Business Math

Tax Simulation #4

Use the information provided to answer the questions for Joshua Bell.

* You are Joshua B. Bell.
* You are an engineer
* Last tax year, your wife, Alice died in an accident.
* You are raising your two children: Jeremy (12) and Tara (8). They lived with you all year.
* You are all U.S. citizens.
* You pay all of the costs to maintain the home for yourself and two children.
* You have not remarried.
* Before Alice died, you used the married filing joint status.
* It’s the end of the tax year. Your Form W-2 shows that you earned $53,268 from your job.
* Jeremy and Tara did not earn any income during the year.
* Social Security numbers
	+ Joshua B. Bell 111-00-9876
	+ Jeremy C. Bell 222-00-8642
	+ Tara D. Bell 222-00-9753
* Your address:

 23 Elm Street

 Anytown, US 10100

Are the Dependent Tests Met for Jeremy and Tara?

Relationship Test yes no

Citizen Test yes no

Joint Return Test yes no

Age Test yes no

Support Test yes no

Residency Test yes no

Can you claim Jeremy and Tara as dependents on your tax return? yes no

Check through the criteria for each filing status and choose the best one for your situation.

 a. Single

 b. Married filing separate

 c. Married filing jointly

 d. Head of household (with qualifying person)

 e. Qualifying widow(er) with dependent child.

Use the previous information to fill out the top 3 portions of the 1040 Form