

Solutions Manual for Income Tax Fundamentals 2026 44th Whittenburg

Tax Year 2025 ProConnect Tax Preparation Guide, Whittenburg, Gill

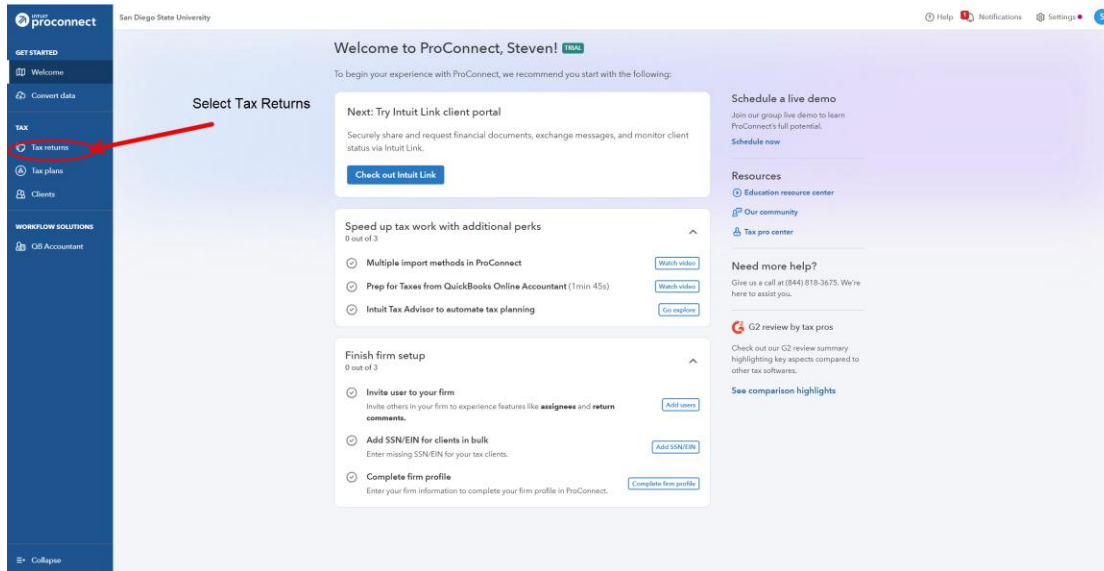
Chapter 1

You will be using Intuit's ProConnect Tax online software to prepare federal income tax returns. You will not be e-filing the tax returns though! You should have already completed your student registration process for ProConnect Education Account (see separate instructions). You can access the software using this link:

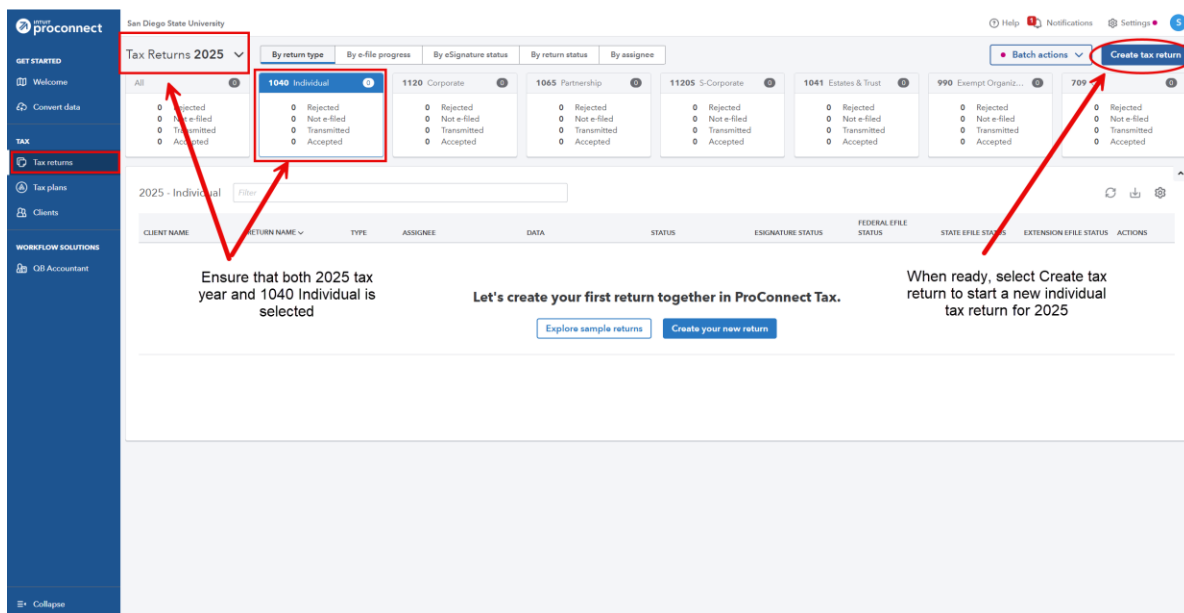
<https://taxeducation.intuit.com>

CP.01-01A: Tallbear, Amonute

Sign into your ProConnect Tax account and from the *Welcome* screen, select *Tax Returns* in the left margin.



You will land on the *Tax Returns 2025* page (if you are starting in January, you may need to select 2025 as the tax year). Select the box for *1040 Individuals*. Select *Create tax return* in the upper right corner.



From the *Create tax return* screen, click the [+] for *Add new* and select the *Individual (1040,709)* button (it is selected as the default).

The screenshot shows a window titled "Create tax return" with a close button (X) in the top right corner. Inside the window, there is a "Client" section with the instruction "Select an existing client or add a new client". Below this instruction is a "Select" dropdown menu. To the right of the dropdown is a blue button with a plus sign and the text "+ Add new". This button is circled in red, and a red arrow points to it from the text "Select Add new" located to the right of the circle. At the bottom of the window, there is a dark grey bar with a "Cancel" button on the left and a "Next" button on the right.

Enter the taxpayer's name, date of birth, and Tax ID. Email and phone numbers are not required but you may enter assumed data if you wish. Scroll down to enter the taxpayer's address.

Should default to Individual

×

Add new client

☒ Individual (1040, 709)

☐ Business (1065, 1120, 1120S, 990, 1041)

1040

Create their client profile and 2025 return by importing their prior-year 1040

We'll handle the client and dependent info, and we'll make sure you're all set for year-over-year comparisons.

[Learn more](#)

Import

Enter taxpayer data

First name *

Amanute

Last name *

Talbear

Date of birth

05/18/1998

Tax ID

•••••-1234

SSN ▾

Email

Scroll down to enter address

Mobile

🇺🇸 ▾

Enter phone number

Home

🇺🇸 ▾

Enter phone number

Work

🇺🇸 ▾

Enter phone number

Extension

Access Complete Solutions Manual for Income Tax Fundamentals 2026 44th Whittenburg

ProConnect has access to a large address database and will search for the address; however, the addresses in the tax return problem are intended to be fictional and will require manual entry. Start typing the address in the Search by address box. The remaining address boxes should open and can be completed. Once the address is entered, select *Next* in the lower right corner.

Date of birth	Tax ID	
05/18/1998	●●●-●●-1234	SSN
Email 		
Mobile 🇺🇸 Enter phone number		
Start typing address		
Home 🇺🇸 Enter phone number		
Work	Extension	
🇺🇸 Enter phone number		
Address	Apt./Ste. #	
🔍 1919 Barker Cypress Road	12A	
City	State	
Cypress	Texas ▼	
ZIP code		
77443		
Close	Select Next Next	

On the next *Client* screen, you may review the information you input, make any corrections necessary through the *Edit* button on the upper right, and once satisfied, click on *Next* at the lower right.

Client
Select an existing client or add a new client

Amonute Tallbear + Add new Edit

First Name: Amonute Last Name: Tallbear Date of Birth: 05/18/1998
Tax ID: ***-**-1234 Email: Address: 1219 South Cypress Road
Cypress, TX 77433
Mobile: Home: Work:

View client snapshot using Intuit Assist [Get it](#)

We're currently experimenting the use of Intuit Assist, our AI tool, to help you glance at client tax data quicker. This is only currently available for clients who have most recently e-filed between TY 2021 and TY 2023 in ProConnect Tax.

Dismiss Give it a try

The data you provide is secure. We collect, use and store data in accordance with Intuit's privacy policy. We're currently experimenting the use of Generative AI. Response may be limited and inaccurate at this time. Be sure to take a look before using it.

Select tax return type

Type: 1040 - Individual Tax year: 2025

Tax return name: Tallbear, Amonute

Cancel Next

Confirm data or select Edit to make changes

Confirm tax return type and year and then select Next

You have now landed on the taxpayer's 1040 *Profile* page. You may unselect *Select for E-file* for the *Federal* line under *General* since you will not actually be filing the tax return, but doing so is not required. From the tabs near the top, select *Input Return*.

San Diego State University

Tallbear, Amonute Client profile Tax Year: 2025 Return type: 1040

Select assignee Select status Return actions

Profile **Input return** Check return File return

Add a state return

GENERAL

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal	Yes	☒	
Federal Form 114 (Taxpayer)	Yes	☐	
Federal Form 114 (Spouse)	Yes	☐	
Federal 4720	Yes	☐	
EXTENSIONS	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal Extension	Yes	☐	
AMENDMENTS	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal Amended	Yes	☐	
Federal Form 114 Amended	Yes	☐	
Form 114 Amended Spouse	Yes	☐	
Federal 4720 Amended	Yes	☐	
ESTIMATED PAYMENTS	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS

Estimated Payments not available for states selected

You should un-select e-file since we are not actually filing any fictional tax returns

Then select Input return

Select Client Information

San Diego State University

Tallbear, Amonute Client profile Tax Year: 2025 Return type: 1040

Select assignee Select status Return actions

Profile Input return Check return File return Review return

Always show table of contents on startup

General **Select Client Information**

Client Information

Dependents

Misc. Info./Direct Deposit

Community Property Income Allocation

Pay-By-Refund

Electronic Filing

Letter

Payments, Penalties & Extensions

2025 Estimated Payments

2024 Estimated Tax (1040-ES, W-4, W-4P, W-4R)

Penalties and Interest (2210)

Extensions (4868, 2350, 8868)

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-ORD)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Pass-through K-1's

Oil and Gas

Deductions

Depreciation

Direct Input (4562)

Adjustments to Income

Itemized Deductions (Sch A)

Charitable Contributions (8283)

Moving Expenses (3903)

Investment Interest (4952)

Business Use of Home (8829)

Vehicle/Emp. Bus. Expense (2106)

Foreign Income Exclusion (2355)

HSA/MSA/LTC Contracts (1099-SA, 5498-SA)

Credits

Dependent Care Credit (2441)

General Business and Vehicle Cr.

Foreign Tax Credit (1116)

Fuel Tax Credit (4136)

Adoption Credit (8839)

Education Credits (1098-T, 8863)

CTC, EIC, Oth Credits

Credit to Holders of Tax Credit Bonds (8912)

Premium Tax Credit (1095-A, 8962)

Taxes

Alternative Minimum Tax (6251)

Retirement Plan Taxes (5329)

Household Employment Tax (Sch H)

Children Under 18 (8615)

Parent's Election (8814)

Other Taxes

Other

Elections

Prior Year Summary

Miscellaneous Forms

Nonresident Alien (1040-NR)

Foreign Withholding (RRB-10425, 1042-S, SSA, 10425)

Statement of Withholding on Dispositions (8288-A)

Foreign Partner's Information Statement (8805)

Amended Return (1040-X)/Superseded

Tentative Refund (1045)/Net Operating Loss (172)

Claim for Refund (843)

Discharge of Indebtedness (982)

Deceased Taxpayer (1310)

Multiple Support (2120)

Notice Concerning Fiduciary Rel. (54)

Power of Att. (2848)/Info Auth. (8821)

Change in Accounting Method (3115)

Transcript of Tax Ret (4506, 4506-1)

Inf Return of U.S. Persons (5471)

Disclosure Stmt. (8275, 8275-R)

Release of Exemption (8332)

Injured Spouse Allocation (8379)

Asset Acquisition Statement (8594)

Change of Address (8822, 8822-B)

Treaty-Based Rtn. (8833)

Pre-Screening Notice for Emp (8850)

Innocent Spouse Relief (8837)

EIC/CTC/ODC/AOC After Disallowances (8862)

Paid Preparer's Due Diligence Checklist (8867)

Tax Shelter Statement (8866)

Installment Agreement (9465)

Employer I.D. No. App. (SS-4)

Foreign Reporting (114, 8938)

Inv Taxpayer I.D. No. App. (W-7)

Shareholder Return PFIC/QEF (8621)

Int. Comp./Look-Back Method (8697)

Identity Theft Affidavit (14039, 14039-B)

Transferor of Prop to Foreign Corp (926)

Limitation on Business Interest Expense (8990)

Global Intangible Low-Taxed Income (8992)

Qualified Opportunity Fund Investments (8997)

Certain Excise Taxes (4720)

EECB Deduction (7205)

Partner's Report of Property Distr. (7217)

Under *Views* from the top left, click on *All* (default setting). You will now see *Details: Client Information*. The details entered to create the client should have been carried forward to this screen. Note that the filing status defaults to *1 = Single*. This may need to be changed on future tax return problems to match the actual filing status of the client. Scroll down this page and enter the *Occupation* for the taxpayer.

San Diego State University

Tallbear, Amonute Client profile Tax Year: 2025 Return type: 1040

Select assignee Select status Return actions

Profile Input return Check return File return Review return

Views

View all input screens

All In Use

Search

General

Client Information

Dependents

Misc. Info./Direct Deposit

Community Property Income Allocation

Pay-By-Refund

Electronic Filing

Letter

Payments, Penalties & Extensions

Income

Deductions

Credits

Taxes

Other

Miscellaneous Forms

Details: Client Information

Resident Status

Resident State as of 12/31 TX

☒ Full Year Resident?

☐ Multi-State Return?

Filing Status

Filing Status 1 = Single

Taxpayer Information

First Name & Initial Amonute

Last Name Tallbear

Title / Suffix

Social Security # 466-33-1234

Occupation

Date of Birth 05/18/1998

Date of Death

Dependency Status Select

Note that the default filing status is 1 = Single

Scroll down as needed to enter Occupation

For this client, continue to scroll down this page and toward the bottom, under *Miscellaneous Info*, find *Prepared by* and use the dropdown to select 3 = *Self-Prepared*. Selecting *Self-Prepared* reduces the number of diagnostic errors identified by ProConnect since the software generally expects a paid preparer with a Preparer Tax Identification Number (PTIN) and E-filing Identification Number (EFIN).

San Diego State University

Talibear, Amonute Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 10:47 AM Review return

Views View all input screens All In Use Search

General Client Information

Dependents Misc. Info/Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other Miscellaneous Forms

Details: Client Information

Expiration Date

Additional Information

IRS Theft Protection PIN

☐ Had IRS Theft Protection PIN in Prior Year

Miscellaneous Info

☐ Address Verified?

☐ DL/State ID #(s) Verified?

☐ SSN(s) Verified?

Salutation (Override)

Preparer Select

Designee, if different Select

Prepared by 1 = Firm 2 = Non-Paid Preparer 3 = Self-Prepared

Primary Contact

Promise Date

Scroll down the page and select 3 = Self-Prepared

Now that the client information is complete, we can start entering the taxable income and deduction information. As you may have noticed, the primary control of what ProConnect displays comes from the left menu. You have been in the Client Information section under General. From the menu at the left, scroll down to select *Income*.

San Diego State University

Talibear, Amonute Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 10:52 AM Review return

Views View all input screens All In Use Search

General Client Information

Dependents Misc. Info/Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other Miscellaneous Forms

Details: Client Information

Expiration Date

Additional Information

IRS Theft Protection PIN

☐ Had IRS Theft Protection PIN in Prior Year

Miscellaneous Info

☐ Address Verified?

☐ DL/State ID #(s) Verified?

☐ SSN(s) Verified?

Salutation (Override)

Preparer Select

Designee, if different Select

Prepared by 3 = Self-Prepared

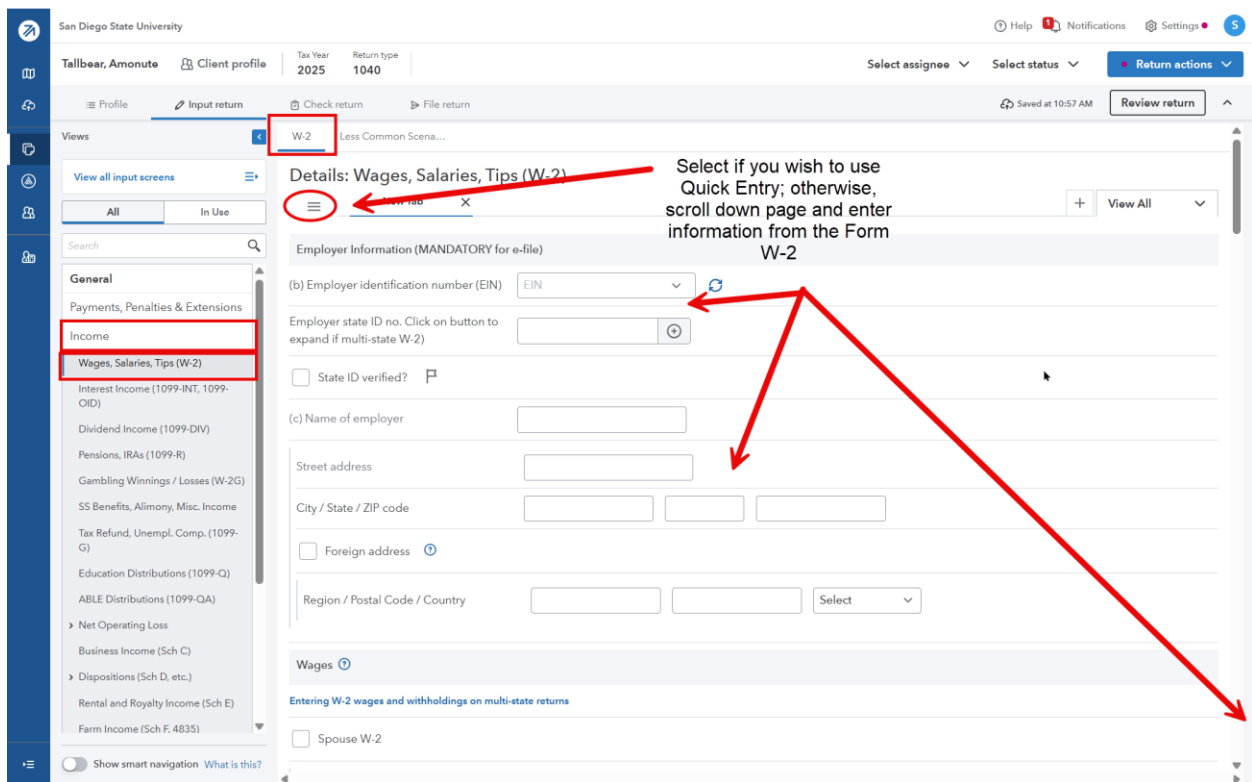
Primary Contact

Promise Date

Select Income

Once the sub-menu on the left opens, select *Wages, Salaries, Tips (W-2)*. At the top of the entry form tabs two options are presented: *W-2* and *Less Common Scenarios*. Be certain you are on the *W-2* tab (the default). This screen is typical of a *Detailed Entry* screen in ProConnect. The information is entered in each field by scrolling down the page. Additional forms can be entered by selecting the Plus [+] symbol on the upper right. However, much of the detail is not necessary (especially when not e-filing) and many ProConnect screens also contain a *Quick Entry* option.

To access Quick Entry, select the icon that looks like a stack of three papers  located in the upper left under the *Details: Wages, Salaries, Tips (W-2)* title. For this tax return guide, the detailed entry is shown. Enter the *Employee identification number (EIN)* of the taxpayer's employer.



San Diego State University

Tallbear, Amonute Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 10:57 AM Review return

Views W-2 Less Common Scenarios

View all input screens

All In Use

Search

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Show smart navigation What is this?

Details: Wages, Salaries, Tips (W-2)

Select if you wish to use Quick Entry; otherwise, scroll down page and enter information from the Form W-2

Employer Information (MANDATORY for e-file)

(b) Employer identification number (EIN) EIN

Employer state ID no. Click on button to expand if multi-state W-2

State ID verified?

(c) Name of employer

Street address

City / State / ZIP code

Foreign address

Region / Postal Code / Country

Wages

Entering W-2 wages and withholdings on multi-state returns

Spouse W-2

ProConnect is linked to a large number of employers that permit the W-2 information to auto-populate directly into the software; however, because all of the employers in Income Tax Fundamentals are fictional, Intuit ProConnect will not be able to automatically download Form W-2 information.

San Diego State University

Tallbear, Amonute Client profile

Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Saved at 10:57 AM Review return

Views

View all input screens

All In Use

Search

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Show smart navigation What is this?

Details: Wages, Salaries, Tips (W-2)

New Tab View All

Employer Information (MANDATORY for e-file)

(b) Employer identification number (EIN) 33-1235672

Prompt to auto-populate W-2 can be ignored

Let's get your W-2 tax info

Get your W-2 from your employer or payroll provider. It's safe, fast and accurate.

33-1235672

We don't support connecting to your employer just yet.

Don't worry, you can get the document from your employer or payroll provider's website and upload it.

Continue

Employer state ID no. Click on button to expand if multi-state W-2

State ID verified?

(c) Name of employer

Street address

Scroll down the page and enter the remaining details from the taxpayer's Form W-2 included in the problem.

San Diego State University

Tallbear, Amonute Client profile

Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Saved at 11:32 AM Review return

Views

View all input screens

All In Use

Search

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Show smart navigation What is this?

Details: Wages, Salaries, Tips (W-2) Kuutsu Burger

Kuutsu Burger View All

State ID verified?

(c) Name of employer Kuutsu Burger

Street address 1990 Barker Cypress Road

City / State / ZIP code Cypress TX 77433

Foreign address

Region / Postal Code / Country

Wages

Enter W-2 wages and withholdings on multi-state returns

Spouse W-2

PRIOR YEAR AMOUNT

(1) Wages, tips, etc. (Click on button to expand if multi-state) 33,461

(2) Federal income tax withheld 33,461

Enter W-2 information

Be sure to input the amounts of the taxpayer's wages and federal income tax withheld. Note that ProConnect Tax automatically enters the Social; Security and Medicare wages and amounts withheld. For most taxpayers, these amounts will match the Form W-2 but the tax preparer should always confirm the amounts are the same as reported.

San Diego State University

Tallbear, Amonute Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 11:32 AM Review return

Views W-2 Less Common Scena...

Details: Wages, Salaries, Tips (W-2) Kuutsu Burger

Kuutsu Burger X View All

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Box 12

Box 12

PRIOR YEAR AMOUNT

Entering Box 1 will auto-populate Boxes 3, 4, 5, and 6

(1) Wages, tips, etc. (Click on button to expand if multi-state)	33,461	
(2) Federal income tax withheld	1,949	
(3) Social security wages	33,461	
(4) Social security tax withheld	2,075	
(5) Medicare wages and tips	33,461	
(6) Medicare tax withheld	485	
(7) Social security tips		
(8) Allocated tips		
(10) Dependent care benefits		
(11) Nonqualified plans		

ProConnect also automatically rounds amounts to the nearest \$1, which is permitted by the IRS. Because this taxpayer lives in Texas (a non-income tax state), no state input is required but preparers should always be sure and confirm state input from Boxes 15 and higher. The information entered is saved automatically.

There are no other items of income or deductions to enter for this taxpayer. You can review the tax return at any time by selecting *Review return* in the upper right corner.

San Diego State University

Tallbear, Amonute Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 11:32 AM Review return

Views W-2 Less Common Scena...

Details: Wages, Salaries, Tips (W-2) Kuutsu Burger

Kuutsu Burger X View All

Employer Information (MANDATORY for e-file)

(b) Employer identification number (EIN) 33-1235672

Let's get your W-2 tax info

The graphics displayed in the *Review return* screen will sometimes not match the actual form and should only be used to confirm general accuracy. Additionally, if you make additional changes to the tax return, the Review Return screen does not automatically update. Either select Refresh Forms to update after changes or just close the window and Select Review Return as shown previously.

There is no single procedure for reviewing a tax return for accuracy. Different clients will demand different processes for review; however, there are a few rules of thumb that can be used:

- Is (are) the name(s) correct?
- Is the taxpayer's address correct?
- Is (are) the taxpayer's and dependents taxpayer identification numbers (usually SSN) correct?
- Did you confirm the filing status on the return matches that of the information provided?
- Are all qualifying dependents shown on the return (including if the taxpayer can be claimed as a dependent)?
- Confirm the tax return output (the forms) with the related source documents. For example:
 - Confirm that wages equal the totals for all Box 1 of Form W-2s
 - Confirm that federal tax withheld equals the total reported in Box 2 of all Form W-2s

- Confirm that the results of the tax return appear reasonable. For example, a modest income taxpayer would likely expect a refund. Is the refund or payment amount consistent with your understanding of the return?

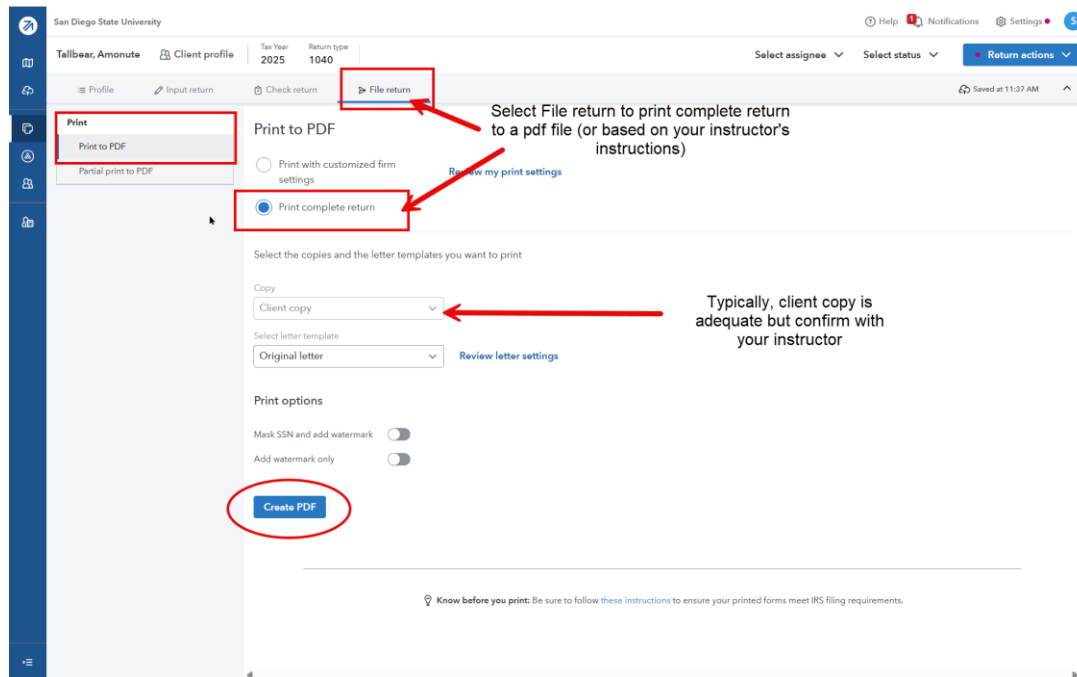
Often, reviewing an income tax return starts with confirming the totals with source documents. If they do not agree, investigate any supplemental forms or schedules that support that total. Tax return review requires some experience that will come with preparing and reviewing additional returns. You may want to use [IRS Form 6729-C](#), the VITA Quality Review checklist to assist you.

You can also review the summary of the tax return by selecting the *Check Return* tab near the top of the screen. The *Check Return* screen also includes *Critical Diagnostics* and *Suggestions* for the tax return. In many instances, these will related to electronic filing issues and may be ignored since ITF’s hypothetical taxpayers will not be e-filing (or paper filing for that matter). For example, a common Critical Diagnostic is “The third party designee’s PIN is missing or invalid.” Additional errors or suggestions may need to be considered by the preparer.

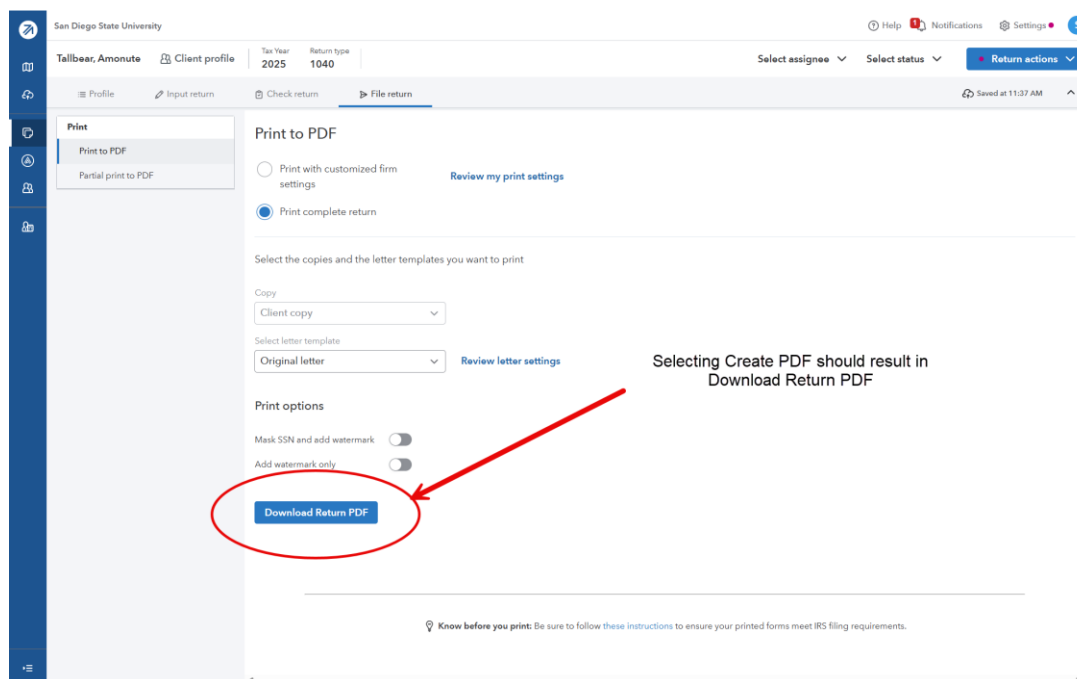
The screenshot shows the ProConnect software interface for San Diego State University. The top navigation bar includes 'Tallbear, Amonute', 'Client profile', 'Tax Year 2025', and 'Return type 1040'. A red arrow points to the 'Check return' tab, which is highlighted. Below the tab, the 'Details: Client Information' section is visible, showing fields for Address, State (TX), ZIP Code (77433), Spouse Contact Information, and Miscellaneous Info. The sidebar on the left contains 'Tax Summary', 'Forms', 'Critical Diagnostics' (highlighted with a red box), and 'Suggestions' (highlighted with a red box). The 'Critical Diagnostics' section lists two items: 'Federal Form 1040 is included in ...' and 'The Third Party Designee's PIN is ...'. The 'Suggestions' section is currently empty.

Note that the default setting in ProConnect is for “No” for the digital asset question that appears on Page 1 of the Form 1040.

Once the return is considered complete, from the menu at the top, select *File Return*. From the menu at the left, under *Print*, select *Print to PDF*. Select the *Print complete return* button and then select the blue *Create PDF* box near the bottom left of the screen.



The result will be a *Download Return PDF* blue button that you should click on.



The return should open in a new tab. Note that occasionally, some student users will be affiliated with a commercial account and the software may ask for credits in order to print the return. In this situation, the student should contact the Intuit ProConnect support desk via telephone. ProConnect support can be found under *Help* and *Help portal* and then select *Contact Us* in the far left blue margins. The student should be in ProConnect when they contact support so they can provide the user's Realm Number to the ProConnect support representative.

Review the return and if corrections are needed, close out of the tab and you can go back into the return and make the necessary corrections. Once complete, follow the *File Return* instructions again and then download the return like any other pdf file. Remember where you save the tax return. Close the PDF.

Don't be afraid to explore the ProConnect Tax software - you cannot hurt anything!

CP.01-01B: Tallbear, Amonute

This guide assumes you have completed CP.01-01A and if so, **you do not need to add a new client**. If you have not completed CP.01-01A, follow the instructions for CP.01-01A above except use the revised birthdate provided in CP.01-01B.

Sign into your ProConnect Tax account and from the *Welcome* screen, select *Tax Returns* in the left margin. You will land on the *Tax Returns 2025* page. Find the tax return prepared in CP.01-01A and use the *View return* dropdown arrow under the *Actions* column to select *Copy return* from the dropdown box. This will create a copy of the return with a new name (the default is the previous name with COPY attached).

The screenshot displays the ProConnect Tax software interface. The sidebar on the left shows the 'TAX' section with 'Tax returns' highlighted. The main area is titled 'Tax Returns 2025' and shows a list of tax returns. The '1040 Individual' return is selected. A dropdown menu is open under the 'View return' button, showing options like 'Create a new tax return', 'Copy return', 'Delete return', 'Rename return', and 'Restrict access'. Red arrows point to the 'View return' button and the 'Copy return' option.

CLIENT NAME	RETURN NAME	TYPE	ASSIGNEE	DATA	STATUS	ESIGNATURE STATUS	FEDERAL EFILE STATUS	STATE EFILE STATUS	EXTENSION EFILE STATUS	ACTIONS
Amonute Tallbear	Tallbear, Amonute	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return

You may now select the copied tax return and use its *View return* dropdown box under the *Actions* column to *Rename return* (e.g., “Taxpayer Name Senior”).

San Diego State University

Help Notifications Settings

GET STARTED

Welcome

Convert data

TAX

Tax returns

Tax plans

Clients

WORKFLOW SOLUTIONS

QB Accountant

Collapse

Tax Returns 2025

By return type By e-file progress By eSignature status By return status By assignee

All 2 1040 Individual 2 1120 Corporate 0 1065 Partnership 0 1120S S-Corporate 0 1041 Estates & Trust 0 990 Exempt 0

0 Rejected 0 Rejected 0 Rejected 0 Rejected 0 Rejected 0 Rejected

2 Not e-filed 2 Not e-filed 0 Not e-filed 0 Not e-filed 0 Not e-filed 0 Not e-filed

0 Transmitted 0 Transmitted 0 Transmitted 0 Transmitted 0 Transmitted 0 Transmitted

0 Accepted 0 Accepted 0 Accepted 0 Accepted 0 Accepted 0 Accepted

2025 - Individual

CLIENT NAME	RETURN NAME	TYPE	ASSIGNEE	DATA	STATUS	ESIGNATURE STATUS	FEDERAL EFILE STATUS	STATE EFILE STATUS	EXTENSION EFILE STATUS	ACTIONS
Amonute Tallbear	Tallbear, Amonute	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return
Amonute Tallbear	Tallbear, Amonute COPY	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return

Select to rename return

showing results 1 - 2 of 2 Results per page: 20

Create a new tax return

Copy return

Delete return

Rename return

Restrict access

You can click on the renamed tax return for the taxpayer and the copy of the tax return will open.

San Diego State University

Help Notifications Settings

GET STARTED

Welcome

Convert data

TAX

Tax returns

Tax plans

Clients

WORKFLOW SOLUTIONS

QB Accountant

Collapse

Tax Returns 2025

By return type By e-file progress By eSignature status By return status By assignee

All 2 1040 Individual 2 1120 Corporate 0 1065 Partnership 0 1120S S-Corporate 0 1041 Estates & Trust 0 990 Exempt 0

0 Rejected 0 Rejected 0 Rejected 0 Rejected 0 Rejected 0 Rejected

2 Not e-filed 2 Not e-filed 0 Not e-filed 0 Not e-filed 0 Not e-filed 0 Not e-filed

0 Transmitted 0 Transmitted 0 Transmitted 0 Transmitted 0 Transmitted 0 Transmitted

0 Accepted 0 Accepted 0 Accepted 0 Accepted 0 Accepted 0 Accepted

2025 - Individual

CLIENT NAME	RETURN NAME	TYPE	ASSIGNEE	DATA	STATUS	ESIGNATURE STATUS	FEDERAL EFILE STATUS	STATE EFILE STATUS	EXTENSION EFILE STATUS	ACTIONS
Amonute Tallbear	Tallbear, Amonute	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return
Amonute Tallbear	Tallbear, Amonute Senior	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return

Select renamed tax return

showing results 1 - 2 of 2 Results per page: 20

< First Previous 1 Next Last >

The birthdate can be revised by selecting *Input Return* and *General; Client Information*.

This screenshot shows the 'Input Return' screen for a client named Tallbear, Amonute Senior. The left sidebar contains a navigation menu with 'Client Information' highlighted. The main area displays a list of tax topics, including General, Credits, Taxes, and Other. A red arrow points from the 'Input Return' button in the top navigation bar to the 'Client Information' section in the sidebar.

Change the taxpayer's birthdate to the revised date.

This screenshot shows the 'Details: Client Information' screen for the same client. The 'Client Information' section is highlighted in the left sidebar. The main area displays a form with fields for Taxpayer Information, including First Name & Initial, Last Name, Title / Suffix, Social Security #, Occupation, Date of Birth, Date of Death, and Dependency Status. A red arrow points to the 'Date of Birth' field, which is currently set to 05/18/1958, with the text 'Enter birthdate' next to it.

Early in the filing season, the software may not default to a Form 1040-SR. The 1040-SR can be “forced” by selecting *General* and then *Misc.Info./Direct Deposit* from the left menu. Scroll down to Form 1040-SR: 1=when applicable, 2=suppress [Override] and enter 1. Proconnect generally defaults to the most common settings for most taxpayers or transactions but frequently has an “override” for the tax preparer to replace the default with some other amount or setting. Overrides should be used cautiously.

San Diego State University

Tallbear, Amonute Senior Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 3:42 PM Review return

Views Miscellaneous Dir Dep/Elec Pymt

View all input screens

All In Use

Search

General

Client Information

Dependents

Misc. Info./Direct Deposit

Community Property Income Allocation

Pay-By-Refund

Electronic Filing

Letter

Payments, Penalties & Extensions

Income

Deductions

Credits

Taxes

Other

Miscellaneous Forms

Show smart navigation What is this?

E-mail Address

Parent/Guardian Signing Return of Minor (EF Only)

Name of parent/guardian

Relationship to minor child Select

Daytime phone: 1=print, 2=print (suppress when optional), 3=suppress [Override]

Daytime phone: 1=print, 2=print (suppress when optional), 3=suppress [Override]

Email address: 1=print, 2=print (suppress when optional), 3=suppress [Override]

Email address: 1=print, 2=print (suppress when optional), 3=suppress [Override]

Form 1040-SR: 1=when applicable, 2=suppress [Override] 1

Form 1040-V: 1=when applicable, 2=suppress [Override]

Form 1040 payment (defaults to amount due)[Override]

Wage/pension schedule: 1=with tax return, 2=with worksheets, 3=suppress [Override]

Federal withholding worksheet: 1=when applicable, 2=suppress [Override]

Form 7203: 1=when applicable, 2=force

Select and enter 1 to ensure production of a Form 1040-SR

There are no other items of income or deductions to enter for this taxpayer. You can review the tax return at any time by selecting *Review return* in the upper right corner.

San Diego State University

Talibear, Amonute Senior Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Click return File return Saved at 3:42 PM Review return

Views View all input screens All In Use Search

General Client Information Dependents Misc. Info/Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other Miscellaneous Forms

Show smart navigation What is this?

Miscellaneous Dir. Dep. Elect. 1

E-mail Address

Parent/Guardian Signing Return of Minor (EF Only)

Name of parent/guardian

Relationship to minor child Select

Text style: 1=mixed case, 2=upper case [Override]

Daytime phone: 1=print, 2=print (suppress when optional), 3=suppress [Override]

Email address: 1=print, 2=print (suppress when optional), 3=suppress [Override]

Form 1040-SR: 1=when applicable, 2=suppress [Override] 1

Form 1040-V: 1=when applicable, 2=suppress [Override]

Form 1040 payment (defaults to amount due)[Override] 0

Wage/pension schedule: 1=with tax return, 2=with worksheets, 3=suppress [Override]

Federal withholding worksheet: 1=when applicable, 2=suppress [Override]

Form 7203: 1=when applicable, 2=force

Select Review return from the Input return screen

The graphics displayed in the *Review return* screen will sometimes not match the actual form and should only be used to confirm general accuracy. Additionally, if you make additional changes to the tax return, the Review Return screen does not automatically update. Either select Refresh Forms to update after changes or just close the window and Select Review Return as shown previously.

Talibear, Amonute Senior Client profile Tax Year 2025 Return type 1040 Refresh forms

Forms Applicable All Search Forms

US Letter (US Standard) General Info. Worksheets 1040-SR

Select each form or worksheet for review

1040-SR: 2025 U.S. Individual Income Tax Return For Seniors

Choose any highlighted item to jump to input field.

page#1

Form 1040-SR U.S. Income Tax Return For Seniors 2025 OMB No. 1545-0047 IRS Use Only Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2025, or other tax year beginning ending See separate instructions.

Filed pursuant to section 301 (b)(2) Combat zone Deceased Spouse

Your first name and middle initial Last name Your social security number

Amonute Talibear 466-33-1234

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and you are filing a joint return with your spouse. If filing a joint return with your spouse, enter the spouse's name and address.

1919 Barker Cypress Road 12A State ZIP code

City, town, or post office. If you have a foreign address, also complete spaces below. Foreign country name Foreign province/state/country Foreign postal code

Cypress TX 77433

Filing Status Single Head of household (HOH) Married filing jointly (even if only one had income) Married filing separately (MFS). Enter spouse's SSN above and full name here. Qualifying surviving spouse (QSS). If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent. If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required).

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Dependents (see instructions) (1) First name (2) Last name (3) SSN (4) Relationship (5) Check if lived with you more than half of 2025 (6) Check if (a) Yes (b) And in the U.S. (7) Credit (8) Credit for other (9) Credit for other (10) Credit for other

Income 1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 33,461

Attach Form(s) W-2 here. Also 1b Household employee wages not reported on Form(s) W-2 1c Tin income not reported on line 1a (see instructions)

There is no single procedure for reviewing a tax return for accuracy. Different clients will demand different processes for review; however, there are a few rules of thumb that can be used:

- Is (are) the name(s) correct?
- Is the taxpayer's address correct?
- Is (are) the taxpayer's and dependents taxpayer identification numbers (usually SSN) correct?
- Did you confirm the filing status on the return matches that of the information provided?
- Are all qualifying dependents shown on the return (including if the taxpayer can be claimed as a dependent)?
- Confirm the tax return output (the forms) with the related source documents. For example:
 - Confirm that wages equal the totals for all Box 1 of Form W-2s
 - Confirm that federal tax withheld equals the total reported in Box 2 of all Form W-2s
- Confirm that the results of the tax return appear reasonable. For example, a modest income taxpayer would likely expect a refund. Is the refund or payment amount consistent with your understanding of the return?

Often, reviewing an income tax return starts with confirming the totals with source documents. If they do not agree, investigate any supplemental forms or schedules that support that total. Tax return review requires some experience that will come with preparing and reviewing additional returns. You may want to use [IRS Form 6729-C](#), the VITA Quality Review checklist to assist you.

You can also review the summary of the tax return by selecting the *Check Return* tab near the top of the screen. The *Check Return* screen also includes *Critical Diagnostics* and *Suggestions* for the tax return. In many instances, these will related to electronic filing issues and may be ignored since ITF's hypothetical taxpayers will not be e-filing (or paper filing for that matter). For example, a common Critical Diagnostic is "The third party designee's PIN is missing or invalid." Additional errors or suggestions may need to be considered by the preparer.

San Diego State University

Tallbear, Amonute Senior Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return **Check return** File return

Saved at 3:42 PM

Tax Summary

Federal Income Tax Summary

Forms

Critical Diagnostics ⓘ ⓘ

- Federal Form 1040-SR is included ...
- Federal Schedule 1-A is included i...
- The Third Party Designee's PIN is ...

Overrides ⓘ ⓘ

Suggestions ⓘ ⓘ

Federal Income Tax Summary: Amonute Tallbear

2025

INCOME	
Wages, salaries, tips, etc	33,461
Total income	33,461

Select Check return to review

ADJUSTMENTS TO INCOME	
Total adjustments	0
Adjusted gross income	33,461

Note that Overrides are reported here

ITEMIZED DEDUCTIONS	
Taxes	598
Total itemized deductions	598

TAX COMPUTATION	
Standard deduction	17,750
Larger of itemized or standard deduction	17,750
Taxable income	9,711
Tax before credits	973

CREDITS	
Total credits	0
Tax after credits	973

Note that the default setting in ProConnect is for “No” for the digital asset question that appears on Page 1 of the Form 1040.

Once the return is considered complete, from the menu at the top, select *File Return*. From the menu at the left, under *Print*, select *Print to PDF*. Select the *Print complete return* button and then select the blue *Create PDF* box near the bottom left of the screen.

San Diego State University

Tallbear, Amonute Senior Client profile Tax Year 2025 Return type 1040

5 Select assignee Select status Return actions

Profile Input return Check return File return

Print

Print to PDF Partial print to PDF

Print to PDF

Print with customized firm settings Review my print settings

Print complete return

Select the copies and the letter templates you want to print

Copy Client copy

Select letter template Original letter Review letter settings

Print options

Mask SSN and add watermark

Add watermark only

Create PDF

Select to create pdf of return

Generally appropriate but confirm with your instructor

Select to create pdf

Know before you print: Be sure to follow these instructions to ensure your printed forms meet IRS filing requirements.

The result will be a *Download Return PDF* blue button that you should click on.

San Diego State University

Tallbear, Amonute Senior Client profile Tax Year 2025 Return type 1040

5 Select assignee Select status Return actions

Profile Input return Check return File return

Print

Print to PDF Partial print to PDF

Print to PDF

Print with customized firm settings Review my print settings

Print complete return

Select the copies and the letter templates you want to print

Copy Client copy

Select letter template Original letter Review letter settings

Print options

Mask SSN and add watermark

Add watermark only

Download Return PDF

Selecting Create PDF should result in Download Return PDF

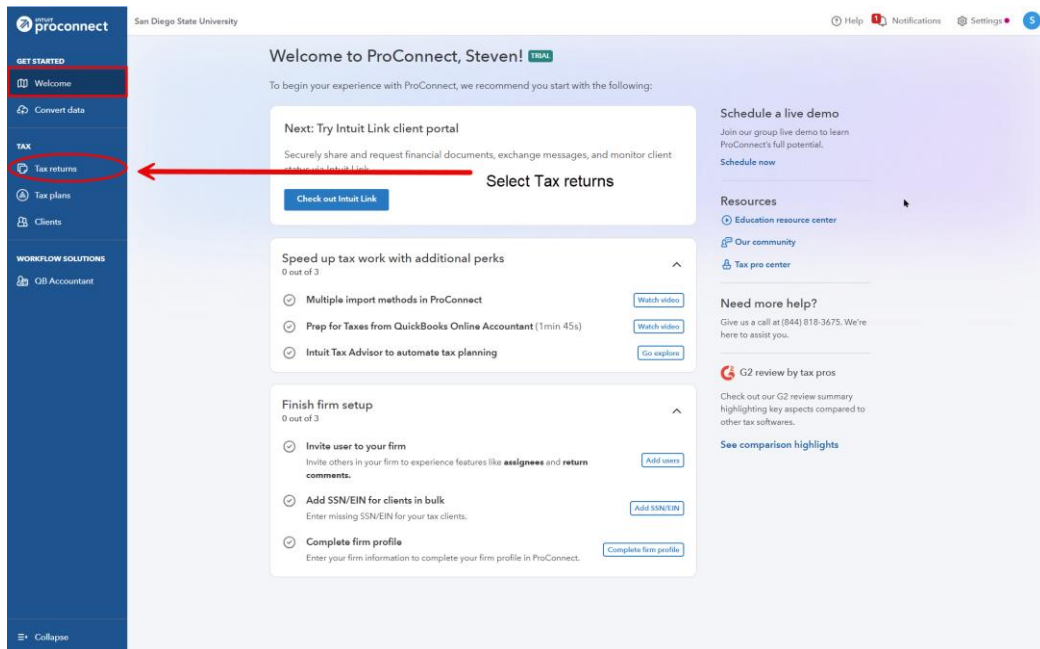
Know before you print: Be sure to follow these instructions to ensure your printed forms meet IRS filing requirements.

The return should open in a new tab. Note that occasionally, some student users will be affiliated with a commercial account and the software may ask for credits in order to print the return. In this situation, the student should contact the Intuit ProConnect support desk via telephone. ProConnect support can be found under *Help* and *Help portal* and then select *Contact Us* in the far left blue margins. The student should be in ProConnect when they contact support so they can provide the user's Realm Number to the ProConnect support representative.

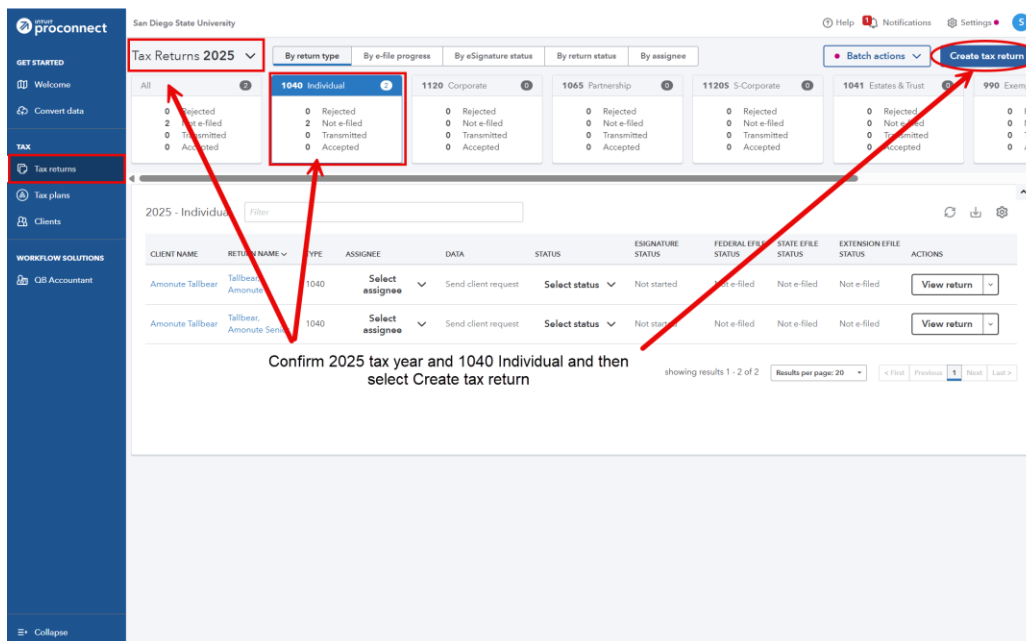
Review the return and if corrections are needed, close out of the tab and you can go back into the return and make the necessary corrections. Once complete, follow the *File Return* instructions again and then download the return like any other pdf file. Remember where you save the tax return. Close the PDF.

CP.01-02A: Land, Richelle and Dallas

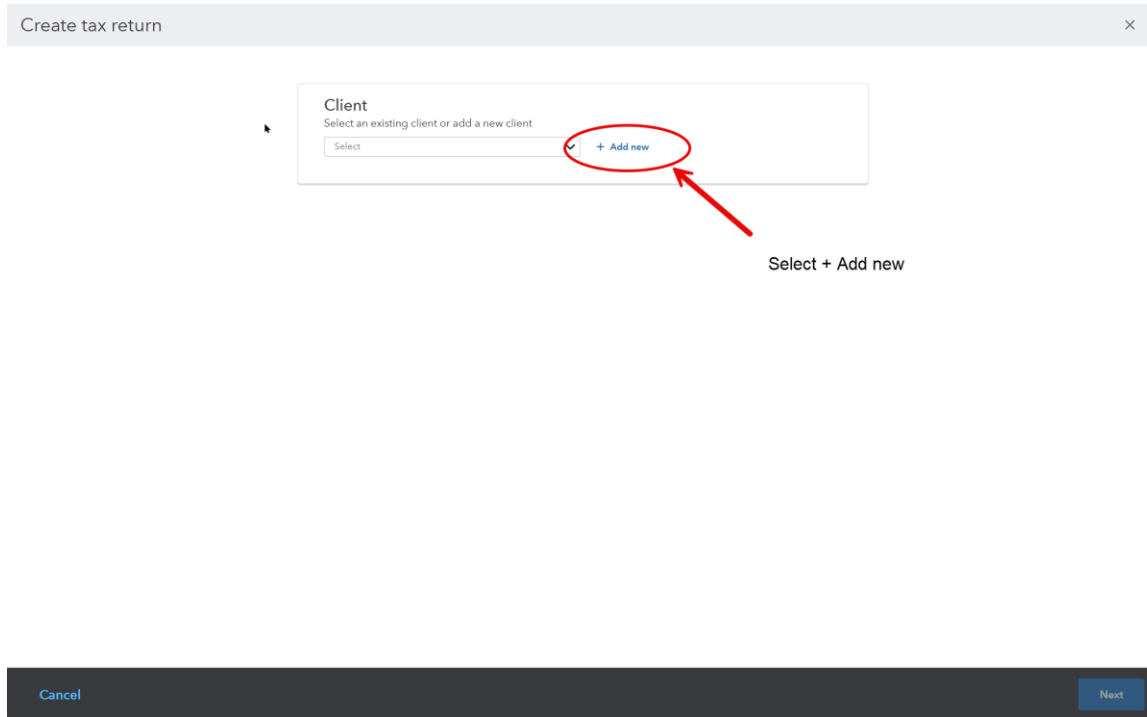
Sign into your ProConnect Tax account and from the *Welcome* screen, select *Tax Returns* in the left margin.



You will land on the *Tax Returns 2025* page. Confirm 2025 tax year and 1040 Individual and then select *Create tax return* in the upper right corner.



From the *Create tax return* screen, click the [+] for *Add new* and select the *Individual (1040,709)* button (it is selected as the default).



The screenshot shows a web interface titled "Create tax return" with a close button (X) in the top right corner. Below the title bar is a "Client" section with the instruction "Select an existing client or add a new client". This section contains a dropdown menu labeled "Select" and a blue button labeled "+ Add new". A red circle highlights the "+ Add new" button, and a red arrow points to it from the text "Select + Add new" located below the dropdown. At the bottom of the interface is a dark grey bar containing a "Cancel" button on the left and a "Next" button on the right.

Enter the taxpayer's name, date of birth, and Tax ID. Note that ProConnect Tax tracks a married filing jointly client by one taxpayer and so often the primary income-earning taxpayer is entered as the default, since many of the input fields will default to that taxpayer. Email and phone numbers are not required but you may enter assumed data if you wish. Scroll down to enter the taxpayer's address.



Add new client

☒ Individual (1040, 709) ☐ Business (1065, 1120, 1120S, 990, 1041)



Create their client profile and 2025 return
by importing their prior-year 1040

We'll handle the client and dependent info, and
we'll make sure you're all set for year-over-year
comparisons.

[Learn more](#)

[Import](#)

First name *

Dallas

Last name *

Land

Date of birth

07/07/1980

Tax ID

•••••-8972

SSN

Email

Enter taxpayer
identification information

Mobile



Enter phone number

Home



Enter phone number

Scroll down and
enter address

Work



Enter phone number

Extension

Address

Search by address

ProConnect has access to a large address database and will search for the address; however, the addresses in the tax return problem are intended to be fictional and will require manual entry. Start typing the address in the Search by address box. The remaining address boxes should open and can be completed. Click on *Next* on the lower right.

Address Apt./Ste. #

City State

ZIP code

Select Next after entering address

On the next screen *Client*, you may review the information you input, make any corrections necessary through the *Edit* button on the upper right, and once satisfied, click on *Next* at the lower right.

Create tax return

Client
Select an existing client or add a new client

+ Add new

First Name: Dallas Last Name: Land Date of Birth: 07/07/1980
Tax ID: ***-**-8972 Email: Address: 2300 Walnut Street F2, Dallas, TX 75243
Mobile: Home: Work:

We're currently experimenting the use of Intuit Assist, our AI tool, to help you glance at client tax data quicker. This is only currently available for clients who have most recently e-filed between TY 2021 and TY 2023 in ProConnect Tax.

The data you provide is secure. We collect, use and store data in accordance with Intuit's privacy policy. We're currently experimenting the use of Generative AI. Response may be limited and inaccurate at this time. Please take a look before using it.

Select tax return type

Type Tax year

Tax return name

Select Edit as needed. Once data is confirmed, select Next

You have now landed on the taxpayer's 1040 *Profile* page. You may unselect *Select for E-file* for the *Federal* line under *General* since you will not actually be filing the tax return, but it is not required to do so.

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Add a state return

GENERAL

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal	Yes	☒	
Federal Form 114 (Taxpayer)	Yes	☐	
Federal Form 114 (Spouse)	Yes	☐	
Federal 4720	Yes	☐	

EXTENSIONS

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal Extension	Yes	☐	

AMENDMENTS

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal Amended	Yes	☐	
Federal Form 114 Amended	Yes	☐	
Form 114 Amended Spouse	Yes	☐	
Federal 4720 Amended	Yes	☐	

ESTIMATED PAYMENTS

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Estimated Payments not available for states selected			

From the tabs near the top, select *Input Return* and *Client Information*.

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Review return

Always show table of contents on startup

General

Client Information

Payments, Penalties & Extensions

Income

Deductions

Adjustments to Income

Credits

Taxes

Other

Miscellaneous Forms

Amended Return (1040-X)/Superseded

Tentative Refund (1045)/Net Operating Loss (172)

Claim for Refund (843)

Discharge of Indebtedness (982)

Deceased Taxpayer (1310)

Multiple Support (2120)

Notice Concerning Fiduciary Rel. (56)

Power of Att. (2848)/Info Auth. (8821)

Change in Accounting Method (3115)

Transcript of Tax Ret (4506, 4506-T)

Inf Return of U.S. Persons (5471)

Disclosure Stmt. (8275, 8275-R)

Release of Exemption (8332)

Injured Spouse Allocation (8379)

Asset Acquisition Statement (8594)

Change of Address (8822, 8822-B)

Treaty-Based Rtn. (8833)

Pre-Screening Notice for Emp (8850)

Innocent Spouse Relief (8857)

EO/CTC/DOJ/DOAC/After Disallowances (8862)

Paid Preparer's Due Diligence Checklist (8867)

Tax Shelter Statement (8886)

Installment Agreement (9465)

Employer ID No. App. (55-4)

Foreign Reporting (114, 8938)

Inf Taxpayer ID No. App. (98-7)

Shareholder Return PFIC/QEF (8621)

Int. Comp/ Look-Back Method (8697)

Identify Theft Affidavit (14039, 14039-B)

Transferor of Prop to Foreign Corp (926)

Limitation on Business Interest Expense (8990)

Global Intangible Low-Taxed Income (8992)

Qualified Opportunity Fund Investments (8997)

Certain Excise Taxes (4720)

EECB Deduction (7205)

Partner's Report of Property Distr. (7217)

The *Filing Status* will appear in the main window. Change filing status to 2 = *Married filing jointly*.

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Review return

Views

View all input screens

All In Use

Search

General

Client Information

Dependents

Misc Info/Direct Deposit

Community Property Income Allocation

Pay-By-Refund

Electronic Filing

Letter

Payments, Penalties & Extensions

Income

Deductions

Credits

Taxes

Other

Miscellaneous Forms

Show smart navigation What is this?

Details: Client Information

Resident Status

Resident State as of 12/31 TX

☒ Full Year Resident?

☐ Multi-State Return?

Filing Status

Filing Status 1 = Single

Select

1 = Single

2 = Married filing jointly

3 = Married filing separately

4 = Head of household

5 = Qualifying surviving spouse

Taxpayer Information

First Name & Initial

Last Name

Title / Suffix

Social Security # 367-12-8972

Occupation

Date of Birth 07/07/1980

Date of Death

Dependency Status Select

Check the *Live With Spouse?* Box that appears after you change the filing status. Scroll down this page and enter the *Occupation* for the taxpayer.

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Review return

Views

View all input screens

All In Use

Search

General

Client Information

Dependents

Misc Info/Direct Deposit

Community Property Income Allocation

Pay-By-Refund

Electronic Filing

Letter

Payments, Penalties & Extensions

Income

Deductions

Credits

Taxes

Other

Miscellaneous Forms

Show smart navigation What is this?

Details: Client Information

☒ Full Year Resident?

☐ Multi-State Return?

Filing Status

Filing Status 2 = Married filing jointly

☐ MFJ vs MFS Comparison

☒ Live With Spouse?

Taxpayer Information

First Name & Initial Dallas

Last Name Land

Title / Suffix

Social Security # 367-12-8972

Occupation

Date of Birth 07/07/1980

Date of Death

Dependency Status Select

☐ Blind?

Scroll down this page and enter the Spouse Information (first name, Social Security number, occupation, and birthdate).

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 7:18 PM Review return

Views View all input screens All In Use

Search

General Client Information Dependents Misc. Info/Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other Miscellaneous Forms

Show smart navigation What is this?

Details: Client Information

Dependency Status Select

Blind?

Spouse Information

First Name & Initial

Last Name Land

Title / Suffix

Social Security # SSN

Occupation

Date of Birth

Date of Death

Dependency Status Select

Blind?

Address

Foreign Address?

In Care of

Street Address 2300 Walnut Street

Enter spouse information

Continue to scroll down this page and toward the bottom, under *Miscellaneous Info*, find *Prepared by* and select 3=Self-Prepared. Selecting *Self-Prepared* reduces the number of diagnostic errors identified by ProConnect since the software generally expects a paid preparer with a Preparer Tax Identification Number (PTIN) and E-filing Identification Number (EFIN).

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 7:18 PM Review return

Views View all input screens All In Use

Search

General Client Information Dependents Misc. Info/Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other Miscellaneous Forms

Show smart navigation What is this?

Details: Client Information

Issue Date

Expiration Date

Additional Information

IRS Theft Protection PIN

Had IRS Theft Protection PIN in Prior Year

Miscellaneous Info

Address Verified?

DU/State ID #(s) Verified?

SSN(s) Verified?

Salutation (Override)

Preparer Select

Designee, if different Select

Prepared by 1 = Firm 2 = Non-Paid Preparer 3 = Self-Prepared

Primary Contact

Promise Date

Select 3 = Self-Prepared

To enter Legolas as a dependent, select *Dependents* from the menu on the left margin under *General Client Information*. You will now see the *General Information* tab on the right. Enter the information you have for the dependent (name, date of birth, Social Security number, relationship). Scrolling down, you may leave *Earned Income Credit* and *Child Tax Credit* at *1=When applicable*. The software will automatically determine the proper credit for the dependent (see ProConnect Tips on pp. 1-28 and 1-29 of the textbook).

The screenshot shows the ProConnect software interface for San Diego State University. The top navigation bar includes 'Land, Dallas', 'Client profile', 'Tax Year 2025', and 'Return type 1040'. The left sidebar contains a menu with 'General' and 'Dependents' highlighted by red boxes. The main area displays the 'Details: Dependents' form with a 'General Information' tab selected. Red arrows point from the 'Dependents' menu item to the form, and from the 'Enter dependent information' text to the input fields for First Name, Last Name, Title / Suffix, Date of Birth, Date of Death, Date of Adoption, Social Security #, Relationship, Months Lived at Home, Type, Earned Income Credit, Child Tax Credit, and Dependent Claimed By. A red circle highlights the default settings for Earned Income Credit, Child Tax Credit, and Dependent Claimed By, with an arrow pointing to the text 'Default settings that are normally appropriate'.

Select Dependents

Enter dependent information

Default settings that are normally appropriate

From the menu at the left, select *Income; Wages, Salaries, Tips (W-2)*.

The screenshot displays the ProConnect software interface for a client named 'Land, Dallas' with tax year 2024. On the left sidebar, the 'Input Return' option is highlighted with a red box. Below it, the 'Income' sub-menu is also highlighted with a red circle. A red arrow points from the 'Income' sub-menu to the 'Wages, Salaries, Tips (W-2)' option in the main form area. The main form area contains various input fields for personal information, including Date of Adoption, Social Security #, Relationship, Months Lived at Home, Type, Earned Income Credit, and Child Tax Credit. The top right of the interface shows buttons for 'Import data', 'Notes', 'Return actions', and 'Review return'.

Once the sub-menu on the left opens, select *Wages, Salaries, Tips (W-2)*. At the top of the entry form tabs two options are presented: *W-2* and *Less Common Scenarios*. Be certain you are on the *W-2* tab (the default). This screen is typical of a *Detailed Entry* screen in ProConnect. The information is entered in each field by scrolling down the page. Additional forms can be entered by selecting the Plus [+] symbol on the upper right. However, much of the detail is not necessary (especially when not e-filing) and many ProConnect screens also contain a *Quick Entry* option.

To access Quick Entry, select the icon that looks like a stack of three papers ≡ located in the upper left under the *Details: Wages, Salaries, Tips (W-2)* title. For this tax return guide, the quick entry is shown (see the Tax Prep Guide for CP.01-01A for instructions on the detail entry screen).

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 7:38 PM Review return

Views View all input screens All In Use

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Passthrough K-1's

Show smart navigation What is this?

Details: Wages, Salaries, Tips (W-2)

New Tab X View All

Employer Information (MANDATORY)

(b) Employer identification number (EIN) EIN

Employer state (Required for multi-state W-2)

State ID verified?

(c) Name of employer

Street address

City / State / ZIP code

Foreign address

Region / Postal Code / Country

Wages

Entering W-2 wages and withholdings on multi-state returns

Spouse W-2

Enter the amounts for the taxpayer's *wages* and *federal income tax withheld*. Note that ProConnect Tax automatically enters the Social; Security and Medicare wages and amounts withheld. For most taxpayers, these amounts will match the Form W-2 but the tax preparer should always confirm the amounts are the same as reported. The information entered is saved automatically.

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 7:38 PM Review return

Views View all input screens All In Use

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

Net Operating Loss

Business Income (Sch C)

Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

Passthrough K-1's

Show smart navigation What is this?

Quick Entry: Wages, Salaries, Tips

Search

NO.	EMPLOYER NAME	SPOUSE	RETIREMENT PLAN	WAGES	FEDERAL W/H	SOCIAL SECURITY WAGES	
1							Details
2							

1 of 1

Note that *quick entry* is generally used when not e-filing. Additional information such as the EIN of the employer must be entered for an e-filed return. The tax preparer can always click the blue *Details* box on the right margin to see the *detailed entry* screen.

ProConnect also automatically rounds amounts to the nearest \$1, which is permitted by the IRS. Because this taxpayer lives in Texas (a non-income tax state), no state input is required but preparers should always be sure and confirm state input from Boxes 15 and higher. The information entered is saved automatically.

There are no other items of income or deductions to enter for this taxpayer. You can review the tax return at any time by selecting *Review return* in the upper right corner.

NO.	EMPLOYER NAME	SPOUSE	RETIREMENT PLAN	WAGES	FEDERAL W/H	SOCIAL SECURITY WAGES	
1	Dallas Independent School District	☐	☒	57,700	3,758	57,700	Details
2		☐	☐				

The graphics displayed in the *Review return* screen will sometimes not match the actual form and should only be used to confirm general accuracy. Additionally, if you make additional changes to the tax return, the Review Return screen does not automatically update. Either select Refresh Forms to update after changes or just close the window and Select Review Return as shown previously.

Land, Dallas Client profile Tax Year 2025 Return type 1040

Forms

Applicable All

Search Forms

US

Letter (US Standard)

General Info.

Worksheets

1040

88

Select form or worksheets to review

Review Returns screen

1040: 2025 U.S. Individual Income Tax Return

Choose any highlighted item to jump to input field.

page#1

Form 1040 Department of the Treasury — Internal Revenue Service 2025 OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

For the year Jan. 1/Dec. 31, 2025, or other tax year beginning ending See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse

☐ Other

Your first name and middle initial Last name Your social security number

Dallas Land 367-12-8972

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

Richelle Land 312-44-7788

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check box if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025 ☒

2300 Walnut Street #2

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Presidential Election Campaign

Dallas, TX 75243 Check how you or your spouse filing jointly want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

Filing Status ☐ Single ☒ Married filing jointly (even if only one had income) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☐ Married filing separately (MFS). Enter spouse's SSN above. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required).

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Dependents (see instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	Legolas			
(2) Last name	Land			
(3) SSN	712-34-4315			
(4) Relationship with you more than half of 2025	Son			
(5) Check if resident with you more than half of 2025	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
(6) Check if	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled
(7) Credits	☐ Child tax credit ☒ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents
☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.				

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 57,700.

Attach Form(s) W-2 here. Also attach Forms W-20 and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

b Household employee wages not reported on Form(s) W-2 1b

c Tip income not reported on line 1a (see instructions) 1c

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

e Taxable dependent care benefits from Form 2441, line 20 1e

f Employer-provided adoption benefits from Form 8839, line 31 1f

g Wages from Form 9910, line 6 1g

h Other earned income (see instructions). Enter type and amount: 1h

i Nontaxable combat pay election (see instructions) 1i

z Add lines 1a through 1h 1z 57,700.

Attach Sch. B if required.

2a Tax-exempt interest 2a

b Taxable interest 2b

3a Qualified dividends 3a

b Ordinary dividends 3b

There is no single procedure for reviewing a tax return for accuracy. Different clients will demand different processes for review; however, there are a few rules of thumb that can be used:

- Is (are) the name(s) correct?
- Is the taxpayer's address correct?
- Is (are) the taxpayer's and dependents taxpayer identification numbers (usually SSN) correct?
- Did you confirm the filing status on the return matches that of the information provided?
- Are all qualifying dependents shown on the return (including if the taxpayer can be claimed as a dependent)?
- Confirm the tax return output (the forms) with the related source documents. For example:
 - Confirm that wages equal the totals for all Box 1 of Form W-2s
 - Confirm that federal tax withheld equals the total reported in Box 2 of all Form W-2s
- Confirm that the results of the tax return appear reasonable. For example, a modest income taxpayer would likely expect a refund. Is the refund or payment amount consistent with your understanding of the return?

Often, reviewing an income tax return starts with confirming the totals with source documents. If they do not agree, investigate any supplemental forms or schedules that support that total. Tax

return review requires some experience that will come with preparing and reviewing additional returns. You may want to use [IRS Form 6729-C](#), the VITA Quality Review checklist to assist you.

You can also review the summary of the tax return by selecting the *Check Return* tab near the top of the screen. The *Check Return* screen also includes *Critical Diagnostics* and *Suggestions* for the tax return. In many instances, these will related to electronic filing issues and may be ignored since ITF's hypothetical taxpayers will not be e-filing (or paper filing for that matter). For example, a common Critical Diagnostic is "The third party designee's PIN is missing or invalid." Additional errors or suggestions may need to be considered by the preparer.

San Diego State University

Land, Dallas Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 9:23 PM

Tax Summary

Federal Income Tax Summary

Forms

Critical Diagnostics 1

Suggestions 4

Form 8948: The IRS mandates ind...

Dependent #1: Dependent age is...

Please verify if at any time during ...

The return shows a refund, but dir...

Suggestions

Suggestions are informational items that require review.

< 2 of 4 >

Refresh Diagnostics

Dependent #1: Dependent age is between 19 and 23. He or she may not qualify as a dependent under the "qualifying child" dependency tests if he or she was not a student in 2025. US - Ref #45296

View on Input Screen

Ignore

Details: Dependents

General Information

First Name Legolas

Last Name Land

Title / Suffix

Date of Birth 12/21/2005

Date of Death

Date of Adoption

Social Security # 712-34-4315

Relationship Son

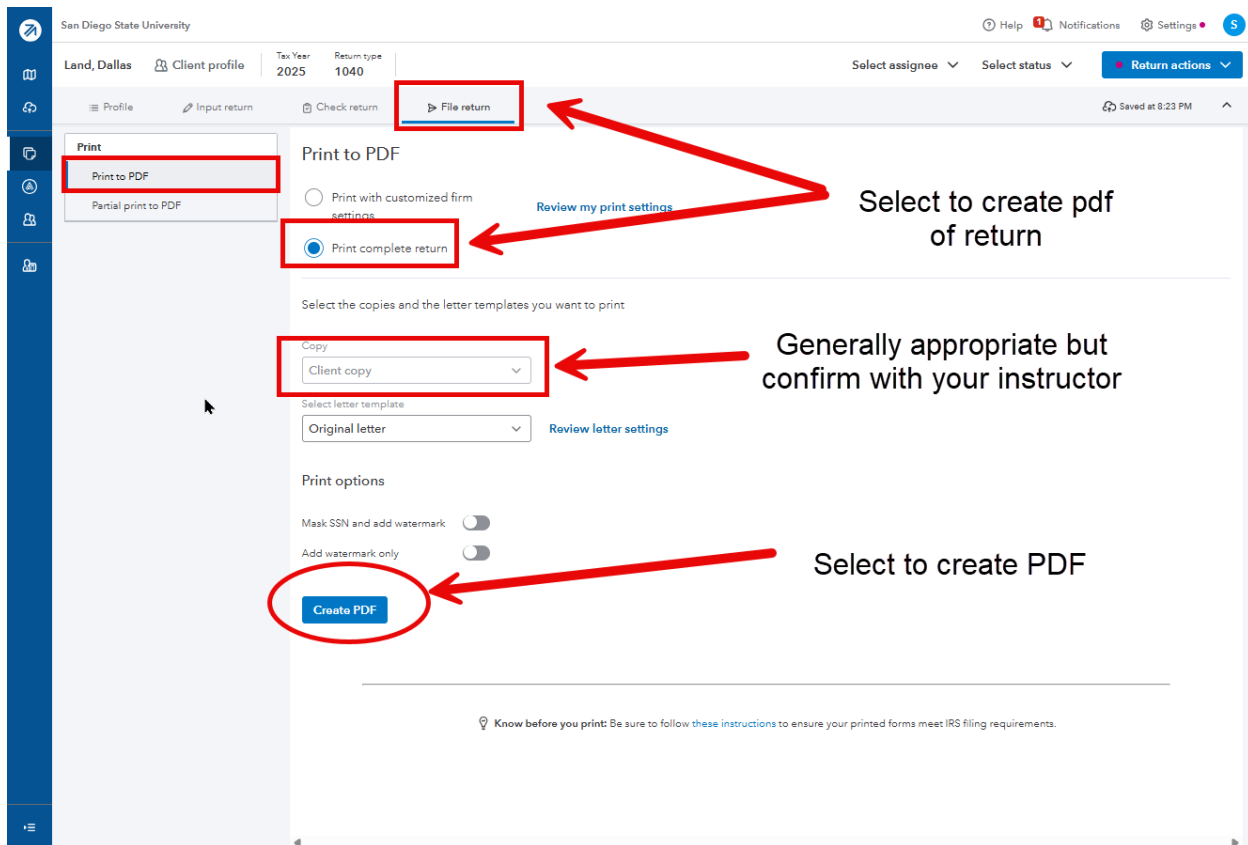
Months Lived at Home 12

Type 1 = Child living with t...

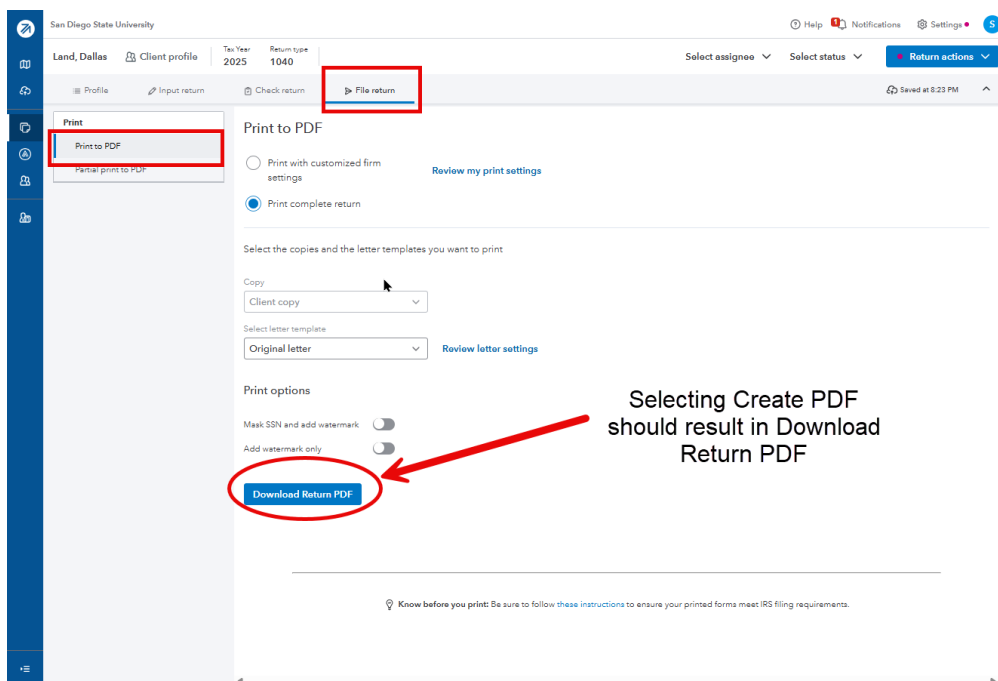
Diagnostics and suggestions can be reviewed

Note that the default setting in ProConnect is for "No" for the digital asset question that appears on Page 1 of the Form 1040.

Once the return is considered complete, from the menu at the top, select *File Return*. From the menu at the left, under *Print*, select *Print to PDF*. Select the *Print complete return* button and then select the blue *Create PDF* box near the bottom left of the screen.



The result will be a *Download Return PDF* blue button that you should click on.



The return should open in a new tab. Note that occasionally, some student users will be affiliated with a commercial account and the software may ask for credits in order to print the

return. In this situation, the student should contact the Intuit ProConnect support desk via telephone. ProConnect support can be found under *Help* and *Help portal* and then select *Contact Us* in the far left blue margins. The student should be in ProConnect when they contact support so they can provide the user's Realm Number to the ProConnect support representative.

Review the return and if corrections are needed, close out of the tab and you can go back into the return and make the necessary corrections. Once complete, follow the *File Return* instructions again and then download the return like any other pdf file. Remember where you save the tax return. Close the PDF.

CO.01-02B: Gandt, Abigail

Note to instructors: The Tax Prep Guides for each successive problem assume that at least some of the previous tax return problems have been attempted. For more complete instructions on creating the client and entering client data, see one of the previous problems in the Chapter 1 Tax Prep Guide.

Sign into your ProConnect Tax account and from the *Welcome* screen, select *Tax Returns* in the left margin. You will land on the *Tax Returns 2025* page. Select *Create tax return* in the upper right corner.

From the *Create tax return* screen, click the [+] for *Add new* and select the *Individual (1040,709)* button (it is selected as the default). Fill out the information for the taxpayer. Email and phone numbers are not required but you may enter assumed data if you wish. Enter the address in the Search by address box to open the remaining address boxes for manual completion. Click on *Next* at the lower right. On the next screen *Client*, you may review the information you input, make any corrections necessary through the *Edit* button on the upper right, and once satisfied, click on *Next* at the lower right.

You have now landed on the taxpayer's 1040 *Profile* page. You may unselect *Select for E-file* for the *Federal* line under *General* since you will not actually be filing the tax return, but it is not required. From the tabs near the top, select *Input Return*. Select *General* and *Client Information*. The *Filing Status* will appear on the in the main window. Change filing status to 4=*Head of household*. Scroll down this page and enter the *Occupation* for the taxpayer. Continue to scroll down through this page and toward the bottom, under *Miscellaneous Info*, find *Prepared by* and select 3 for *Self-Prepared*.

Note to instructors: If you prefer the students to consider Form 8867 Due Diligence Checklist related to the Head of Household filing status, select *Prepared by 1=Firm*. Form 8867 can be found in the left hand menu under *Miscellaneous Forms/Paid Preparer's Due Diligence Checklist (8867)*. Note that ProConnect Tax dos not provide the inquiries necessary for performing due diligence. The preparer checks a box that indicates all requirements have been met. The remainder of the screen is to indicate deviations from due diligence.

San Diego State University

Help Notifications Settings

Gandt, Abigail Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 8:40 PM Review return

Views

View all input screens

All In Use

Search

Miscellaneous Forms

Asset Acquisition Statement (8594)

Change of Address (8822, 8822-B)

Treaty-Based Rtn. (8833)

Pre-Screening Notice for Emp (8850)

Innocent Spouse Relief (8857)

EIC/CTC/ODC/ADC After Disallowances (8862)

Paid Preparer's Due Diligence Checklist (8867)

> Tax Shelter Statement (8856)

Installment Agreement (9465)

Employer I.D. No. App. (SS-4)

> Foreign Reporting (114, 8938)

Ind Taxpayer I.D. No. App. (W-7)

Shareholder Return PFIC/DEF (8621)

Int. Comp/ Look-Back Method (8697)

> Identity Theft Affidavit (14039, 14039-B)

Show smart navigation What is this?

Paid Preparer's Due Diligence Checklist (Form 8867)

☐ Due diligence requirements have been completed

Due Diligence Requirements

☐ Did not complete Form 8867 based on information from taxpayer

☐ Did not meet the knowledge requirement by reviewing adequate information to determine the taxpayer is eligible to claim the credit and in what amount

☐ Did not meet the knowledge requirement by interviewing the taxpayer, asking adequate questions, and documenting the taxpayer's responses

☐ Information in connection with preparing the return appears to be incorrect, incomplete, or inconsistent

Did you make reasonable inquiries to determine the correct or complete information: 1=yes, 2=no

Did you contemporaneously document your inquiries for correct and complete information: 1=yes, 2=no

☐ Did not satisfy record retention requirement

☐ Did not ask taxpayer to provide documentation to substantiate credit

☐ Did not ask taxpayer if credit was disallowed or reduced in a previous year

If credit was disallowed or reduced in a previous year, did you complete the required recertification form(s): 1=yes, 2=no, 3=nt/a

If taxpayer is reporting self-employment income, did you ask adequate questions

If Form 8867 process is required by instructor

From the menu at the left, select *General; Dependents*. You will now see the *General Information* tab on the right. Enter the information you have for any dependent (name, Social Security number, relationship). You may leave *Earned Income Credit* and *Child Tax Credit* at *1=When applicable*. The software will automatically determine the proper credit for the dependent (see ProConnect Tip on pp. 1-28 and 1-29 of the textbook).

The screenshot shows the ProConnect software interface for San Diego State University. The left sidebar contains a menu with 'General' and 'Dependents' highlighted by red boxes. The main area displays the 'Details: Dependents' screen with a 'General Information' tab. Red arrows point to the 'Input return' button in the top navigation bar, the 'General' and 'Dependents' menu items, and the 'Type' dropdown menu which is set to '1 = Child living with t...'. Other dropdowns for 'Earned Income Credit' and 'Child Tax Credit' are also set to '1 = When applicable'. Text annotations with arrows provide instructions: 'Select to enter dependent information' points to the top bar, 'Enter dependent information' points to the input fields, and 'Default settings are normally appropriate' points to the dropdown menus.

From the menu at the left, select *Income; Wages, Salaries, Tips (W-2)*. See the *New Tab* above and click on the icon that looks like a sheet of paper, to the left of *New Tab*. This action takes you to the *Quick Entry: Wages, Salaries, Tips* screen. Enter the amounts for the taxpayer's *wages and federal income tax withheld*.

Select Income and Wages, Salaries, Tips (W-2) and then Quick Entry

Enter data from Form W-2

NO.	EMPLOYER NAME	SPOUSE	RETIREMENT PLAN	WAGES	FEDERAL W/H	SOCIAL SECURITY WAGES
1		☐	☐			
		☐	☐			

To enter the interest income, from the menu at the left, select *Income; Interest Income (1099-INT, 1099-OID)*. Note that the default screen for interest income is *Quick Entry*. For the taxable interest, on the first row, enter the *name of the payer* and enter the amount for *Banks, S&L, etc.* For the tax-exempt interest, scroll down to No. 2 (second row) on the same screen, enter the *name of the payer* and enter the amount for *Total Municipal Bonds* (you may enter the information for *in-state municipal bonds* but it will have no effect since South Dakota does not have a state income tax).

San Diego State University

Gandt, Abigail Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 8:40 PM Review return

Views View all input screens All In Use

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

> Net Operating Loss

Business Income (Sch. C)

> Dispositions (Sch. D, etc.)

Rental and Royalty Income (Sch. E)

Farm Income (Sch. F, 4835)

> Passthrough K-1's

Show smart navigation What is this?

Select to enter interest income

Quick Entry: Interest Income

NO.	NAME OF PAYER	1-TAXPAYER, 2-SPOUSE	BANKS, S&L ETC.	SELLER-FINANCED MORTGAGE	U.S. BONDS, T-BILLS	TA
1						
2						

Enter interest income data. Scroll right for muni bond interest.

There are no other items of income or deductions to enter for this taxpayer.

Note to instructors: The Tax Prep Guides for each successive problem assume that at least some of the previous tax return problems have been attempted. For more complete instructions on reviewing and printing the tax return, see one of the previous problems in the Chapter 1 Tax Prep Guide.

You can review the tax return at any time by selecting *Review return* in the upper right corner. The graphics displayed in the *Review return* screen will sometimes not match the actual form and should only be used to confirm general accuracy. Additionally, if you make additional changes to the tax return, the Review Return screen does not automatically update. Either select Refresh Forms to update after changes or just close the window and Select Review Return as shown previously.

There is no single procedure for reviewing a tax return for accuracy. Different clients will demand different processes for review; however, there are a few rules of thumb that can be used:

- Is (are) the name(s) correct?
- Is the taxpayer's address correct?
- Is (are) the taxpayer's and dependents taxpayer identification numbers (usually SSN) correct?
- Did you confirm the filing status on the return matches that of the information provided?

- Are all qualifying dependents shown on the return (including if the taxpayer can be claimed as a dependent)?
- Confirm the tax return output (the forms) with the related source documents. For example:
 - Confirm that wages equal the totals for all Box 1 of Form W-2s
 - Confirm that federal tax withheld equals the total reported in Box 2 of all Form W-2s
- Confirm that the results of the tax return appear reasonable. For example, a modest income taxpayer would likely expect a refund. Is the refund or payment amount consistent with your understanding of the return?

Often, reviewing an income tax return starts with confirming the totals with source documents. If they do not agree, investigate any supplemental forms or schedules that support that total. Tax return review requires some experience that will come with preparing and reviewing additional returns. You may want to use [IRS Form 6729-C](#), the VITA Quality Review checklist to assist you.

You can also review the summary of the tax return by selecting the *Check Return* tab near the top of the screen. The *Check Return* screen also includes *Critical Diagnostics* and *Suggestions* for the tax return. In many instances, these will related to electronic filing issues and may be ignored since ITF's hypothetical taxpayers will not be e-filing (or paper filing for that matter). For example, a common Critical Diagnostic is "The third party designee's PIN is missing or invalid." Additional errors or suggestions may need to be considered by the preparer.

Note that the default setting in ProConnect is for "No" for the digital asset question that appears on Page 1 of the Form 1040.

Once the return is considered complete, from the menu at the top, select *File Return*. From the menu at the left, under *Print*, select *Print to PDF*. Select the *Print complete return* button and then select the blue *Create PDF* box near the bottom left of the screen.

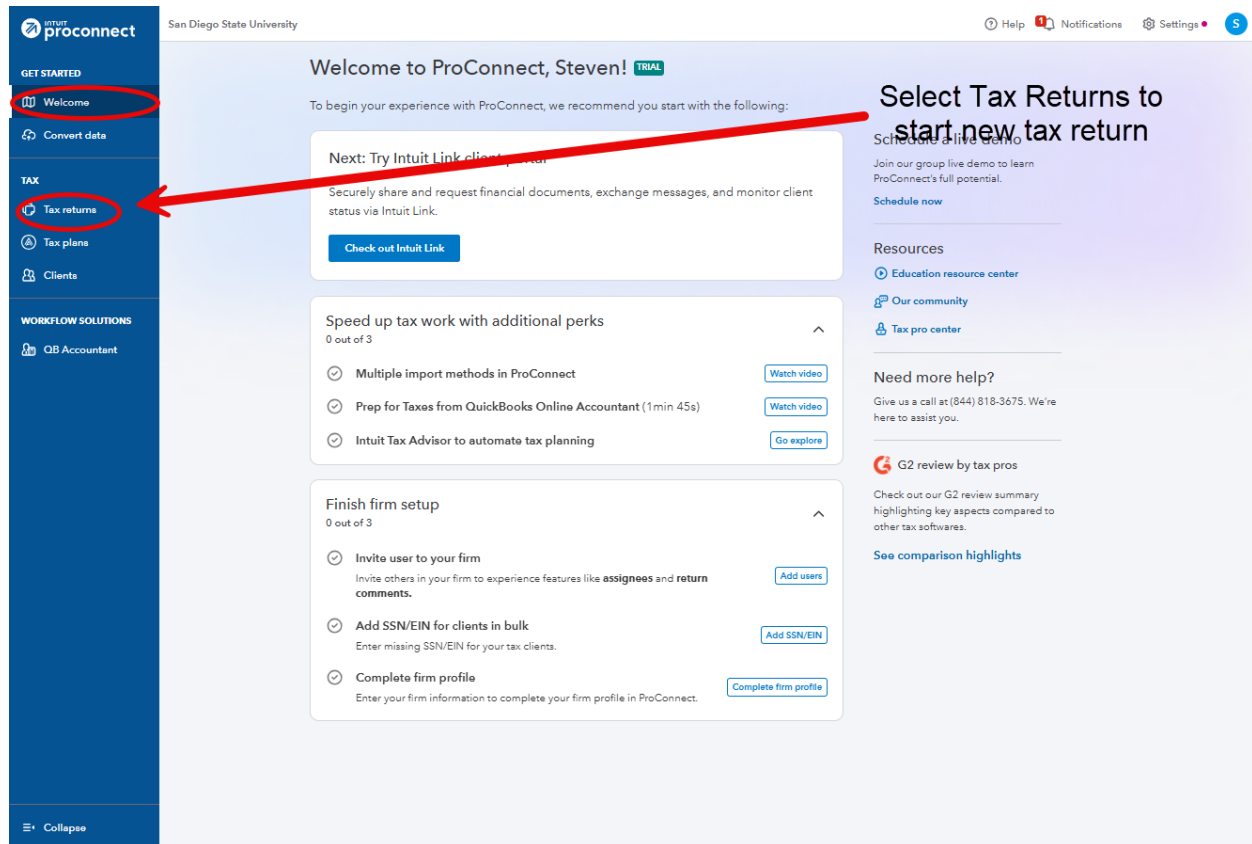
The result will be a *Download Return PDF* blue button that you should click on.

The return should open in a new tab. Note that occasionally, some student users will be affiliated with a commercial account and the software may ask for credits in order to print the return. In this situation, the student should contact the Intuit ProConnect support desk via telephone. ProConnect support can be found under *Help* and *Help portal* and then select *Contact Us* in the far left blue margins. The student should be in ProConnect when they contact support so they can provide the user's Realm Number to the ProConnect support representative.

Review the return and if corrections are needed, close out of the tab and you can go back into the return and make the necessary corrections. Once complete, follow the *File Return* instructions again and then download the return like any other pdf file. Remember where you save the tax return. Close the PDF.

CSP.01-01: Gaytor, Albert

Sign into your ProConnect Tax account and from the *Welcome* screen, select *Tax Returns* in the left margin.



You will land on the *Tax Returns 2025* page (if you are starting in January, you may need to select 2025 as the tax year). Select the box for *1040 Individuals*. Select *Create tax return* in the upper right corner.

San Diego State University

Help Notifications Settings S

Tax Returns 2025

By return type By e-file progress By eSignature status By return status By assignee

Batch actions Create tax return

1040 Individual

2025 - Individual

Confirm tax year and 1040 Individual are selected

When ready, select Create tax return

CLIENT NAME	RETURN NAME	TYPE	ASSIGNEE	DATA	STATUS	ESIGNATURE STATUS	FEDERAL EFILE STATUS	STATE EFILE STATUS	EXTENSION EFILE STATUS	ACTIONS
Abigail Gandt	Gandt, Abigail	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return
Dallas Land	Land, Dallas	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return
Amonute Tallbear	Tallbear, Amonute	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return
Amonute Tallbear	Tallbear, Amonute Senior	1040	Select assignee	Send client request	Select status	Not started	Not e-filed	Not e-filed	Not e-filed	View return

showing results 1 - 4 of 4 Results per page: 20

From the *Create tax return* screen, click the [+] for *Add new*.

Create tax return

Client

Select an existing client or add a new client

Select

+ Add new

Select to start new tax return

Cancel

Next

Select the *Individual (1040,709)* button (it is selected as the default). Enter the taxpayer's name, date of birth, and Tax ID. Email and phone numbers are not required but you may enter assumed data if you wish. Scroll down to enter the taxpayer's address.

Create tax return

Client
Select an existing client
Select

Add new client

☒ Individual (1040, 709) ☐ Business (1065, 1120, 1120S, 990, 1041)

Create their client profile and 2025 return by importing their prior-year 1040

We'll handle the client and dependent info, and we'll make sure you're all set for year-over-year comparisons.

[Learn more](#) [Import](#)

First name * Last name *

Date of birth Tax ID SSN

Email

Mobile Enter phone number

Home Enter phone number

Work Enter phone number Extension

Address Search by address

Cancel Next

Enter client information and scroll down to enter address

ProConnect has access to a large address database and will search for the address; however, the addresses in the tax return problem are intended to be fictional and will require manual entry. Start typing the address in the Search by address box. The remaining address boxes should open and can be completed. Once the address is entered, select *Next* in the lower right corner.

The form contains the following fields:

- Date of birth: 09/22/1976
- Tax ID: ****-**-1966, SSN dropdown
- Email: [empty]
- Mobile: [country dropdown] Enter phone number
- Home: [country dropdown] Enter phone number
- Work: [country dropdown] Enter phone number
- Extension: [empty]
- Address: Search by address [input]
- Buttons: Close, Next

Red arrows point from the text "Enter address and select Next" to the "Search by address" input field and the "Next" button.

On the next *Client* screen, you may review the information you input, make any corrections necessary through the *Edit* button on the upper right, and once satisfied, click on *Next* at the lower right.

The screen is titled "Create tax return" and "Client". It shows the following information:

- Select an existing client or add a new client: Albert Gaytor, + Add new, Edit
- First Name: Albert, Last Name: Gaytor, Date of Birth: 09/22/1976
- Tax ID: ****-**-1966, Email: [empty], Address: 4100 SE Lincoln Street, [empty]
- Mobile: [empty], Home: [empty], Work: [empty]
- Buttons: View client snapshot using Intuit Assist, Dismiss, Give it a try
- Select tax return type: Type 1040 - Individual, To use [empty]
- Tax return name: Gaytor, Albert
- Buttons: Cancel, Next

Red arrows point from the text "Confirm data or make corrections using edit" to the "Edit" button and the "Address" field. Another red arrow points from the text "Select next when ready" to the "Next" button.

You have now landed on the taxpayer's 1040 *Profile* page. You may unselect *Select for E-file* for the *Federal* line under *General* since you will not actually be filing the tax return, but doing so is not required. From the tabs near the top, select *Input Return*.

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Add a state return

GENERAL

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal	Yes	☒	
Federal Form 114 (Taxpayer)	Yes	☐	
Federal Form 114 (Spouse)	Yes	☐	
Federal 4720	Yes	☐	
Florida	Paper Only	N/A	

EXTENSIONS

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal Extension	Yes	☐	

AMENDMENTS

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Federal Amended	Yes	☐	
Federal Form 114 Amended	Yes	☐	
Form 114 Amended Spouse	Yes	☐	
Federal 4720 Amended	Yes	☐	

ESTIMATED PAYMENTS

	ELIGIBLE FOR E-FILE	SELECT FOR E-FILE	ACTIONS
Estimated Payments not available for states selected			

Select Client Information

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Always show table of contents on startup

General

Client Information

Payments, Penalties & Extensions

Income

Deductions

Noncash Contributions (8283)

Moving Expenses (903)

Investment Interest (4952)

Business Use of Home (8829)

Vehicle/Emp. Bus. Expense (2106)

Foreign Income Exclusion (2555)

HSA/MSA/LTC Contracts (1099-SA, 4998-SA)

Credits

Dependent Care Credit (2441)

General Business and Vehicle Cr.

Foreign Tax Credit (1116)

Fuel Tax Credit (4136)

Adoption Credit (8339)

Education Credits (1098-T, 8863)

CTC, EIC, Oth Credits

Credit to Holders of Tax Credit Bonds (8912)

Premium Tax Credit (1095-A, 8962)

Taxes

Alternative Minimum Tax (6251)

Retirement Plan Taxes (5329)

Household Employment Tax (Sch H)

Children Under 18 (8615)

Parent's Election (8814)

Other Taxes

Other

Elections

Prior Year Summary

State & Local

Taxes

Other

Miscellaneous Forms

Nonresident Alien (1040-NR)

Foreign Withholding (998-1042S, 1042-S, SSA-1042S)

Statement of Withholding on Dispositions (8288-A)

Foreign Partner's Information Statement (8805)

Amended Return (1040-X)/Superseded

Tentative Refund (1045)/Net Operating Loss (172)

Claim for Refund (843)

Discharge of Indebtedness (982)

Deceased Taxpayer (1310)

Multiple Support (2120)

Notice Concerning Fiduciary Rel. (56)

Power of Att. (2848)/Info Auth. (8021)

Change in Accounting Method (3115)

Transcript of Tax Ret. (4506, 4506-T)

Inf Return of U.S. Persons (5471)

Disclosure Stmt. (8275, 8275-R)

Release of Exemption (8332)

Injured Spouse Allocation (8379)

Asset Acquisition Statement (8594)

Change of Address (8822, 8822-B)

Treaty-Based Rtn. (8833)

Pre-Screening Notice for Emp (8850)

Innocent Spouse Relief (8857)

EIC/CTC/QDC/AOC After Disallowances (8862)

Paid Preparer's Due Diligence Checklist (8867)

Tax Shelter Statement (8886)

Employer's Due Diligence Checklist (8867)

Employer's Due Diligence Checklist (8867)

Employer's Due Diligence Checklist (8867)

Foreign Reporting (114, 8938)

Ind Taxpayer I.D. No. App. (W-7)

Shareholder Return PFIC/QEF (8621)

Int. Comp/ Look-Back Method (8697)

Identity Theft Affidavit (14039, 14039-B)

Transferor of Prop to Foreign Corp (926)

Limitation on Business Interest Expense (8990)

Global Intangible Low-Taxed Income (8992)

Qualified Opportunity Fund Investments (8997)

Certain Excise Taxes (4720)

EECB Deduction (7205)

Partner's Report of Property Distr. (7217)

The *Filing Status* will appear on the in the main window. Change filing status to 2=*Married filing jointly*. Check the *Live With Spouse?* box. Scroll down this page and enter the *Occupation* for the taxpayer

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 9:18 PM Review return

Views View all input screens All In Use

General Client Information

Dependents Misc. Info./Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other State & Local Miscellaneous Forms

Details: Client Information

Resident Status Resident State as of 12/31 FL

Full Year Resident? Multi-State Return?

Filing Status Filing Status 2 = Married filing jointly

1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying surviving spouse

Live With Spouse?

Taxpayer Information First Name & Initial Albert Last Name Gaytor Title / Suffix Social Security # 266-51-1966 Occupation Date of Birth 09/22/1976

Select to change filing status, enter taxpayer's occupation and select Live with Spouse

Scroll down and the Spouse Information for the taxpayer's spouse (first name, Social Security number, occupation and birthdate).

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 9:18 PM Review return

Views View all input screens All In Use

General Client Information

Dependents Misc. Info./Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other State & Local Miscellaneous Forms

Details: Client Information

Dependency Status Select

Blind?

Spouse Information First Name & Initial Last Name Gaytor Title / Suffix Social Security # SSN Occupation Date of Birth Date of Death Dependency Status Select Blind?

Address Foreign Address? In Care of

Scroll down to enter spouse information

Continue to scroll down this page and toward the bottom, under *Miscellaneous Info*, find *Prepared by* and select 3=Self-Prepared.

The screenshot shows the ProConnect software interface for San Diego State University. The left sidebar contains a navigation menu with the following items: General, Client Information, Dependents, Misc. Info/Direct Deposit, Community Property Income Allocation, Pay-By-Refund, Electronic Filing, Letter, Payments, Penalties & Extensions, Income, Deductions, Credits, Taxes, Other, State & Local, and Miscellaneous Forms. The 'General' and 'Client Information' items are highlighted with red boxes. The main area displays 'Details: Client Information' with various input fields. A red circle highlights the 'Prepared by' dropdown menu, which currently shows '1 = Firm'. A red arrow points to this dropdown with the text 'Scroll down and select 3 = Self-Prepared'.

From the menu at the left, select *General*; *Dependents*, and on the right side of the screen, you will see *Details: Dependents*. Scrolling down through the *General Information*, enter the information you have for the taxpayer's dependent(s) (name, Social Security number, relationship). You may leave *Earned Income Credit* and *Child Tax Credit* at 1=When applicable. The software will automatically determine the proper credit for the dependent (see ProConnect Tip on pp. 1-28 and 1-29 of ITF).

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 9:25 PM Review return

Views View all input screens

All In Use

Search

General Client Information Dependents Misc. Info/Direct Deposit Community Property Income Allocation Pay-By-Refund Electronic Filing Letter Payments, Penalties & Extensions Income Deductions Credits Taxes Other State & Local Miscellaneous Forms

Show smart navigation What is this?

Details: Dependents

General Information

First Name Last Name Title / Suffix Date of Birth Date of Death Date of Adoption Social Security # Relationship Months Lived at Home Type Earned Income Credit Child Tax Credit Dependent Claimed By

Enter dependent information here

If additional dependents are to be added, click [+] here

Note to Instructor: Cayman, Sean, and Wanda do not meet the requirements to be a qualifying child or qualifying relative (support test). Swampy does not meet the requirements to be a qualifying child (domicile and age test) nor the qualifying relative (relationship and member of household test).

From the menu at the left, scroll down to select *Income*. Once the sub-menu on the left opens, select *Wages, Salaries, Tips (W-2)*. At the top of the entry form tabs two options are presented: *W-2* and *Less Common Scenarios*. Be certain you are on the *W-2* tab (the default). This screen is typical of a *Detailed Entry* screen in ProConnect. The information is entered in each field by scrolling down the page. Additional forms can be entered by selecting the Plus [+] symbol on the upper right.

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Input return Check return File return

Select assignee Select status Return actions

Saved at 9:28 PM Review return

Views View all input screens

All In Use

Search

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

ABLE Distributions (1099-QA)

> Net Operating Loss

Business Income (Sch C)

> Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

> Passthrough K-1's

Show smart navigation What is this?

Details: Wages, Salaries, Tips (W-2)

Employer information (MANDATORY for e-file)

(b) Employer identification number (EIN)

Employer state ID no. Click on button to expand if multi-state W-2

State ID verified?

(c) Name of employer

Street address

City / State / ZIP code

Foreign address

Region / Postal Code / Country

Wages

Entering W-2 wages and withholdings on multi-state returns

Spouse W-2

However, much of the detail is not necessary (especially when not e-filing) and many ProConnect screens also contain a *Quick Entry* option. To access Quick Entry, select the icon that looks like a stack of three papers  located in the upper left under the *Details: Wages, Salaries, Tips (W-2)* title. For this tax return guide, the quick entry is shown.

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile **Input return** Check return File return Saved at 9:33 PM Review return

Views View all input screens

All In Use

Search

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-OID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

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> Net Operating Loss

> Business Income (Sch C)

> Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

> Passthrough K-1's

Show smart navigation What is this?

Quick Entry: Wages, Salaries, Tips

Search

NO.	EMPLOYER NAME	SPOUSE	RETIREMENT PLAN	WAGES	FEDERAL W/H	SOCIAL SECURITY WAGES	
1		☐	☐				Details
2		☐	☐				

20 1-1 of 1

Enter Form W-2 information here and scroll right as needed

Note that *quick entry* is generally used when not e-filing. Additional information such as the EIN of the employer must be entered for an e-filed return. The tax preparer can always click the blue *Details* box on the right margin to see the *detailed entry* screen.

ProConnect also automatically rounds amounts to the nearest \$1, which is permitted by the IRS. Because this taxpayer lives in Florida (a non-income tax state), no state input is required but preparers should always be sure and confirm state input from Boxes 15 and higher. The information entered is saved automatically.

To enter the interest income, from the menu at the left, select *Income; Interest Income (1099-INT, 1099-OID)*. Note that the default screen for interest income is *Quick Entry*. For the taxable interest, on the first row, enter the *name of the payer* and enter the amount for *Banks, S&L, etc.*

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 9:40 PM Review return

Views View all input screens

All In Use

General

Payments, Penalties & Extensions

Income

Wages, Salaries, Tips (W-2)

Interest Income (1099-INT, 1099-QID)

Dividend Income (1099-DIV)

Pensions, IRAs (1099-R)

Gambling Winnings / Losses (W-2G)

SS Benefits, Alimony, Misc. Income

Tax Refund, Unempl. Comp. (1099-G)

Education Distributions (1099-Q)

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> Net Operating Loss

> Business Income (Sch C)

> Dispositions (Sch D, etc.)

Rental and Royalty Income (Sch E)

Farm Income (Sch F, 4835)

> Passthrough K-1's

Show smart navigation What is this?

Quick Entry: Interest Income

Search

NO.	NAME OF PAYER	1=TAXPAYER, 2=SPOUSE	BANKS, S&L, ETC.	INTEREST INCOME	TA
1				SELLER-FINANCED MORTGAGE	U.S. BONDS, T-BILLS
2					

Select to enter interest income

Enter interest income from Form 1099-INT

There are no other items of income or deductions to enter for this taxpayer. You can review the tax return at any time by selecting *Review return* in the upper right corner.

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return Saved at 9:40 PM Review return

Views View all input screens

All In Use

General

Quick Entry: Interest Income

Search

NO.	NAME OF PAYER	1=TAXPAYER, 2=SPOUSE	BANKS, S&L, ETC.	INTEREST INCOME	TA
1				SELLER-FINANCED MORTGAGE	U.S. BONDS, T-BILLS
2					

Select to review return

The graphics displayed in the *Review return* screen will sometimes not match the actual form and should only be used to confirm general accuracy. Additionally, if you make additional changes to the tax return, the Review Return screen does not automatically update. Either select Refresh Forms to update after changes or just close the window and Select Review Return as shown previously.

Select forms or worksheets to review

If making changes, refresh forms (or close the Review Firms browser window)

- Is (are) the name(s) correct?
- Is the taxpayer's address correct?
- Is (are) the taxpayer's and dependents taxpayer identification numbers (usually SSN) correct?
- Did you confirm the filing status on the return matches that of the information provided?
- Are all qualifying dependents shown on the return (including if the taxpayer can be claimed as a dependent)?
- Confirm the tax return output (the forms) with the related source documents. For example:
 - Confirm that wages equal the totals for all Box 1 of Form W-2s
 - Confirm that federal tax withheld equals the total reported in Box 2 of all Form W-2s
- Confirm that the results of the tax return appear reasonable. For example, a modest income taxpayer would likely expect a refund. Is the refund or payment amount consistent with your understanding of the return?

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return review requires some experience that will come with preparing and reviewing additional returns. You may want to use [IRS Form 6729-C](#), the VITA Quality Review checklist to assist you.

You can also review the summary of the tax return by selecting the *Check Return* tab near the top of the screen. The *Check Return* screen also includes *Critical Diagnostics* and *Suggestions* for the tax return. In many instances, these will related to electronic filing issues and may be ignored since ITF's hypothetical taxpayers will not be e-filing (or paper filing for that matter). For example, a common Critical Diagnostic is "The third party designee's PIN is missing or invalid." Additional errors or suggestions may need to be considered by the preparer.

The screenshot displays the ProConnect software interface for San Diego State University. The top navigation bar includes 'Help', 'Notifications', 'Settings', and a user profile icon. The main header shows 'Gaytor, Albert' and 'Client profile'. Below this, the 'Check return' tab is selected and highlighted with a red box. A red arrow points to this tab with the text 'Select to check return for diagnostics or suggestions'. The left sidebar contains a 'Forms' section with 'Critical Diagnostics' and 'Suggestions' highlighted by a red box. A red arrow points to the 'Critical Diagnostics' section. The main content area displays the 'Federal Income Tax Summary: Albert and Allison Gaytor' for the year 2025. The summary table includes the following data:

Category	Amount
INCOME	
Wages, salaries, tips, etc	80,706
Interest income	321
Total income	81,027
ADJUSTMENTS TO INCOME	
Total adjustments	0

Note that the default setting in ProConnect is for "No" for the digital asset question that appears on Page 1 of the Form 1040.

Once the return is considered complete, from the menu at the top, select *File Return*. From the menu at the left, under *Print*, select *Print to PDF*. Select the *Print complete return* button and then select the blue *Create PDF* box near the bottom left of the screen.

San Diego State University

Gaytor, Albert Client profile Tax Year 2025 Return type 1040

Select assignee Select status Return actions

Profile Input return Check return File return

Print

Print to PDF

Partial print to PDF

Print to PDF

☐ Print with customized firm settings

☒ Print complete return

Review my print settings

Select the copies and the letter templates you want to print

Copy

Client copy

Select letter template

Original letter

Review letter settings

Print options

Mask SSN and add watermark

Add watermark only

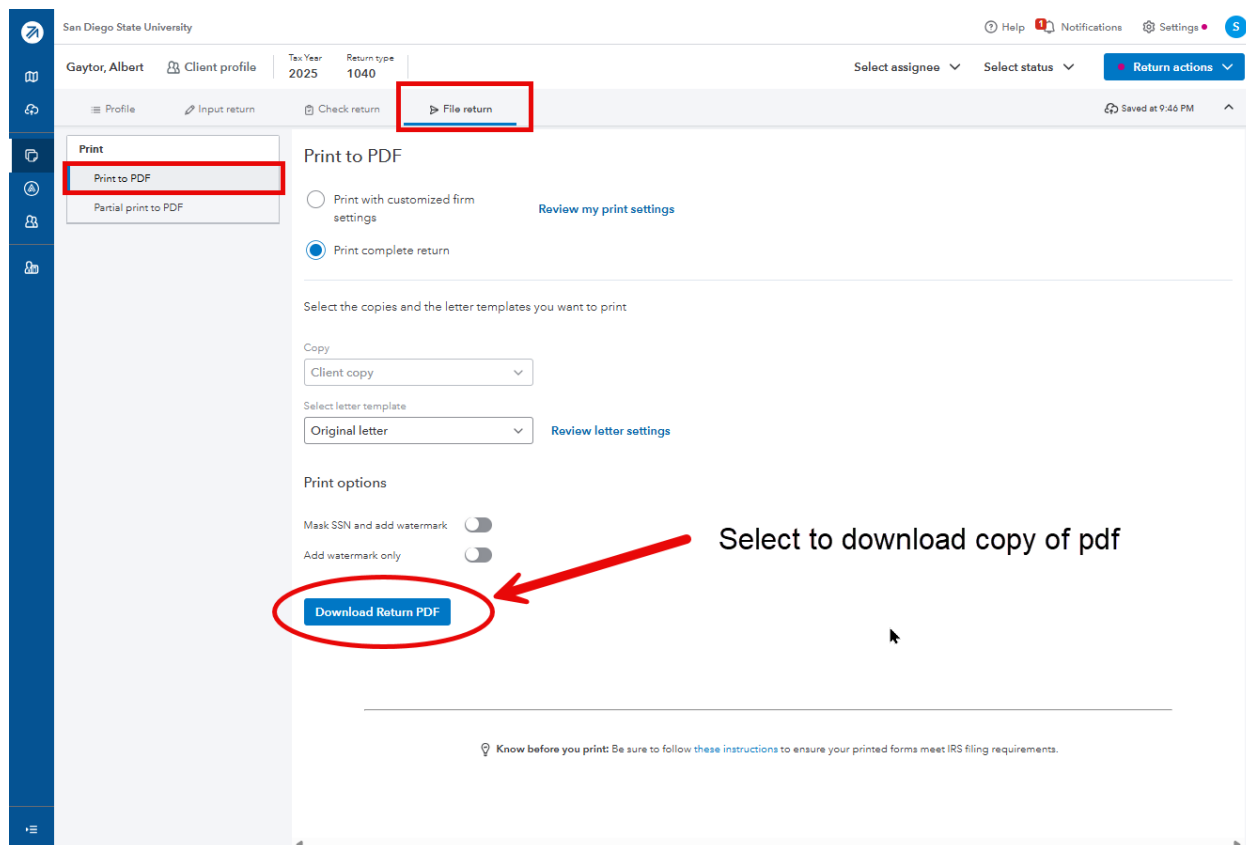
Create PDF

Know before you print: Be sure to follow these instructions to ensure your printed forms meet IRS filing requirements.

Select to print complete return to a pdf file (or based on instructor guidance)

Select Create PDF

The result will be a *Download Return PDF* blue button that you should click on.



The return should open in a new tab. Note that occasionally, some student users will be affiliated with a commercial account and the software may ask for credits in order to print the return. In this situation, the student should contact the Intuit ProConnect support desk via telephone. ProConnect support can be found under *Help* and *Help portal* and then select *Contact Us* in the far left blue margins. The student should be in ProConnect when they contact support so they can provide the user's Realm Number to the ProConnect support representative.

Review the return and if corrections are needed, close out of the tab and you can go back into the return and make the necessary corrections. Once complete, follow the *File Return* instructions again and then download the return like any other pdf file. Remember where you save the tax return. Close the PDF.

Don't be afraid to explore the ProConnect Tax software - you cannot hurt anything!

Instructor Manual

WHITTENBURG AND GILL, INCOME TAX FUNDAMENTALS 2026, ISBN: 9798214044590;
CHAPTER 1: THE INDIVIDUAL INCOME TAX RETURN

TABLE OF CONTENTS

Purpose and Perspective of the Chapter	2
Chapter Objectives	2
Chapter Outline.....	3
Discussion Questions.....	13

PURPOSE AND PERSPECTIVE OF THE CHAPTER

This chapter introduces the U.S. individual income tax system. Important elements of the individual tax formula are covered, including the tax calculation, who must file, filing status, and the interaction of itemized deductions and the standard deduction. The chapter illustrates all of the steps required for completion of a basic Form 1040. There is also a discussion of reporting and taxable entities.

An introduction to capital gains and losses is included to provide a basic understanding of capital transactions prior to the detailed coverage in Chapter 4. An overview of tax information available at the Internal Revenue Service (IRS) website and other helpful tax websites is also provided. A presentation of the process for electronic filing (e-filing) of an individual tax return completes the chapter.

CHAPTER OBJECTIVES

The following objectives are addressed in this chapter:

- 1.1 Explain the history and objectives of U.S. tax law.
- 1.2 Describe the different entities subject to tax and reporting requirements.
- 1.3 Apply the tax formula for individuals.
- 1.4 Identify individuals who must file tax returns.
- 1.5 Determine filing status and understand the calculation of tax according to filing status.
- 1.6 Define qualifying dependents.
- 1.7 Calculate the correct standard or itemized deduction amount for taxpayers.
- 1.8 Compute basic capital gains and losses.
- 1.9 Access and use various Internet tax resources.
- 1.10 Describe the basics of electronic filing (e-filing).

[\[return to top\]](#)

CHAPTER OUTLINE

Introduce the chapter and review learning objectives for Chapter 1 (PPT Slides 2–3). The link in the Summary slide at the end of the PPT deck sends the PPT presentation back to the Learning Objectives as a review of what the students should have learned in this lesson.

I. History and Objectives of the Tax System (1.1, PPT Slide 4)

- a. The U.S. income tax was authorized by the Sixteenth Amendment to the Constitution in 1913.
 - i. Prior to its adoption, the U.S. government had levied various income taxes for limited periods of time (e.g., to finance the Civil War).
 - ii. The finding by the U.S. Supreme Court that the income tax law enacted in 1894 was unconstitutional led to the adoption of the Sixteenth Amendment in 1913, just in time to assist in U.S. war efforts during World War I.
 - iii. Since this amendment was adopted, the constitutionality of taxing income has not been questioned again by the federal courts.
- b. Income taxes do more than provide revenue to operate government.
 - i. Income taxes also serve as a tool of economic and social policy.
 - Tax credits and deductions reward the individual taxpayer for making particular choices.
 - ii. Some tax provisions meet both economic and social goals.
 - Example: Gain on the sale of a personal residence is excluded from taxable income; it helps a family more easily afford a new home and ensures that the United States has a mobile workforce (employees are not penalized for moving).

II. Reporting and Taxable Entities (1.2, PPT Slides 5–8)

- a. Under U.S. tax law, there are five basic tax reporting entities: individuals, corporations, partnerships, estates, and trusts.
- b. Individuals report on Form 1040 or 1040-SR with attached schedules:

Schedule	Primary Purpose
1	Additional forms of income such as IRA distributions and Social Security benefits; deductions for adjusted gross income
2	Additional taxes such as the alternative minimum tax
3	Credits and payments other than withholding

c. Major tax forms and schedules (in addition to schedules already listed):

Form/Schedule	Description
1040	Individual return
Schedule A	Itemized deductions
Schedule B	Interest and dividend income
Schedule C	Profit or loss from business (sole proprietorship)
Schedule D	Capital gains and losses
Schedule E	Supplemental income and loss (rent, royalty, and pass-through income from Forms 1065, 1120-S, and 1041)
Schedule F	Farm and ranch income
1120	Corporate tax return
1120-S	S corporation tax return
1065	Partnership information return
Schedule K-1	Partner's share of partnership results
1041	Fiduciary (estates and trusts) tax return

d. The Corporation

- i. Corporations are taxed at a flat rate of 21 percent.
- ii. Corporations need to file Form 1120.
- iii. Form 1120-S is used by corporations that elect S corporation status.
 - They don't pay regular corporate income taxes.
 - Instead, they pass through items of income or loss to shareholders.

e. The Partnership

- i. A partnership is a reporting entity, not a taxable entity.
- ii. Form 1065 is used to report partnership income/loss and allocation to partners.

- Pass-through items of income or loss to partners.
- f. **Knowledge Check 1** (PPT Slide 8) confirms that students recognize the appropriate form and schedule for a taxpayer who receives dividends of \$2,000 and does not itemize deductions. This taxpayer would file Form 1040 and Schedule B.

III. The Tax Formula for Individuals (1.3, PPT Slides 9–13)

- a. This tax formula follows Form 1040:

$$\begin{aligned}
 & \text{Gross Income} \\
 & \quad \underline{- \text{Deductions for Adjusted Gross Income}} \\
 & = \text{Adjusted Gross Income (AGI)} \\
 & \quad - \text{Greater of Itemized Deductions or the Standard Deduction} \\
 & \quad - \text{Deduction for Seniors} \\
 & \quad - \text{Tip Income Deduction} \\
 & \quad - \text{Overtime Income Deduction} \\
 & \quad - \text{Auto Loan Interest Deduction} \\
 & \quad \underline{- \text{Qualified Business Income Deduction}} \\
 & = \text{Taxable Income} \\
 & \quad \underline{\times \text{Tax Rate}} \\
 & = \text{Gross Income Tax Liability and Additional Taxes} \\
 & \quad \underline{- \text{Tax Credits and Prepayments}} \\
 & \quad \underline{= \text{Tax Due or Refund}}
 \end{aligned}$$

- b. Gross income includes all income, unless tax law provides for a specific exclusion.
- c. Deductions for adjusted gross income (AGI) include the following:
- i. Certain trade or business expenses
 - ii. Certain reimbursed employee business expenses paid under an accountable plan
 - iii. Pre-2019 alimony payments
 - iv. Student loan interest
 - v. Penalty on early withdrawal from savings
 - vi. Contributions to qualified retirement plans
 - vii. Certain educator expenses
- d. Adjusted gross income (AGI) is the basis for limits for some deductions such as medical expenses.
- e. Itemized deductions include medical expenses, certain interest expenses, certain taxes, charitable contributions, miscellaneous deductions, and certain casualty losses.

Standard Deduction Table

Filing Status	2025 Standard Deduction
Single	\$15,750
Married filing jointly	31,500
Married filing separately	15,750
Head of household	23,625
Surviving spouse [qualified widow(er)]	31,500

Taxpayers who are 65 years of age or older or blind are entitled to an additional standard deduction. This extra amount is \$1,600 for married taxpayers and surviving spouses and \$2,000 for unmarried taxpayers.

- f. A number of new from AGI deductions have been introduced or repealed.
 - i. Deductions include qualified business income (QBI).
 - ii. An additional deduction for seniors, separate from the standard deduction, is available.
 - iii. The tip income deduction and the excess overtime deduction are designed to report the exclusion of tip and excess overtime income.
- g. A taxpayer's gross tax liability is obtained from a tax table or a tax rate schedule.
- h. Tax credits and prepayments are subtracted from gross tax liability to calculate the net tax due to the government or the refund due the taxpayer.

IV. **Who Must File** (1.4, PPT Slides 14–19)

- a. The answer to the question of who must file is based on filing status and gross income. Slides 14–16 include information that details who must file. Slide 14 shows the chart that applies to most people, while Slide 15 contains filing requirements for children and other dependents. Slide 16 details other situations when a person must file. Some of those situations are listed here:

- i. You owe any special taxes, such as Social Security and Medicare tax on tips.
 - ii. You have to pay alternative minimum tax, tax on an individual retirement account, recapture of taxes, or the first-time homebuyer credit.
 - iii. You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
 - iv. You had net earnings of \$400 or more from self-employment.
 - v. You had wages of \$108.28 or more from a church or qualified organization exempt from employer Social Security and Medicare taxes.
 - vi. Advance payments of the premium tax credit were made for you.
 - vii. You are required to include amounts in income under Section 965.
- b. A taxpayer must send the tax return to the IRS Campus Processing Site by the fifteenth day of the fourth month of the year following the close of the tax year, or e-file by that date. Two exceptions are for Patriots' Day in Maine and Massachusetts and Emancipation Day in the District of Columbia.
- c. A six-month extension may be requested on Form 4868 by the April due date, but the taxpayer still needs to pay the tax due by the April due date to avoid penalties and interest.
- d. A taxpayer otherwise not required to file a return must do so to receive an income tax refund.
- e. **Discussion Activity 1** (PPT Slides 18–19) asks students to consider the filing status of a single person and to come up with different scenarios in which such a person may or may not have to file.

V. Filing Status and Tax Computation (1.5, PPT Slides 20–24)

- a. The tax law has five different filing statuses: single, married filing jointly, married filing separately, head of household, and surviving spouse.
- b. Head of household status applies if the taxpayer was an unmarried or abandoned spouse as of December 31 of the tax year and provides more than half of the cost of keeping a home that was the principal place of residence of a dependent child or other qualifying dependent relative.
- c. Surviving spouse status applies to a taxpayer after the death of a spouse with a dependent child in the home; it continues for two years after the death of the spouse.
- d. For 2025, there are seven income tax brackets: 10 percent, 12 percent, 22 percent, 24 percent, 32 percent, 35 percent, and 37 percent.
 - i. The tax rates applicable to net long-term capital gains currently range from 0 percent to 31.8 percent depending on the taxpayer's tax bracket and the kind of capital asset. This is discussed in detail in Chapter 4.

- ii. The tax rates for qualifying dividends range from 0 percent to 23.8 percent. This is discussed in detail in Chapter 2.
- e. **Knowledge Check 2** (PPT Slide 24) asks students to determine the filing status of a married taxpayer whose spouse left midyear and who has no dependents. That taxpayer would file as married filing separately.

VI. Qualifying Dependents (1.6, PPT Slides 25–32)

- a. A dependent is an individual who meets the specific tests.
 - i. The taxpayer (and the taxpayer's spouse, if filing jointly) may not be claimed as a dependent by another taxpayer.
 - ii. The potential dependent may not be a married person that files jointly unless that joint return is only filed to claim a refund of income tax withheld or estimated payments made.
 - iii. The potential dependent must be a U.S. citizen, a U.S. resident alien, a U.S. national, or a resident of Canada or Mexico. A U.S. national is a person born in American Samoa or in the Commonwealth of the Northern Mariana Islands or those born outside of U.S. territory to two U.S. national parents, or those born abroad to one alien parent and one U.S. national parent.
 - iv. The potential dependent must have a taxpayer identification number (in most cases, a Social Security number).
 - v. The potential dependent must be either a qualified child or a qualifying relative.
- b. In order for a child to be considered a dependent, the following tests must be met:
 - i. Relationship Test
 - The child must be the taxpayer's child, stepchild, or adopted child, or the taxpayer's brother or sister, half-sibling, or stepsibling, or a descendant of any of these.
 - ii. Domicile or Abode Test
 - The child must have the same principal place of abode as the taxpayer for more than six months of the tax year.
 - There are exceptions for temporary absences from the household due to special circumstances such as illness, education, and vacation; birth and death of a child within the tax year; children of divorced or separated parents, or parents that live apart; and kidnapped children.
 - iii. Age Test
 - The child must be under age 19 or a full-time student under the age of 24.
 - A full-time student is defined as enrolled for at least five months in a tax year.

- The taxpayer must be older than the potential qualifying child unless the potential qualifying child is permanently disabled.
- iv. Self-Support Test
 - The taxpayer must provide more than one-half of the child's support. Support includes expenditures for food, lodging, clothes, medical and dental care, and education.
 - In many instances, the level of support provided by the potential qualifying child will be zero or close thereto.
- c. What if the child meets dependency requirement for more than one taxpayer?
 - i. If one of the parties is a parent, the parent can claim the dependent.
 - ii. If both parties are a parent and do not file jointly, then the one with whom the child resided for the longer period of time during the year can claim the dependent.
 - If residence period is the same or is not ascertainable, the parent with the highest AGI may claim the dependent.
 - iii. If no parents are involved, the person with the highest AGI may claim the dependent.
 - iv. If a parent can claim the qualifying child but does not, the individual with the highest AGI can claim the qualifying child but only if that individual's AGI is higher than the AGI of any parent that could have claimed the child.
- d. **Discussion Activity 2** (PPT Slides 29–30) presents the case of a child who would qualify as a dependent for both his mother and his aunt. Students are asked to consider under what circumstances the aunt would be able to claim the child as a dependent, and why the child's mother and aunt might want the aunt to claim the child. In order to qualify as a relative, the following tests must be met:
 - i. Relationship Test
 - The dependent must be a relative of the taxpayer (with some exceptions).
 - The list of qualifying relatives includes parents, grandparents, children, grandchildren, siblings, aunts and uncles by blood, nephews and nieces, "in-laws," and adopted children.
 - Cousins (a descendant of an aunt or uncle) do not meet the relationship test.
 - An individual does not have to meet the relationship test if they meet the domicile/abode test for a qualified relative.
 - ii. Domicile/Abode Test

- If individual does not meet the relationship test, that person must live as a member of the taxpayer's household for the entire year (with some absences allowed).
- A person is not qualified if at any time during the year the relationship between the taxpayer and the dependent was in violation of local law.
- iii. Gross Income Test
 - A dependent must receive less than \$5,200 in gross income to qualify.
 - Gross income does not include any income exempt from tax but does include unemployment compensation and the taxable portion of Social Security benefits.
- iv. Support Test
 - A dependent must receive over half of support from the claiming taxpayer.
 - Unlike the gross income test, income exempt from tax and earned by the potential dependent is considered for the support test.
 - If a dependent is supported by two or more taxpayers, a multiple support agreement may be filed.
- e. Figure 1.5 (PPT Slide 31) provides a flow chart that guides the determination of dependency for both a qualifying child and a qualifying relative.
- f. Credits for Children and Other Dependents
 - i. Dependent status is important for claiming tax credits for qualified dependents.
 - ii. Tax credits reduce tax liability dollar for dollar, while deductions lower the taxable income.
 - iii. The 2025 child tax credit is \$2,200 for a child under 17 years of age; the child must have a Social Security number.
 - iv. The 2025 tax credit for "other dependents" is \$500 each (qualifying child or qualifying relative).

VII. The Standard Deduction (1.7, PPT Slides 33–37)

- a. The standard deduction was put into the tax law to aid taxpayers with few itemized deductions.
- b. If a taxpayer has less gross income than the standard deduction, that taxpayer has no taxable income.
- c. The following chart shows the standard deduction amounts.

Filing Status	2025 Standard Deduction
Single	\$15,750

Married filing jointly	31,500
Married filing separately	15,750
Head of household	23,625
Surviving spouse	31,500

- i. There are additional amounts for old age and blindness.
- ii. The following taxpayers cannot use the standard deduction, but must itemize instead:
 - A married individual filing a separate return, whose spouse itemizes deductions
 - Most nonresident aliens
 - An individual filing a short-period tax return because of a change in the annual accounting period
- iii. The total standard deduction for a dependent may not exceed the greater of \$1,350 or the sum of \$450 plus the dependent's earned income up to the basic standard deduction amount of \$15,750 for single taxpayers plus any additional standard deduction for old age or blindness.
- d. Slides 36–37 walk students through two examples of dependent children who face special limitations because of other earnings.

VIII. A Brief Overview of Capital Gains and Losses (1.8, PPT Slides 38–41)

- a. When taxpayers sell assets, the resulting transaction normally creates a gain or a loss. The basic formula for calculating a gain or loss is:

$$\text{Gain (or loss) realized} = \text{Amount realized} - \text{Adjusted basis}$$

- i. Most realized gains/losses are also recognized for tax purposes.
- ii. A capital asset is any property (personal or investment) held by a taxpayer, with certain exceptions as listed in the tax law.
 - Examples: Stocks, bonds, land, cars, boats, and other items held as investments or for personal use
 - Gains/losses on these assets are subject to special rates based upon income level.
- iii. The holding period of an asset determines its treatment.
 - Long-term is held more than 12 months and taxed at capital rates.
 - Short-term is held 12 months or less and taxed at ordinary rates.
- iv. Long-term capital gain is taxed at special rates depending upon taxpayer's bracket.

- The table on Slide 40 shows the tax rates, based on filing status and income; also note there are special higher rates for “high-income” taxpayers (covered in Chapter 6).
- v. Long-term capital losses are only allowed \$3,000 per year against ordinary income.
 - Any unused balance can be carried forward to future years.
- b. Chapter 4 of the text explores gains and losses in more detail.

IX. Tax and the Internet (1.9, PPT Slides 42–46)

- a. The IRS has a website where taxpayers can obtain forms, publications, and regulations and view various tax-related articles.
 - i. The IRS site, www.irs.gov, allows taxpayers to communicate with the IRS via e-mail.
- b. The IRS also offers IRS2GO, a mobile phone app.
- c. The IRS has launched a YouTube video channel, an X (formerly known as Twitter) account, and LinkedIn, Instagram, and Facebook pages.
- d. Intuit offers tax preparation products such as ProConnect Tax, Lacerte, and Turbo Tax.
 - i. Taxpayers can find ProConnect help at <https://accountants.intuit.com/support/en-us?product=proconnect-tax>.
- e. Tax Notes is a portfolio of publications offered by Tax Analysts, a nonprofit publisher fostering free, open, and informed discussion about taxation.
 - i. The entire Internal Revenue Code and related regulations, revenue rulings, revenue procedures, and an extensive repository of tax-related court cases are available at no cost.
- f. The advent of new artificial intelligence (AI) technology is likely to change the way tax preparers find answers to client tax questions in ways that cannot yet be imagined.
 - i. Recent improvements to ChatGPT increased its accuracy, but all responses need to be confirmed by primary sources before relying on them.

X. Electronic Filing (E-filing) (1.10, PPT Slides 47–48)

- a. Electronic filing (e-filing) is the process of transmitting federal income tax return information to the IRS Service Center using a device with Internet access. Two methods of e-filing exist:
 - i. The first method is e-filing using a computer and tax preparation software to transmit information to the IRS.
 - ii. The second method is to employ a professional tax preparer to send the information.

- b. More than 90 percent of all individual taxpayers now e-file. Mandatory electronic filing is required for nearly the entire professional tax return preparation industry.

XI. Case Studies (PPT Slides 49–50)

- a. Case Study 1 considers the case of a 23-year-old full-time student who lives with his married brother and sister-in-law. Students are asked to refer to Publication 501 to determine whether the married couple can claim the student as a qualifying child, and then write a letter explaining their reasoning.
- b. Case Study 2 examines the case of a couple who married very late in the year. They want to file single, rather than married filing jointly, to realize a larger combined refund. Students should consider the legal and ethical implications and prepare an e-mail responding to the query.

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DISCUSSION QUESTIONS

You can assign these questions several ways: in a discussion forum in your LMS; as whole-class discussions in person; or as a partner or group activity in class.

1. Discussion Activity 1 (1.4, PPT Slides 18–19) Duration 15 minutes.
 - a. Describe a situation in which you would not have to file taxes if you are a single person.
 - i. **Answer:** A single person would not have to file taxes if gross income was less than \$15,750, assuming the requirements for dependents also apply.
 - b. When two people are the same age and have the same earned income and marital status, is it possible that one is required to file and one is not?
 - i. **Answer:** These two people could have a different filing status based on several factors. The primary factor is what their gross income is. For example, one individual may have more unearned income, which raises the gross income over the minimum limit. Other factors could be if either person is a dependent or is blind.
2. Discussion Activity 2 (1.6, PPT Slides 29–30) Duration 10 minutes.
 - a. Owen is 12 years old. He lives in the same house with his mother, Leah, and his aunt, Christina.
Under what circumstances would Christina be able to claim Owen as a dependent? Why might Leah and Christina want Christina to claim Owen?

- i. **Answer:** Since Leah is Owen's mother, she has the right to claim Owen as a dependent. The tiebreaking rules are not necessary if the taxpayer who can claim the dependent does not claim the dependent. Hence, Christina can claim Owen as a dependent if Leah does not claim him. Depending on the income of each woman, it may be financially advantageous for Christina, rather than Leah, to claim Owen as a dependent in order to lower their total tax burden.

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