

## 2003 Errata Sheets

*Click on the links below to go to each sheet*

Errata Sheet: [Volunteer Assistor's Guide - Instructor Guide](#)  
(Corrections for student and/or instructor guide were pages are present)

Errata Sheet: [Volunteer Assister's Guide Test](#)

Errata Sheet: [VITA/TCE Resource Guide](#)

# 2003 Errata Sheet

Publication 1155 (Volunteer Assistor's Guide - Instructor Guide)

1155-1

Date: 11/12/03

Page(s)	Error(s)/Omission(s) and (Correction(s) Bold & <i>Italicized</i> )
vii	Integrated Training: <b>Delete 3-day</b>
N-1-3	The lesson review at the bottom of the page refers to a Tax Tip. The Tip is not in the student text as indicated. <b>Delete "the Tax Tip feature that states".</b>
N-i	Teaching Tips 2., last sentence: "Draft as of 5/08/03." <b>"Draft as of dates vary."</b>
N-1-5	Teaching Tips-Filing Status (HOH): Number 2 & 3 are not filing status information. <b>Cross them out.</b>
1-20	Married Filing A Separate Return, 4 <sup>th</sup> paragraph, last sentence: "put spouses name and SSN in either the label section or on line 6" <b>"put the name on line 3 and the SSN in the label section"</b>
1-32	Inform the students that Charts B and C are from the 1040 instructions. <b>References to line numbers and page numbers are related to the 1040.</b>
1-31	Chart A: If you turned age 65 on January 1, 2003, <b>If you turned age 65 on January 1, 2004,</b>
3-14	Worksheet: Box 6 not checked <b>Check yes</b>
3-29	Worksheet: Box 6 not checked <b>Check yes</b>
3-28	Answer to 1 (D): \$13,500 <b>\$3,500</b>
6-25 (Updated 11/24/03)	The information on the Volunteer Assistance Worksheet in the 678 and is incorrect. The Form 13206, Volunteer Assistance Summary Report has been revised. Its purpose is to capture the volunteer participation for each site. Volunteers should be aware that the form is used to report their participation in the program to the IRS for recognition and other administrative purposes. The Form 13206 will be addressed in meetings with Site Coordinators. Publication 1084, Volunteer Site Coordinator's Handbook covers the Volunteer Assistance Summary Report on page 21 and a copy of the report is on page 61 of that publication. Volunteer Site Coordinators are required to complete the Form 13206 when the site opens. The report should be mailed or e-mailed to the IRS reporting office at the end of the month as necessary as volunteers come on board. Volunteers are report. Although, the Form 13206 is not addressed separately in the Publication 1155, instructors should mention the form while covering the administrative section of the lesson.
6-29	Answers to Exercise 1 (C): <b>Delete- , and type of account. The routing number goes on 45b.</b>
N-9-2	Guided Question 2 - EIC: The second number 2 on the page gives the wrong income ranges for the EIC credit. <b>\$33,692 (\$34,692 if MFJ)</b> <b>\$29,666 (\$30,666 if MFJ)</b> <b>\$11,230 (\$12,230 if MFJ)</b>
N-9-2	Teaching Tips/2 <sup>nd</sup> sentence: Taxpayer's earned <b>Taxpayer's earned income</b>
N-9-3	Group Activity: Gives the wrong income ranges for the credit. <b>\$33,692 (\$34,692 if MFJ)</b> <b>\$29,666 (\$30,666 if MFJ)</b> <b>\$11,230 (\$12,230 if MFJ)</b>
9-4	In the last paragraph on the page, change the \$1,300 amount to <b>\$1,400.</b>
9-18	The information needed to complete this form is not mentioned in the exercise. The exercise does not ask the student to compete this form. <b>Cross out and skip this page.</b>
11-2	Add an additional sentence to the end of the Capital Gains Distribution (Only) paragraph. <b>If there is an entry in box 2b of Form 1099-DIV, be sure to list the amount on line 10b (Form 1040A) or 13b (Form 1040).</b>

11-7	<p>Consolidated Statement – Needs the following corrections</p> <ol style="list-style-type: none"> <li>1) <b>SSN should be removed</b></li> <li>2) <b>City State and Zip</b></li> <li>3) <b>Under 1099INT, the box number for foreign tax paid should be 6 not 5</b></li> <li>4) <b>Under 1099INT, the box number for foreign country should be 7 not 6</b></li> <li>5) <b>Under 1099DIV, box 1 should be labeled Total Ordinary Dividends</b></li> <li>6) <b>Under 1099DIV, a new box, 1a should be added and labeled Qualified Dividends</b></li> <li>7) <b>Under 1099DIV, box 2a should be labeled Total Capital Gain Distribution</b></li> <li>8) <b>Under 1099DIV, box 2b should be labeled Post May 5 Capital Gain Distribution</b></li> <li>9) <b>Under 1099DIV, box 2c should be labeled Qualified 5-year gain</b></li> <li>10) <b>Under 1099DIV, box 2d should be labeled Unrecaptured Section 1250 gain</b></li> <li>11) <b>Under 1099DIV, Investment expense is box 5 not 35</b></li> </ol>
11-21	<p>Change the purchase dates for Exercise 4 as follows:</p> <p><b>ABC purchased 3-15-03</b>  <b>MLG purchased 5-10-03</b>  <b>XYZ purchased 4-17-00</b>  <b>MLS purchased 1-13-98 (as stated in text)</b></p>
11-27	<p>Capital Loss Carryover Worksheet (currently blank) should be completed as follows:</p> <p><b>Line 1 \$58,875</b>  <b>Line 2 3,000</b>  <b>Line 3 61,875</b>  <b>Line 4 3,000</b>  <b>Line 5 3,225</b>  <b>Line 6 0</b>  <b>Line 7 3,000</b>  <b>Line 8 225</b>  <b>Line 9 2,540</b>  <b>Line 10 0</b>  <b>Line 11 0</b>  <b>Line 12 0</b>  <b>Line 13 2,540</b></p>
11-36	<p>Line 8, DEF stock sale  <b>Change to date of sale to 10/16/2003 (to match exercise)</b>  <b>The \$800 loss needs to be listed in column g (it was a post-May 5 sale)</b></p>
11-37 11-38 11-43 11-44	<p>The next four pages are revised pages 11-37, 11-38, 11-43 and 11-44 with corrections shown in red.</p>

## Exercise 4

- (A) 1. Form 1040, line 13: \$3,200  
 2. Form 1040, line 41: \$12,766
- (B) Melvin's Schedule D, Page 1

<b>Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less</b>							
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)	
1 50 sh. ABC	3/15/03	7/26/03	4,000.00	5,000.00	(1,000.00)	(1,000.00)	
200 sh. MLG	5/10/03	6/7/03	1,200.00	1,000.00	200.00	200.00	
2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .			2				
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .			3	5,200.00			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					4		
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					5		
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet . . . . .					6	( )	
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. <b>Do not</b> enter more than zero . . . . .					7a		( )
b <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .					7b	(800.00)	
<b>Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year</b>							
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)	
8 150 sh. XYZ	4/17/00	3/8/03	5,500.00	6,000.00	(500.00)	(500.00)	
300 sh. MLS	1/13/98	6/19/03	6,000.00	3,000.00	3,000.00	3,000.00	
9 Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .			9				
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .			10	11,500.00			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					11		
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					12		
13 Capital gain distributions. See page D-1 of the instructions . . . . .					13	1,500.00	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet . . . . .					14	( )	
15 Combine lines 8 through 13 in column (g). If zero or less, enter -0- . . . . .					15		3,000.00
16 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f) . . . . . <b>Next:</b> Go to Part III on the back.					16	4,000.00	

\*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, **do not** include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-6 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

(C) Melvin's Schedule D, Page 2

Schedule D (Form 1040) 2003

Page **2**

**Part III Taxable Gain or Deductible Loss**

<b>17a</b> Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below . . . . .	<b>17a</b>	3,200	00
<b>b</b> Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40. <b>Next:</b> • If both lines 16 and 17a of Schedule D are gains or you have qualified dividends on Form 1040, line 9b, complete <b>Part IV</b> below (unless Form 1040, line 40, is zero). • Otherwise, skip the rest of Schedule D and complete Form 1040.	<b>17b</b>		
<b>18</b> If line 17a is a loss, enter here and on Form 1040, line 13a, the <b>smaller</b> of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-6 of the instructions) . . . . .	<b>18</b> (		)
<b>Next:</b> • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete <b>Part IV</b> below (but skip lines 19 and 20). • Otherwise, skip <b>Part IV</b> below and complete the rest of Form 1040.			

**Part IV Tax Computation Using Maximum Capital Gains Rates**

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

<b>19</b> Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-6 . . . . .	<b>19</b>		
<b>20</b> Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-9 of the instructions . . . . .	<b>20</b>		
<b>If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-10 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.</b>			
<b>21</b> Enter your taxable income from Form 1040, line 40 . . . . .	<b>21</b>	67,001	00
<b>22</b> Enter the <b>smaller</b> of line 16 or line 17a, but not less than zero . . . . .	<b>22</b>	3,200	00
<b>23</b> Enter your qualified dividends from Form 1040, line 9b . . . . .	<b>23</b>		
<b>24</b> Add lines 22 and 23 . . . . .	<b>24</b>	3,200	00
<b>25</b> Amount from line 4g of Form 4952 (investment interest expense) . . . . .	<b>25</b>	0	00
<b>26</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	<b>26</b>	3,200	00
<b>27</b> Subtract line 26 from line 21. If zero or less, enter -0- . . . . .	<b>27</b>	63,801	00
<b>28</b> Enter the <b>smaller</b> of line 21 or: • \$56,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household . . . . .	<b>28</b>	28,400	00
<b>If line 27 is more than line 28, skip lines 29-39 and go to line 40.</b>			
<b>29</b> Enter the amount from line 27 . . . . .	<b>29</b>	63,801	00
<b>30</b> Subtract line 29 from line 28. If zero or less, go to line 40 . . . . .	<b>30</b>	0	00
<b>31</b> Add lines 17b and 23* . . . . .	<b>31</b>		
<b>32</b> Enter the <b>smaller</b> of line 30 or line 31 . . . . .	<b>32</b>		
<b>33</b> Multiply line 32 by 5% (.05) . . . . .	<b>33</b>		
<b>If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.</b>			
<b>34</b> Subtract line 32 from line 30 . . . . .	<b>34</b>		
<b>35</b> Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8 . . . . .	<b>35</b>		
<b>36</b> Enter the <b>smaller</b> of line 34 or line 35 . . . . .	<b>36</b>		
<b>37</b> Multiply line 36 by 8% (.08) . . . . .	<b>37</b>		
<b>38</b> Subtract line 36 from line 34 . . . . .	<b>38</b>		
<b>39</b> Multiply line 38 by 10% (.10) . . . . .	<b>39</b>		
<b>If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.</b>			
<b>40</b> Enter the <b>smaller</b> of line 21 or line 26 . . . . .	<b>40</b>	3,200	00
<b>41</b> Enter the amount from line 30 (if line 30 is blank, enter -0-) . . . . .	<b>41</b>	0	00
<b>42</b> Subtract line 41 from line 40 . . . . .	<b>42</b>	3,200	00
<b>43</b> Add lines 17b and 23* . . . . .	<b>43</b>	2,200	
<b>44</b> Enter the amount from line 32 (if line 32 is blank, enter -0-) . . . . .	<b>44</b>		
<b>45</b> Subtract line 44 from line 43 . . . . .	<b>45</b>	2,200	
<b>46</b> Enter the <b>smaller</b> of line 42 or line 45 . . . . .	<b>46</b>	2,200	
<b>47</b> Multiply line 46 by 15% (.15) . . . . .	<b>47</b>		330
<b>48</b> Subtract line 46 from line 42 . . . . .	<b>48</b>	1,000	
<b>49</b> Multiply line 48 by 20% (.20) . . . . .	<b>49</b>		200
<b>50</b> Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . .	<b>50</b>	12,766	00
<b>51</b> Add lines 33, 37, 39, 47, 49, and 50 . . . . .	<b>51</b>	13,296	00
<b>52</b> Figure the tax on the amount on line 21. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . .	<b>52</b>	13,566	00
<b>53</b> <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 51 or line 52 here and on Form 1040, line 41 . . . . .	<b>53</b>	13,296	00

\*If line 25 is more than zero, see Lines 31 and 43 on page D-9 for the amount to enter. Printed on recycled paper Schedule D (Form 1040) 2003

## Exercise 6

(A) Katherine's Schedule D, Parts I and II

<b>Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less</b>							
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)	
1	50 sh. PQR	1/8/03	4/17/03	2,600.00	875.00	1,725.00	
	125 sh. XYZ	10/26/02	3/22/03	6,000.00	9,500.00	(3,500.00)	
2	Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .			2			
3	<b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .			3	8,600.00		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4			
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			5			
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet . . . . .			6	( )		
7a	Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero . . . . .			7a		( )	
7b	<b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .			7b		(1,775.00)	
<b>Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year</b>							
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)	
8	100 sh. LMN	3/6/00	4/20/03	3,000.00	1,550.00	1,450.00	
	500 sh. OLE	11/27/00	6/17/03	7,800.00	6,090.00	1,710.00	1,710.00
	75 sh. ABC	10/15/99	1/24/03	2,500.00	2,835.00	(335.00)	
9	Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .			9			
10	<b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .			10	13,300.00		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			11			
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			12			
13	Capital gain distributions. See page D-1 of the instructions . . . . .			13	1,050.00		
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet . . . . .			14	( 150.00)		
15	Combine lines 8 through 13 in column (g). If zero or less, enter -0- . . . . .			15			1,710.00
16	<b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f) <b>Next:</b> Go to Part III on the back.			16	3,725.00		

\*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-6 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11338H Schedule D (Form 1040) 2003

### (B) Katherine's Schedule D, Parts III and IV

Schedule D (Form 1040) 2003

Page 2

#### Part III Taxable Gain or Deductible Loss

<b>17a</b>	Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below	17a	1,950	00
<b>b</b>	Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40. <b>Next:</b> • If both lines 16 and 17a of Schedule D are gains <b>or</b> you have qualified dividends on Form 1040, line 9b, complete <b>Part IV</b> below (unless Form 1040, line 40, is zero). • Otherwise, skip the rest of Schedule D and complete Form 1040.	17b	1,710	00
<b>18</b>	If line 17a is a loss, enter here and on Form 1040, line 13a, the <b>smaller</b> of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-6 of the instructions) <b>Next:</b> • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete <b>Part IV</b> below (but skip lines 19 and 20). • Otherwise, skip <b>Part IV</b> below and complete the rest of Form 1040.	18	(	)

#### Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

<b>19</b>	Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-6	19		
<b>20</b>	Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-9 of the instructions	20		
<b>If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-10 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.</b>				
<b>21</b>	Enter your taxable income from Form 1040, line 40	21	61,221	00
<b>22</b>	Enter the <b>smaller</b> of line 16 or line 17a, but not less than zero	22	1,950	00
<b>23</b>	Enter your qualified dividends from Form 1040, line 9b	23		
<b>24</b>	Add lines 22 and 23	24	1,950	00
<b>25</b>	Amount from line 4g of Form 4952 (investment interest expense)	25	0	00
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0-	26	1,950	00
<b>27</b>	Subtract line 26 from line 21. If zero or less, enter -0-	27	59,271	00
<b>28</b>	Enter the <b>smaller</b> of line 21 or: • \$56,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household	28	28,400	00
<b>If line 27 is more than line 28, skip lines 29-39 and go to line 40.</b>				
<b>29</b>	Enter the amount from line 27	29		
<b>30</b>	Subtract line 29 from line 28. If zero or less, go to line 40	30		
<b>31</b>	Add lines 17b and 23*	31		
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31	32		
<b>33</b>	Multiply line 32 by 5% (.05)	33		
<b>If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.</b>				
<b>34</b>	Subtract line 32 from line 30	34		
<b>35</b>	Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8	35		
<b>36</b>	Enter the <b>smaller</b> of line 34 or line 35	36		
<b>37</b>	Multiply line 36 by 8% (.08)	37		
<b>38</b>	Subtract line 36 from line 34	38		
<b>39</b>	Multiply line 38 by 10% (.10)	39		
<b>If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.</b>				
<b>40</b>	Enter the <b>smaller</b> of line 21 or line 26	40	1,950	00
<b>41</b>	Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	0	00
<b>42</b>	Subtract line 41 from line 40	42	1,950	00
<b>43</b>	Add lines 17b and 23*	43		
<b>44</b>	Enter the amount from line 32 (if line 32 is blank, enter -0-)	44		
<b>45</b>	Subtract line 44 from line 43	45	1,710	00
<b>46</b>	Enter the <b>smaller</b> of line 42 or line 45	46	1,710	00
<b>47</b>	Multiply line 46 by 15% (.15)	47	257	00
<b>48</b>	Subtract line 46 from line 42	48	240	00
<b>49</b>	Multiply line 48 by 20% (.20)	49	48	00
<b>50</b>	Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Schedules, whichever applies	50	11,629	00
<b>51</b>	Add lines 33, 37, 39, 47, 49, and 50	51	11,934	00
<b>52</b>	Figure the tax on the amount on line 21. Use the Tax Table or Tax Rate Schedules, whichever applies	52	12,116	00
<b>53</b>	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 51 or line 52 here and on Form 1040, line 41	53	11,934	00

\*If line 25 is more than zero, see Lines 31 and 43 on page D-9 for the amount to enter.

11-45	Line 41 should be <b>\$11,934</b>
13-13	In Exercise 6, <b>change Gustav's age to 60.</b>
13-30	Line 7 should be <b>\$26,000</b> not \$1,200
N-A-12	Module 3, 1 <sup>st</sup> bullet: Exercise 11 should be Exercise 1 <b>Page 11-8 should be Page 11-9</b>

## 2003 Errata Sheet

6744-1

Form 6744 (Volunteer Assister's Guide Test)

Date: 11/12/03

Page(s)	Error(s)/Omission(s)/Correction(s)
10	Question A-6 Last sentence should read: What is Hector's most beneficial filing status <b>for 2003?</b> Currently, the question does not state the year.
11	Add the word "not" to answer "b"(may not contribute to an IRA). <b>The correct answer to this question is "d"</b> . If the change is not made to answer "b", it would also be a correct answer.
15	<b>The "Corrected" box on the 1098 should not be marked.</b> Also, the year of the form should be <b>2003</b> not 2004.
33	Question B-8: <b>To avoid any possible confusion, change the year to 2002 (instead of 2003). The pre-cert was to have started in the summer of 2003, but has been postponed until the end of 2003 or beginning of 2004 (News Release 8/5/03 – IR 2003-97)</b>
36	Change the year on the 1099-MISC to <b>2003</b> (not 2004).
36	Change the year on the 1098 to <b>2003</b> (not 2004).
37	Change the year of the 1098-T to <b>2003</b> (not 2004).
57	Question C-3: <b>Assume that the house was the primary residence for Ellie and John. This is not a vacation home.</b>
57	In the narrative, you can include the following: <b>"Ester knows that she has excluded a total of \$610 of her pension income on previous returns. She does not have the Simplified Method worksheet from prior years. You will need to complete the worksheet to determine the taxable portion of her 2003 pension income."</b>
73	<b>The 1099-R for Sara is for an IRA disbursement. The box next to box 7 should be marked.</b>

## 2003 Errata Sheet

4012-1

Publication 4012 (VITA/TCE Resource Guide)

Date: 11/12/03

Page(s)	Error(s)/Omission(s) (Correction(s)-Bold & Italicized)
54	Line 3: This line shows \$2,400 & \$4,800. This is a 2002 screen shot. <b>The 2003 will reflect the \$3,000 &amp; \$6,000 amounts.</b>