

Objective: Understand _____

This is the IRS Form 1040 Page 1.

It is the form you will fill out for your taxes.

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2020	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.			
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW)							
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶							
Your first name and middle initial		Last name		Your social security number			
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.				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse			
City, town, or post office. If you have a foreign address, also complete spaces below.							
State		ZIP code					
Foreign country name		Foreign province/state/county					
Foreign postal code							
At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? <input type="checkbox"/> Yes <input type="checkbox"/> No							
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien							
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1956 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1956 <input type="checkbox"/> Is blind							
Dependents (see instructions):							
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
Attach Sch. B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2				1		
	2a Tax-exempt interest	2a			2b Taxable interest	2b	
	3a Qualified dividends	3a			b Ordinary dividends	3b	
	4a IRA distributions	4a			b Taxable amount	4b	
	5a Pensions and annuities	5a			b Taxable amount	5b	
	6a Social security benefits	6a			b Taxable amount	6b	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>				7		
	8 Other income from Schedule 1, line 9				8		
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9		
	10 Adjustments to income:						
	a From Schedule 1, line 22			10a			
	b Charitable contributions if you take the standard deduction. See instructions			10b			
	c Add lines 10a and 10b. These are your total adjustments to income				10c		
	11 Subtract line 10c from line 9. This is your adjusted gross income				11		
	12 Standard deduction or itemized deductions (from Schedule A)				12		
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A				13			
14 Add lines 12 and 13				14			
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-				15			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2020)

- Your name is Tasha Miller and you are Single.
- Your Social Security number is 123-45-6789.
- You are a 23 year old student whose parents pay for most of your living expenses.
- You are on your parent's health insurance policy.
- You do not have a dependent.
- You are a student and your IRS Pin code is 123456.

Dependent flowchart →

Dependent Flow Chart:

Instructions:

Answer these questions from the perspective of the person who you think might be able to claim you.

If you answer NO to ANY question then you are NOT a dependent.

If you answer YES to EVERY question then you ARE a dependent.

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

1. Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

2. **AND**
was ...
Under age 19 at the end of 2020 and younger than you
(or your spouse, if filing jointly)
or
Under age 24 at the end of 2020, a student (defined later), and younger than you
(or your spouse, if filing jointly)
or
Any age and permanently and totally disabled (defined later)

3. **AND**
Who didn't provide over half of his or her own support for 2020 (see Pub. 501)

4. **AND**
Who isn't filing a joint return for 2020
or is filing a joint return for 2020 only to claim a refund of withheld income tax or
estimated tax paid (see Pub. 501 for details and examples)

5. **AND**
Who lived with you for more than half of 2020. If the child didn't live with you
for the required time, see *Exception to time lived with you*, later.