**Chapter 1**

**HOMEWORK 1**: Use the appropriate Filing Requirement Table to determine who has to file. Yes or No.

1. Ed’s filing status is single and in 2013 he was 54 years old. His gross income was $9,650 and he has withholding of $450.
2. Jane’s filing status is qualifying widow(er) with dependent child. She was 42 years old in 2013 and her gross income was $15,300.
3. Dick and Sally are filing a married filing jointly tax return. Dick was 68 and Sally was 61 years old in 2013. Their gross income was $22, 270.
4. Sam’s filing status is head of household. He was 29 years old in 2013 and his gross income was $13, 050
5. Terry (single, age 17 in 2013) is claimed as a dependent by her parents. Her wages were $6,000 and she had no other income.
6. Rufus (age 60 in 2013) is single and his son can claim him as a dependent. His only income was $2,400 in bank interest.
7. Sonia (age 67 in 2013) is single, received nontaxable social security of $9,000 and made $750 net from selling Christmas ornaments at craft shows.
8. Barbara (single, age 16 in 2013) can be claimed by her parents as a dependent. In 2013, Barbara earned wages of $680 as a dishwasher and $620 from her job as a clerk. She also had a savings account, which earned interest of $300.
9. Barry (single, age 17 in 2013) can be claimed by his parents as a dependent. In 2013, Barry earned wages of $5,800 working at a fast food restaurant and he had no other income.
10. Jackie was married in 2013 but chose the filing status married filing a separate return. In 2013, she had a gross income of $3,950.
11. Len and Marge (ages 69 and 70 in 2013) will file married filing jointly. Len received wages of $10,800 and Marge received a taxable pension of $9,300. They had a joint bank account, which paid them interest of $2,000 and Marge received $2,500 social security.
12. Lorna (age 23 in 2013) is married but can be claimed as a dependent by her parents. Her earned income (wages) in 2013 was $6,110.

**HOMEWORK 2**: None of the following taxpayers can be claimed as a dependent. What is the gross income level at which each must file a return?

(1)  Married (living together), joint return, both age 65 in 2013.

(2)  Married (living together), joint return, both age 63 in 2013.

(3)  Head of household, age 65 in 2013.

(4)  Qualifying Widow(er) with dependent child, age 64 in 2013.

(5)  Single, age 23 in 2013.

(6)  Married, separate return, age 65 in 2013.

(7)  Single, turned age 65 on January 1, 2014.

(8)  Married (living together), joint return, one spouse age 67 and one spouse age 58 in 2013.

(9)  Head of household, age 19 in 2013.

(10) Single, age 87 in 2013.

**HOMEWORK 3**:

Joshua S. Scott, (344-55-6677, born 3/16/1964) is single and lives at 1566 Piney Road, Mason City, IA 50401. He is a steel worker and his Form W-2 follows. He has no other income. Prepare a 2013 return for him.

