXXXXXXX	
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22		
23	Estimated tax penalty (see instructions)	23	XXXXXXXXXXXXXXXX	