



User Reference Guide

Did I File a Schedule

Navigating the 1040 to Determine if a Schedule was filed

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OVERVIEW

In this course a user will learn how to navigate the 1040 in order to determine if a schedule 1, K-1, 2, or 3 was filed. If a FAFSA/California Dream Act filer has one of the aforementioned schedules they may have to report Additional Income and Adjustments to Income (Schedule 1), the Partner's Share of Income, Deductions, Credits (Schedule K-1), Additional Taxes (Schedule 2), and Additional Credits and Payments (Schedule 3).

*Per lesson - If the line items outlined in red are blank on the filers' tax return, then they do not possess the schedule being referred to.

1 USING THE 1040 TO IDENTIFY SCHEDULES

1.1 Do I have a Schedule 1?

Form 1040 Department of the Treasury—Internal Revenue Service (99) **2019** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of 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. _____ Apt. no. _____ **Presidential Election Campaign**
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). _____
 Foreign country name _____ Foreign province/state/country _____ Foreign postal code _____
 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. You Spouse
 If more than four dependents, see instructions and ✓ here ▶

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			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"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1 _____
2a Tax-exempt interest	2a _____
3a Qualified dividends	3a _____
4a IRA distributions	4a _____
c Pensions and annuities	4c _____
5a Social security benefits	5a _____
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6 <input type="checkbox"/>
7a Other income from Schedule 1, line 9	7a _____
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b _____
8a Adjustments to income from Schedule 1, line 22	8a _____
b Subtract line 8a from line 7b. This is your adjusted gross income	8b _____
9 Standard deduction or itemized deductions (from Schedule A)	9 _____
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10 _____
11a Add lines 9 and 10	11a _____
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b _____

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2019)

	Description	Action
1.	If line 7a) "Other income from Schedule 1, line 9" has a dollar amount entered, then the user has a Schedule 1 and may need it to accurately complete the application.	Check line 7a on the 1040.
2.	If line 8a) "Adjustments to income from Schedule 1, line 22" has a dollar amount entered, then the user has a Schedule 1 and may need it to accurately complete the application.	Check line 8a on the 1040.

1.2 Do I have a Schedule K-1?

SCHEDULE 1 (Form 1040 or 1040-SR) Department of the Treasury Internal Revenue Service	Additional Income and Adjustments to Income ▶ Attach to Form 1040 or 1040-SR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.	OMB No. 1545-0074 2019 Attachment Sequence No. 01
Name(s) shown on Form 1040 or 1040-SR		Your social security number
At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Part I Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1
2a	Alimony received	2a
b	Date of original divorce or separation agreement (see instructions) ▶	
3	Business income or (loss). Attach Schedule C	3
4	Other gains or (losses). Attach Form 4797	4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5
6	Farm income or (loss). Attach Schedule F	6
7	Unemployment compensation	7
8	Other income. List type and amount ▶	8
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9
Part II Adjustments to Income		

	Description	Action
1.	If the user does not have a Schedule 1, then they do not have a K-1, and know that the question does not pertain to them.	Check to see if user has a Schedule 1.
2.	If the user does have a Schedule 1, and on the Schedule 1 there is a dollar amount on line 5) "Rental real estate, royalties, partnerships, S corporations, trusts, etc." then the user has a Schedule K-1 and may need it to accurately complete the application.	Check line 5 on the Schedule 1.

1.3 Do I have a Schedule 2?

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12a Tax (see inst.) Check if any from Form(s): 1 8814 2 4972 3 **12a**

b Add Schedule 2, line 3, and line 12a and enter the total **12b**

13a Child tax credit or credit for other dependents **13a**

b Add Schedule 3, line 7, and line 13a and enter the total **13b**

14 Subtract line 13b from line 12b. If zero or less, enter -0- **14**

15 Other taxes, including self-employment tax, from Schedule 2, line 10 **15**

16 Add lines 14 and 15. This is your **total tax** **16**

17 Federal income tax withheld from Forms W-2 and 1099 **17**

18 Other payments and refundable credits:

a Earned income credit (EIC) **18a**

b Additional child tax credit. Attach Schedule 8812 **18b**

c American opportunity credit from Form 8863, line 8 **18c**

d Schedule 3, line 14 **18d**

e Add lines 18a through 18d. These are your **total other payments and refundable credits** **18e**

19 Add lines 17 and 18e. These are your **total payments** **19**

Refund

20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid** **20**

21a Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here **21a**

▶ b Routing number **▶ c** Type: Checking Savings

▶ d Account number

22 Amount of line 20 you want **applied to your 2020 estimated tax** **22**

Amount You Owe

23 **Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions **23**

24 Estimated tax penalty (see instructions) **24**

Third Party Designee
(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. Yes. Complete below. No

Designee's name **▶** Phone no. **▶** Personal identification number (PIN) **▶**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **▶** Date **▶** Your occupation **▶** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **▶**

Spouse's signature. If a joint return, **both** must sign. **▶** Date **▶** Spouse's occupation **▶** If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) **▶**

Phone no. **▶** Email address **▶**

Paid Preparer Use Only

Preparer's name **▶** Preparer's signature **▶** Date **▶** PTIN **▶** Check if: 3rd Party Designee Self-employed

Firm's name **▶** Phone no. **▶**

Firm's address **▶** Firm's EIN **▶**

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2019)

Step	Description	Action
1.	If line 12b) "Add Schedule 2, line 3, and line 12a and enter the total" has a dollar amount entered that is different from line 12a) then the user has a Schedule 2 and may need it to accurately complete the application.	Check if line 12b) on the 1040 has a dollar amount and if that dollar amount is different from line 12a) on the 1040.
2.	If line 15) "Other taxes, including self-employment tax, from Schedule 2, line 10" has a dollar amount entered then the user has a Schedule 2 and may need it to accurately complete the application.	Check line 15) on the 1040.

1.4 Do I have a Schedule 3?

Form 1040 (2019) Page **2**

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16	Add lines 14 and 15. This is your total tax	16	
17	Federal income tax withheld from Forms W-2 and 1099	17	
18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19	Add lines 17 and 18e. These are your total payments	19	
Refund	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	
	21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	
Direct deposit? See instructions.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
	22 Amount of line 20 you want applied to your 2020 estimated tax	22	
Amount You Owe	23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
	24 Estimated tax penalty (see instructions)	24	
Third Party Designee <small>(Other than paid preparer)</small>	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>
	Phone no. <input type="text"/>	Email address <input type="text"/>	
Paid Preparer Use Only	Preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/> PTIN <input type="text"/>
	Firm's name <input type="text"/>	Phone no. <input type="text"/>	
	Firm's address <input type="text"/>	Firm's EIN <input type="text"/>	

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2019)

Step	Description	Action
1	If line 13b) "Add Schedule 3, line 7, and line 13a and enter the total" has a dollar amount entered that is different from line 13a) then the user has a Schedule 3 and may need it to accurately complete the application.	Check if line 13b) on the 1040 has a dollar amount and if that dollar amount is different from line 13a) on the 1040.
2	If line 18d) "Schedule 3, line 14" has a dollar amount entered then the user has a Schedule 3 and may need it to accurately complete the application.	Check line 18d) on the 1040.