2002

IRS Volunteer Quick Reference Guide

For Use in Preparing 2002 Federal Tax Returns

Tax Information
1-800-829-1040

Automated Tax Refund Information
1-800-829-4477

Tax Forms or Pubs Only
1-800-829-3676

VITA/TCE Hot Line *(Volunteers only)*
1-800-829-8482

IRS
Department of the Treasury
Internal Revenue Service
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The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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Gross Income

The following are examples of income items to consider in determining whether a return must be filed. You must include in income:

- Alimony
- Annuities
- Awards
- Back pay
- Bonuses
- Breach of Contract
- Business income
- Commissions
- Compensations for personal services
- Debts forgiven
- Director's fees
- Disability benefits (employer-funded)
- Discounts
- Dividends
- Employee awards
- Employee bonuses
- Estate and Trust income
- Farm income
- Fees
- Gain from sale of property or securities
- Royalties
- Gambling winnings
- Hobby income
- Interest
- IRA distributions
- Jury duty fees
- Military pay
- Military pension
- Notary fees
- Partnership income (taxpayer's share)
- Pensions
- Prizes
- Railroad Retirement – Tier II
- Rents (gross rent)
- Rewards
- Salaries
- Scholarships and Grants
- Severance pay
- Social Security payment (portion may be taxable)
- Supplemental unemployment benefits
- Tips and gratuities
- Unemployment compensation
- Wages

Gross Income

The following are examples of income items to exclude in determining whether a return must be filed.

You may <u>exclude</u> from income:

Child support

Death payments

Federal Employees' Compensation Act payments

Damages for physical injury (other than punitive)

Gifts, bequests and inheritances

Insurance proceeds

- Accident
- Casualty
- Health
- Life

Interest on tax-free securities

Meals and lodging for the convenience of employer

Payments to the beneficiary of a deceased employee

Relocation payments or payments in lieu of worker's compensation

Rental allowance of clergyman

Sickness and injury payments

Veterans' benefits

Welfare payments (including TANF)

Worker's compensation and similar payments

"Who Must File"
Filing Requirements for Most People

***You must file if your —**

Filing Status Is:	**Age Is:**	**Gross Income Is:**
Single	– under 65 – 65 or older	**$ 7,700** **$ 8,850**
Married, Filing Joint	**under 65 (both spouses)** **65 or older (one spouse)** **65 or older (both spouses)**	**$ 13,850** **$ 14,750** **$ 15,650**
Married, Filing Separate	– any age	**$ 3,000**
Head of Household	– under 65 – 65 or older	**$ 9,900** **$ 11,050**
Qualifying Widow/er	– under 65 – 65 or older	**$ 10,850** **$ 11,750**

***If blind — Refer to Publication 17, Filing Information, or tax form instruction booklet.**

"Who Must File"
Filing Requirements in Special Situations

Self employed taxpayers must file if net earnings are $400 or more.

Dependent — single and under 65 (most students)

You must file a return if **any** of the following apply:

- Your **unearned income** was over $750.
- Your **earned income** was over $4,700.
- Your **gross income** was more than the **larger** of —
  - $750, **or**
  - Your earned income (up to $4,450) plus $250.

Dependent — 65 or older, blind or married — See Publication 17, Filing Information, or tax form instruction booklet

Advanced earned income credit recipients who have an amount in Box 9 of their W-2 forms.

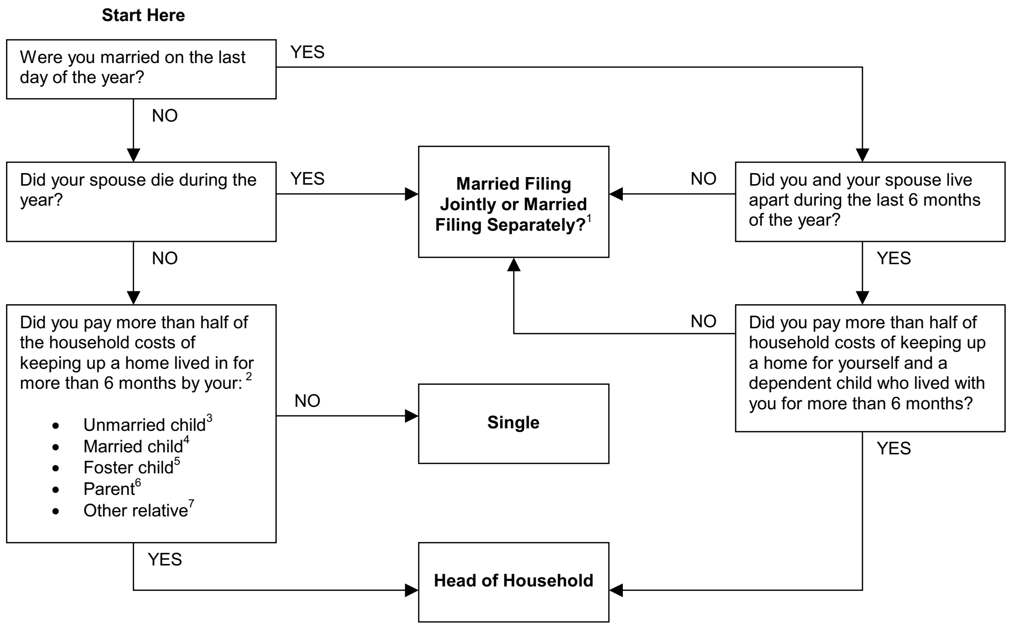
Which Form Should I Use?

	Filing Status	Number of Exemptions	Taxable Income Amount	Only Income From
Form 1040 EZ	Single Married, Filing Joint (under age 65 and not blind)	No more than two personal exemptions (yourself and spouse — no dependents)	Only taxable income (line 6) if less than $50,000	Wages, Salaries, Tips Taxable scholarship and fellowship grants Interest of $1500 or less Unemployment compensation
Form 1040 A	Single Married, Filing Joint Married, Filing Separate Head of Household Qualifying Widow(er) with dependent child	All exemptions that you are entitled to claim	Only taxable income (line 25) if less than $50,000	Wages, Salaries, Tips Taxable scholarships and fellowship grants Interest Dividends; Capital Gain Distributions Pensions, Annuities, and IRAs Unemployment compensation Taxable Social Security and/or Railroad Retirement benefits

	Filing Status	Number of Exemptions	Taxable Income Amount	Income From
Form 1040	Single Married, Filing Joint Married, Filing Separate Head of Household Qualifying Widow(er) with dependent child	All exemptions that you are entitled to claim	Any amount of taxable income (line 39)	Wages, Salaries, Tips Taxable scholarship and fellowship grants Interest Dividends Pensions, Annuities, and IRAs Unemployment compensation Taxable Social Security and/or Railroad Retirement benefits Self employment earnings Rents and Royalties Taxable state and local income tax refunds Capital Gains including gain from the sale of your home Alimony received All other sources

To save time and processing costs, always use the simplest tax return.

Determination of Filing Status



[1] If you paid over half of household costs for a dependent child, you can file as Qualifying Widow(er) for 2 years after the year of death of your spouse.
[2] See Pub. 17, *Filing Status*, for rules applying to birth, death, or temporary absence during the year.
[3] An unmarried child includes grandchild, stepchild, or adopted child.
[4] A married child includes grandchild, stepchild, or adopted child, but the child is not a qualifying person unless you can claim an exemption for the child. If you could claim an exemption for the child, except that the child's other parent claims the exemption under the special rules for a noncustodial parent, then the child is a qualifying person.
[5] A foster child must live with you for the entire year, and you must be able to claim an exemption for the individual.
[6] A parent does not have to live with you if you paid more than half the cost of keep up their main home for the entire year, but you must be able to claim an exemption for the parent.
[7] Other relatives include grandparent, brother, sister, stepbrother, stepsister, half brother, half sister stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law and, if related by blood, uncle, aunt, nephew, or niece.

Dependency Tests
Must Meet ALL 5 Tests

Member of Household/Relationship Test — Dependent must be:

a. relative, or;
b. live in taxpayer's household all year. (For more information see Publication 17 or tax form instruction booklet.)

Joint Return Test — Dependent can't file a joint return with someone else unless it is only to claim a refund of tax withheld.

Citizenship Test — Dependent must be:

a. a U.S. citizen, resident or national or;
b. a resident of Canada or Mexico

Gross Income Test — Dependent must have less than $3,000 of gross income unless he/she is taxpayer's child and is:

a. under 19 years of age, or;
b. a full-time student (5 months of the year) and under age 24.

Support Test — Must provide over 1/2 the total support (includes: food, clothing, shelter, education, medical, recreation).

Figuring Taxable Social Security Benefits — Worksheet

If you are married filing separately and you **lived apart** from your spouse for all of 2002, enter "D" to the right of the word "benefits" on line 14a (Form 1040A) or on line 20a (Form 1040).

1. Enter the total amount from box 5 of ALL your Forms SSA–1099 and RRB–1099 . . . . 1. ___________
   Note: *If line 1 is zero or less, stop here; none of your benefits are taxable.*
   Otherwise, go on to line 2.
2. Enter one-half of line 1 . . . . 2. ___________
3. Enter the total of the amounts from:
   Form 1040: Lines 7, 8a, 8b, 9-14, 15b, 16b, 17-19, and 21.
   Form 1040A: Lines 7, 8a, 8b, 9, 10, 11b, 12b, and 13 . . . . 3. ___________
4. ***Form 1040A filers:*** Enter the total of any exclusions for qualified U.S. savings bold interest (Form 8815, line 14) or for adoption benefits (Form 8839, line 26)

   Form 1040 filers: Enter the total of any exclusions/adjustments for:

   - Qualified U.S. savings bond interest (Form 8815, line 14)
   - Adoption benefits (Form 8839, line 26)
   - Foreign earned income or housing (Form 2555, lines 43 and 48, or Form 2555-EZ, line 18), and
   - Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico . . . . 4. ___________
5. Add lines 2, 3, and 4 . . . . 5. ___________
6. ***Form 1040A filers:*** Enter the amount from Form 1040A, line 16 and line 17. ***Form 1040 filers:*** Enter the amount from Form 1040, line 34, minus any amount on Form 1040, line 25 and line 26 . . . . 6. ___________
7. Subtract line 6 from line 5 . . . . 7. ___________
8. Enter $25,000 ($32,000 if married filing jointly; $0 if married filing separately and you lived with your spouse at any time during 2002) . . . . 8. ___________

9. Subtract line 8 from line 7. If zero or less, enter -0- . . . . 9. ___________

Note: *If line 9 is zero or less, stop here; none of your benefits are taxable. (Do not enter any amounts on Form 1040, line 20a or 20b, or on Form 1040A, line 14a or line 14b. But if you are married filing separately and you lived apart from your spouse for all of 2002, enter -0- on Form 1040, line 20b, or on Form 1040A, line 14b.) Otherwise, go on to line 10.*

10. Enter $9,000 ($12,000 if married filing jointly; $0 if married filing separately and you lived with your spouse at any time during 2002) . . . . 10. ___________

11. Subtract line 10 from line 9. If zero or less, enter -0- . . . . 11. ___________

12. Enter the **smaller** of line 9 or line 10 . . . . 12. ___________

13. Enter one-half of line 12 . . . . 13. ___________

14. Enter the **smaller** of line 2 or line 13 . . . . 14. ___________

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- . . . . 15. ___________

16. Add lines 14 and 15 . . . . 16. ___________

17. Multiply line 1 by 85% (.85) . . . . 17. ___________

18. **Taxable benefits.** Enter the **smaller** of line 16 or line 17 . . . . 18. ___________

Note: If part of your benefits are taxable for 2002 and they include benefits paid in 2002 for an earlier year, you may be able to reduce the taxable amount shown above. See Publication 915 for details.

Standard Deductions
for
Most People

Filing Status	Standard Deduction
Single	$4,700
Married, Filing Joint or Qualifying Widow/er	$7,850
Married, Filing Separate	$3,925
Head of Household	$6,900

Standard Deductions for Those 65 or Older and/or Blind

Filing Status	Number in Box on Line: 37a Form 1040 23a Form 1040A	Standard Deduction
Single	1	$5,850
	2	$7,000
Married, filing joint or Qualifying Widow/er	1	$8,750
	2	$9,650
	3	$10,550
	4	$11,450
Married, filing separate*	1	$4,825
	2	$5,725
	3	$6,625
	4	$7,525
Head of Household	1	$8,050
	2	$9,200

*If one spouse itemizes, the other spouse must itemize.

Standard Deduction for anyone who can be claimed as a dependent on someone else's return: For Form 1040EZ, use the worksheet on the back of the form. For Form 1040A or Form 1040, use the worksheet below.

Standard Deduction Worksheet for Dependents

1.	Enter your earned income — if none, enter -0-	________
2.	Additional amount	250.00
3.	Add lines 1 and 2	________
4.	Minimum amount	750.00
5.	Enter the larger of line 3 or line 4	________
6.	Enter the amount shown below for your filing status:	________

- ■ Single, enter $4,700
- ■ Married, filing separate, enter $3,925
- ■ Married, filing joint, enter $7,850
- ■ Qualifying Widow/er, enter $7,850
- ■ Head of Household, enter $6,900

7. Standard deduction
   a. Enter the smaller of line 5 or line 6. If under 65 and not blind, stop here and enter this amount on Form 1040, line 38 or Form 1040a, line 24. Otherwise, go to line 7b. ________
   b. If 65 or older or blind, multiply $1,150 ($900 if married filing jointly or separately, or qualifying widow/er) by the number on Form 1040, line 37a or Form 1040A, line 23a. Enter result here. ________
   c. Add lines 7a and 7b. Enter the total here and on Form 1040, line 38, or Form 1040A, line 24. ________

Exemptions

Exemption is $3,000 for you, your spouse and any eligible dependents (see chart below). No exemption for you if you are able to be claimed as a dependent on someone else's return.

No personal exemption for age or blindness — see section on Standard Deduction.

2002 Exemption Chart

$3,000	X	1	=	$3,000
$3,000	X	2	=	$6,000
$3,000	X	3	=	$9,000
$3,000	X	4	=	$12,000
$3,000	X	5	=	$15,000

Child and Dependent Care Credit

Qualifying Person

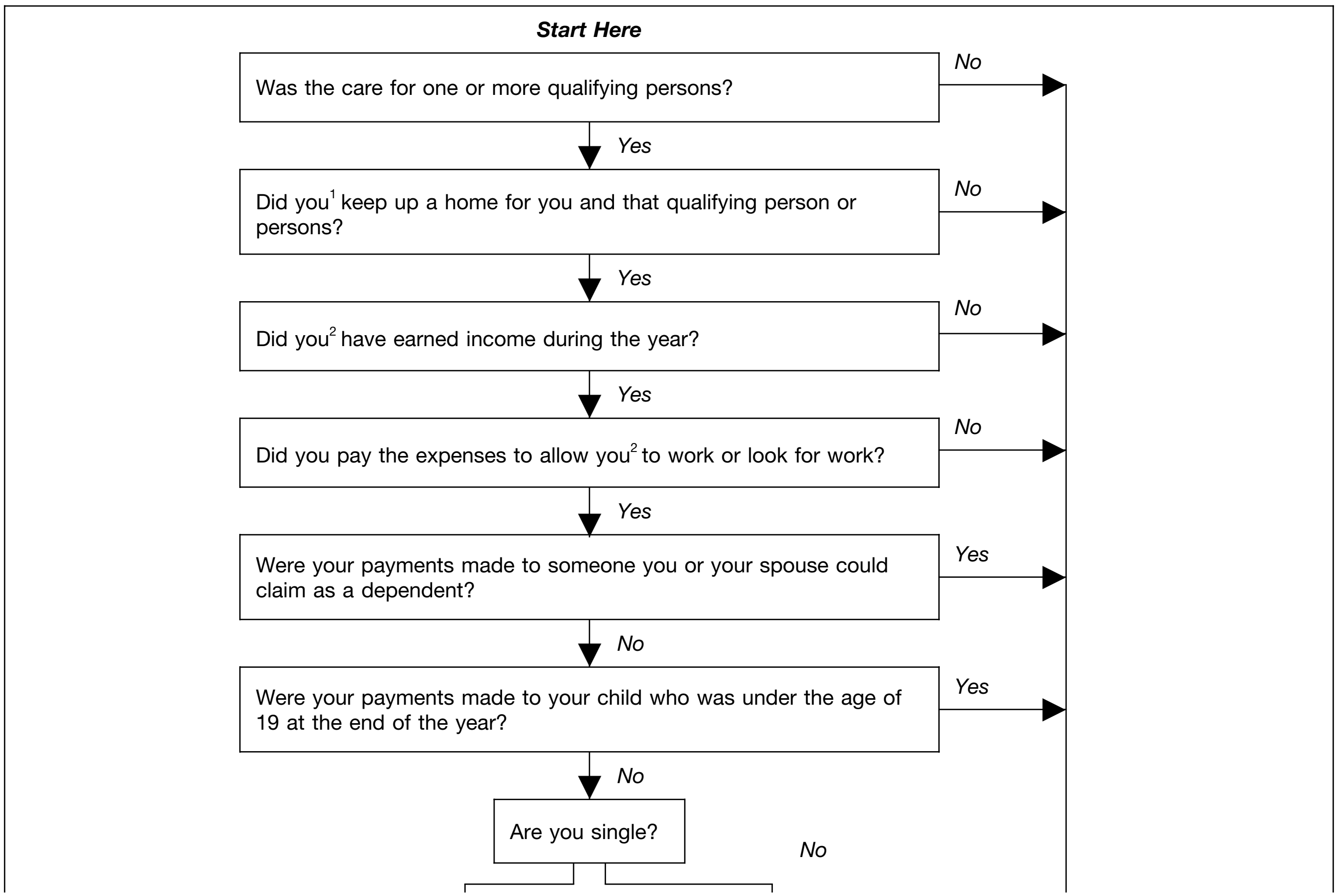
- A child that is under the age of 13 when the expenses were incurred and for whom a dependency exemption can be claimed,
- A dependent (or a person who could be claimed as a dependent if his or her gross income had been less than the personal exemption amount) who is physically or mentally incapable of self-care,
- A spouse who is physically or mentally incapable of self-care.

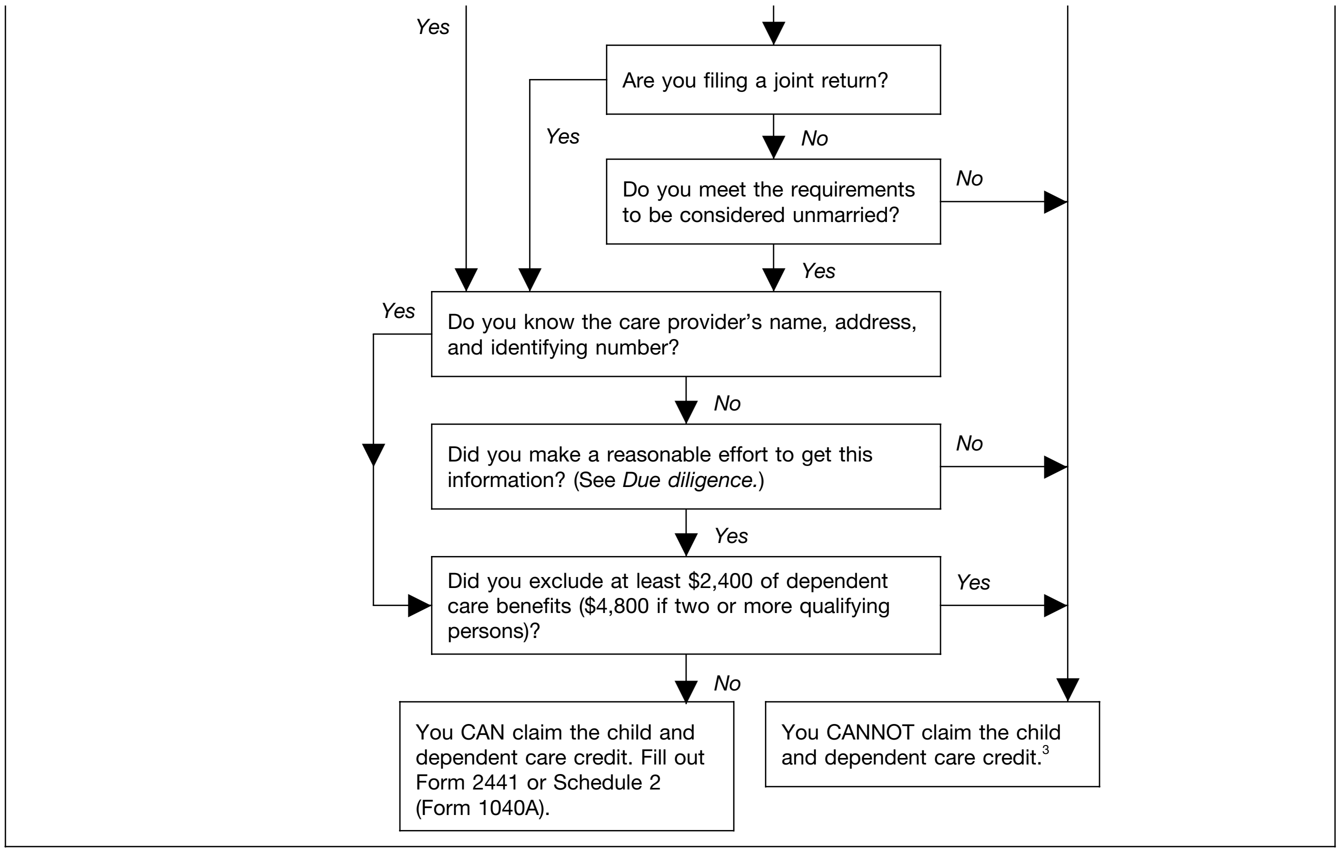
Special rules apply if the parents are divorced or separated. **(see Pub 17)**

Qualified Expenses

- Expenses must be paid, for the care of a qualifying person, to allow the taxpayer to work or look for work.
- Cannot include expenses paid while the taxpayer is off work because of illness.
- Main purpose of expenses must be for the qualifying person's well being and protection.

Can You Claim the Child and Dependent Care Credit?





[1]This includes your spouse if you were married.
[2]This also applies to your spouse, unless your spouse was disabled or a full-time student.
[3]If you had expenses that met the requirements for 2001, except that you did not pay them until 2002, you may be able to claim those expenses in 2002. See *Expenses not paid until the following year* under *How To Figure the Credit.*

Credit for the Elderly

— Form 1040, attach Schedule R **— Form 1040A, attach Schedule 3**

A person may be eligible if:

1. 65 or older or;
2. Under 65 and retired on *permanent and total* disability and receives taxable disability income.

A person is not eligible if:

Filing status is AND	Non-taxable income (Social Security, Tier 1 railroad retirement, and other nontaxable pensions) is equal to or more than... OR	AGI is equal to or more than...
Single, Qualifying Widow/er Head of Household	$5,000*	$17,500**
Married, filing separate***	$3,750	$12,500
Married, filing joint		
— one spouse qualifies	$5,000	$20,000
— both spouses qualify	$7,500	$25,000

* Qualified taxpayers under 65 — This amount is limited to taxable disability income for year, if less.

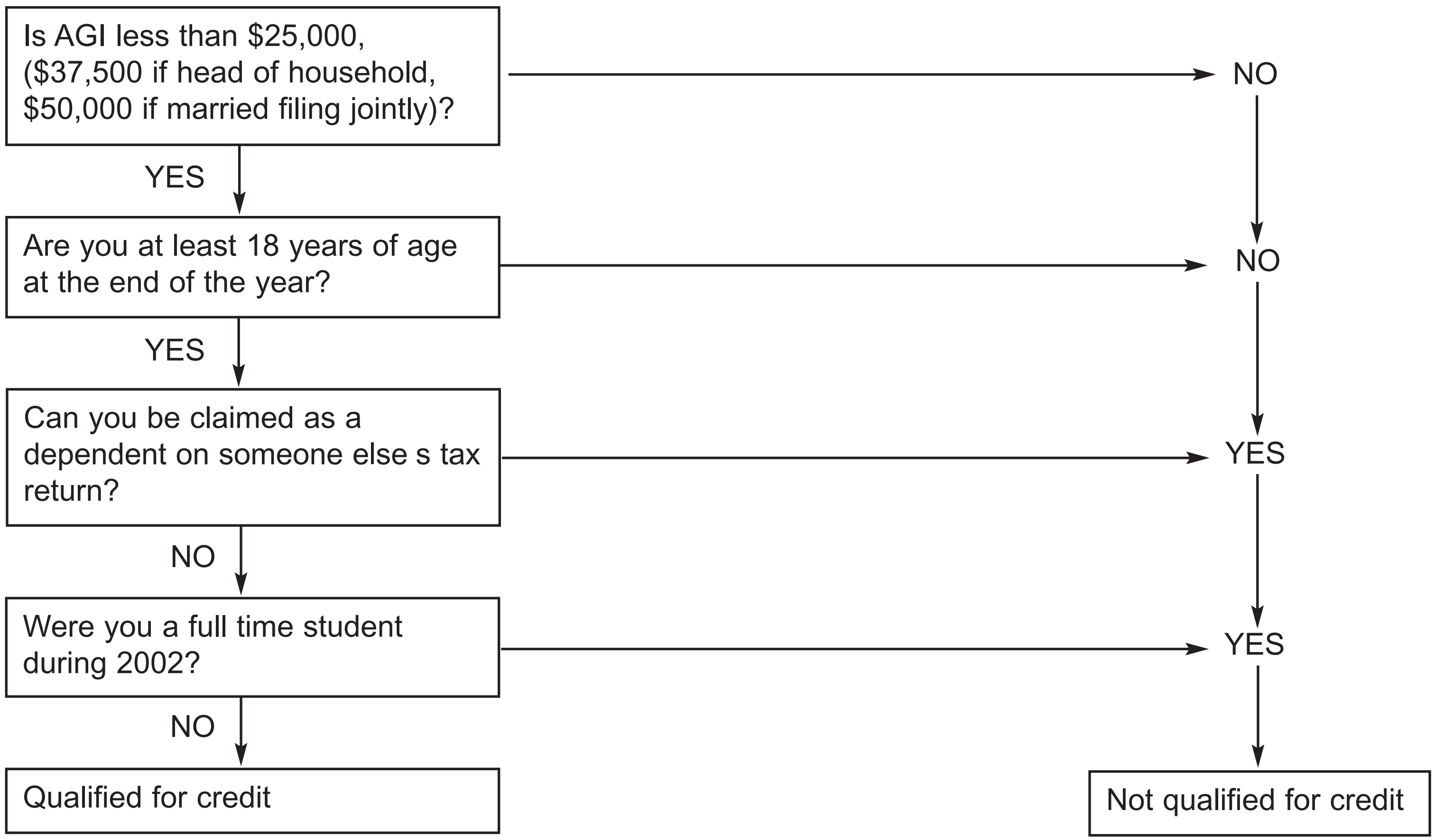
** If the base amount (column two) is limited to disability income, the amount of adjusted gross income which will keep the taxpayer from taking the credit will be less than the amount listed in column three. Check Publication 17, Chapter 34 for more information.

*** Must **not live with spouse** at any time during the tax year.

Education Credits – Form 8863

Hope Credit	**Lifetime Learning Credit**
Limit is $1,500 per student	Limit is $1,000 per tax return
Only for the first two years of post-educational secondary education	Available for unlimited number of years
Must be pursuing a degree or other credentials.	Courses in degree program or to acquire or improve job skills
At least one-half of full-time workload for one academic period	One or more courses
For tuition, and related expenses (see Pub. 17 for expenses that do not qualify)	For tuition and related expenses (see Pub. 17 for expenses that do not qualify)
Not available to anyone with a felony drug conviction	No other restrictions

Retirement Savings Contribution Credit



Child Tax Credit

Use the worksheet in 1040 or 1040A Instruction booklet.

This is a credit intended to reduce the tax. The credit may be refundable. The credit is up to $600 per qualified child.

Qualified Child:

1. Under age 17 at the end of 2002.
2. A citizen or resident of the United States.
3. Claimed as your dependent.
4. Your:
   a. Son or daughter,
   b. Stepson or stepdaughter,
   c. Adopted child,
   d. Grandchild,
   e. Eligible foster child.

Additional Child Tax Credit

The child tax credit is generally a non-refundable credit; however, certain taxpayers may be entitled to a refundable additional child tax credit.

- Taxpayers with more than $10,000 of taxable earned income, may be eligible for the additional child tax credit regardless of the number of qualifying children.

- Taxpayers with three or more children may also be eligible for additional child tax credit regardless of their income.

Use **Form 8812** to calculate the allowable additional child tax credit.

Earned Income Credit

Rules for Everyone	Rules With A Qualifying Child	Rules With No Qualifying Child
Must have a valid SSN issued by SSA. Filing status cannot be married filing separate. Must be a U.S. citizen or resident alien all year. Cannot file Form 2555 or Form 2555-EZ. Investment income must be less than or equal to $2,550. Must have earned income.	Child must meet the relationship, age, & residency tests. Taxpayer cannot be a qualifying child of another person. Qualifying child must have a valid SSN.	Taxpayer (or spouse if filing a joint return) must be at least age 25 but under age 65. The taxpayer (or spouse if filing a joint return) cannot be the dependent of another person. Taxpayer cannot be a qualified child of another person. Taxpayer must have lived in the U.S. more than half of the year.

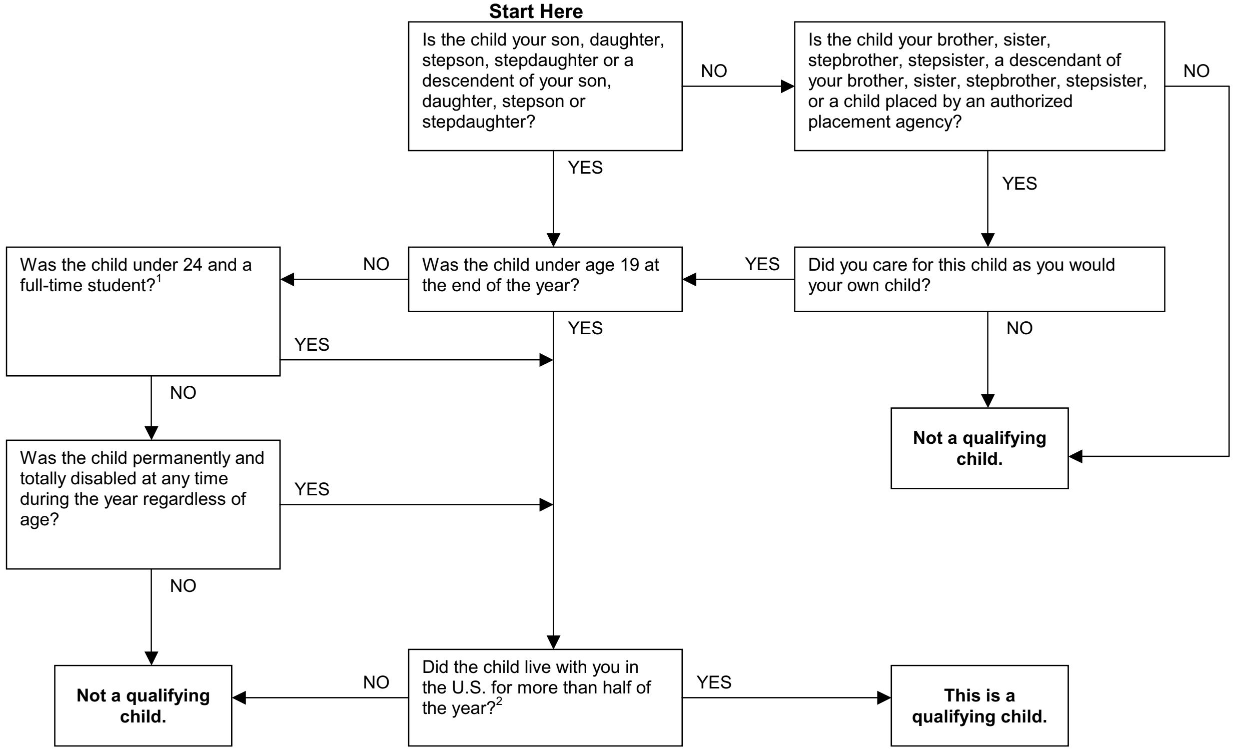
EIC Income Limits

(Earned Income And AGI Must Each Be Less Than the Following Amounts)

Filing Status	No Qualifying Children	One Qualifying Child	Two or More Qualifying Children
Single or Head of Household	$11,060	$29,201	$33,178
Married Filing Joint	$12,060	$30,201	$34,178

Earned income for purposes of the EIC is taxable wages, salaries, tips; net earnings from self-employment, union strike benefits; taxable long-term disability benefits received before minimum retirement age; and gross income received as a statutory employee.

EIC Qualifying Child Determination



[1] To be considered a student, the child must attend school full-time for some part of each of five calendar months of the year. See Pub. 17, *Earned Income Credit*, for rules regarding vocational high school students and night school.
[2] If a child fails to meet the residency test because the child was born or died during the year, the child is considered to meet the test if the child lived with the taxpayer while the child was alive.

Qualifying Child of More Than One Taxpayer

If a child is a qualifying child of more than one taxpayer, the taxpayers may choose which of them will claim the credit on the basis of that child. If two or more children are qualifying children of the same taxpayers (not filing a joint return together), the taxpayers may agree that one will claim the credit on the basis of one child and the other will claim the credit on the basis of the other child.

If two or more taxpayers actually claim the credit on the basis of the same quailfying child, the statute determines which of them is entitled to the credit on the basis of that child. This is the tie-breaker rule. The taxpayer who is entitled to the credit is -

- The parent, if one taxpayer is a parent of the child.
- The taxpayer with the higher AGI, if neither is a parent of the child.
- The parent the child lived with longest during the tax year, if both taxpayers are parents of the child and they do not file a joint return together.
- The parent with the higher AGI, if both taxpayers are parents of the child, the child lived with both parents for the same length of time during the tax year, and they do not file a joint return together.

Be sure to verify eligibility carefully regarding dependents and filing status. **If the taxpayer does not qualify, write "NO" on the earned income credit line.** Otherwise the taxpayer will receive a letter to confirm that the credit is not allowable.

Identification Numbers

To claim the EIC, the taxpayer (and spouse if filing a joint return) must have a valid Social Security number (SSN) issued by the Social Security Administration (SSA). Any qualifying child listed on Schedule EIC must also have a valid SSN. If a social security card has a legend that says ***"Not valid for employment"*** and the number was issued so that the taxpayer (or spouse or qualifying child) could receive a federally funded benefit, the taxpayer cannot claim the EIC. An example of a federally funded benefit is Medicaid.

Individual Taxpayer Identification Numbers (ITINs) and Adoption Taxpayers Identification Numbers (ATINs) cannot be used when claiming the EIC.

If a taxpayer has a social security card that contains the legend "valid for work only with INS authorization," the taxpayer may claim the credit, assuming he or she meets the other requirements.

Return Signature

A return is not considered a valid return unless it is signed. Both spouses must sign if the return is filed jointly. The return should be dated and the occupation line(s) should be completed.

Child's Return

If your child cannot sign his or her return, sign your child's name in the space provided followed by the words, "By (your signature), parent or guardian for minor child."

Deceased Taxpayer

If a taxpayer died before filing the return, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the decedent's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

Write "Deceased," the decendent's name, and the date of death across the top of the tax return.

If the spouse died during the year and the surviving spouse did not remarry, a joint return can be filed. Write "**Filing as surviving spouse**" in the area where the taxpayer would have signed. If someone else is the personal representative, he or she must also sign.

Claiming a Refund for a Deceased Person

If a surviving spouse is filing a joint return with the decedent, file only the tax return to claim the refund. Court-appointed representatives should file the return and attach a copy of the certificate that shows their appointment. All other filers requesting the decedent's refund should file the return and attach **Form 1310.**

Payment Options

If there are less tax payments than the amount of the tax liability, then there is tax due to be paid with the return.

Payment with Return

- Taxpayer makes a check or money order payable to “United States Treasury.”
- Taxpayer attaches **Form 1040V** to the payment.
- Taxpayer can authorize direct debit for payment.

Electronic Payment Options

- Taxpayer can pay by credit card using a service provider.
- Taxpayer should call 1–888–ALL–TAXX or 1–800–2 PAYTAX.

Installment Agreement

- Use **Form 9465** to request an installment agreement.
- A $43 processing fee will be charged to establish the agreement.
- Taxpayers should send a payment with the request, if possible.
- Interest and late payment penalties will continue to accrue on any tax not paid by the due date of the return.

WHERE TO FILE YOUR 2002 TAXES

IF you live in . . .	**and you are filing a return** AND **ARE NOT ENCLOSING A PAYMENT,** then use this address . . .	**and you are filing a** return AND **ARE ENCLOSING A PAYMENT,** then use this addresss . . .
	(Note: the first line of the address should be: Internal Revenue Service)	
Florida, Georgia, Mississippi, North Carolina South Carolina, West Virginia	Atlanta, GA 39901-0002	P.O. Box 105093 Atlanta, GA 30348-5093
New York- (New York City, and counties of *Nassau, Rockland, Suffolk, and Westchester*)	Holtsville, NY 00501-0002	P.O. Box 1187 Newark, NJ 07101-1187
Maine, New Hampshire, Vermont, New York (*all other counties*)	Andover, MA 05501-0002	P.O. Box 1214 Charlotte, NC 28201-1214
Massachusetts, Michigan, Rhode Island,	Andover, MA 05501-0002	P.O Box 37002 Hartford, CT 06176-0002
Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Utah, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 970011 St. Louis, MO 63197-0011
District of Columbia, Connecticut, Delaware Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0002	P.O. Box 80101 Cincinnati, OH 45280-0001
Colorado, Kentucky, Montana, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Austin, TX 73301-0002	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, California (*all counties*), Hawaii, Nevada, Oregon	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Idaho, Washington	Fresno, CA 93888-0002	P.O. Box 60840 Los Angeles, CA 90060-0840
Alabama, Arkansas, Ohio, Tennessee, Virginia	Memphis, TN 37501-0002	P.O. Box 105017 Atlanta, GA 30348-5017
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (*or if excluding foreign income under IRC section 933*), a foreign country: U.S. citizens and those filing Form 2555, 2555EZ, or 4563	Philadelphia, PA 19255-0215	P.O. Box 80111 Cincinnati, OH 45280-0011

- Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

Quality Review Checksheet — Assistor

- ❑ Name/Address/SSN completed
- ❑ Presidential Election Campaign Fund
- ❑ Filing status checked
- ❑ Exemptions checked
- ❑ Dependents listed (if applicable)
- ❑ Exemptions added
- ❑ Adjusted gross income computed
- ❑ Tax from table correct (check filing status)
- ❑ Does TP qualify for a tax credit? (i.e., Earned Income Credit, Child Tax Credit)
- ❑ Other taxes included (if applicable)
- ❑ Payments listed and added
  - ❍ Tax withheld
  - ❍ Estimated taxes
  - ❍ 1099 withholding
  - ❍ Earned Income Tax Credit (advanced payment)
- ❑ Refund/amount due entered on correct line
- ❑ TP occupation entered
- ❑ TP signed and dated (or given written instructions for spouse)
- ❑ W-2s attached
- ❑ Schedule(s) attached
- ❑ Decedent return
  - ❍ Top of the return Deceased, Name of Decedent, Date of Death
  - ❍ Filing as Surviving Spouse or Personal Representative
- ❑ Site number on bottom of return
- ❑ VITA/TCE acronym on bottom of return

Recheck Math Recheck SSNs