

# Comprehensive Tax Return Problems

## INDIVIDUAL TAX RETURN PROBLEM 1

### Required:

- Use the following information to complete Keith and Jennifer Hamilton's 2011 federal income tax return. If information is missing, use reasonable assumptions to fill in the gaps.
- Form 1040, supporting schedules, and instructions to the forms and schedules can be found at the IRS Web site ([www.irs.gov](http://www.irs.gov)).

### Facts:

1. Keith Hamilton is employed as an airline pilot for Flyby Airlines in Las Vegas, NV. Jennifer is employed as a teacher's assistant at Small World Elementary School, in Henderson, NV. Keith and Jennifer live in a home they purchased this year. Keith and Jennifer have three children who lived with them all year, Joshua (17), Danielle (14), and Sara (10). Keith and Jennifer provided the following personal information:
  - Keith and Jennifer do not want to contribute to the presidential election campaign.
  - Keith and Jennifer do not claim itemized deductions.
  - Keith and Jennifer live at 3678 Blue Sky Drive, Henderson, NV 89052.
  - Keith's birthday is 10/12/1966 and his Social Security number is 535-22-4466.
  - Jennifer's birthday is 7/16/1969 and her Social Security number is 535-44-2255.
  - Joshua's birthday is 6/30/1994 and his Social Security number is 454-54-5454.
  - Danielle's birthday is 8/12/1997 and her Social Security number is 343-43-4343.
  - Sara's birthday is 5/13/2001 and her Social Security number is 232-32-3232.
2. Keith received the following Form W-2 for 2011 from Flyby Airlines.

Employer's name (and complete address if not on label)		Employer's federal identification number (FEIN)		State identifier		Employer's state identification number (SIN)	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		933-22-4466		NV		933-22-4466	
Employee's name (and complete address if not on label)		Employee's federal identification number (FEIN)		State identifier		Employer's state identification number (SIN)	
Keith Hamilton 3678 Blue Sky Drive Henderson, NV 89052		535-22-4466		NV		933-22-4466	
Employee's address and ZIP code		Wages, tips, other compensation		Federal income tax withheld		State income tax withheld	
3678 Blue Sky Drive Henderson, NV 89052		122,442.00		24,500.00		24,500.00	
Employer's name (and complete address if not on label)		Social Security wages		Social Security tax withheld		State income tax withheld	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		122,442.00		4,922.02		4,922.02	
Employer's name (and complete address if not on label)		Medicare wages and tips		Medicare tax withheld		Social Security tax withheld	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		122,442.00		1,929.22		1,929.22	
Employer's name (and complete address if not on label)		Federal income tax		Federal income tax		Federal income tax	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		24,500.00		24,500.00		24,500.00	
Employer's name (and complete address if not on label)		State income tax		State income tax		State income tax	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		4,922.02		4,922.02		4,922.02	
Employer's name (and complete address if not on label)		Local income tax		Local income tax		Local income tax	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		1,929.22		1,929.22		1,929.22	
Employer's name (and complete address if not on label)		Total wages, tips, etc.		Total wages, tips, etc.		Total wages, tips, etc.	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		122,442.00		122,442.00		122,442.00	
Employer's name (and complete address if not on label)		State income tax		State income tax		State income tax	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		4,922.02		4,922.02		4,922.02	
Employer's name (and complete address if not on label)		Local income tax		Local income tax		Local income tax	
Flyby Airlines 3775 West Flamingo Ave., Las Vegas, NV 89119		1,929.22		1,929.22		1,929.22	

Form **W-2** Wage and Tax Statement **2011**

Copy B—To be filed with Employer's FIDELITY Tax Return. This information is being furnished to the Internal Revenue Service.

# Comprehensive Volume Tax Return Problem Solutions

**Nathan M. Bisk**



**Comprehensive Volume Tax Return Problem Solutions:**

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