





## Lesson Plan

### Personal Exemptions

Time Required: 10 minutes

Introduction	Objectives	Topics
Identifying and entering the correct number of exemptions is an important component of completing the taxpayers' return.	<p>Distinguish between personal and dependency exemptions.</p> <p>Determine if a taxpayer can be claimed as a dependent on another taxpayer's return.</p>	  <p>What are exemptions Summary</p>

### Key Terms

**Exemptions:** An exemption is a dollar amount that can be deducted from an individual's total income, thereby reducing the taxable income. The deduction for personal exemptions is suspended (reduced to \$0) for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, the ability to claim an exemption may make taxpayers eligible for other tax benefits.

### Teacher Tips

#### Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	<b>Review</b> the online demo of TaxSlayer on entering the taxpayer's basic information.	<b>TaxSlayer® Demo:</b> From the Practice Lab, select: <ul style="list-style-type: none"> <li>• TaxSlayer IRS training</li> <li>• Click the appropriate demo</li> </ul>
Provide details and engage the students	<p><b>Discuss</b> all tips and cautions in detail.</p> <p><b>Ask</b> students to read and/or role-play examples and sample interviews.</p> <p><b>Review</b> answers to each exercise; ask students how they arrived at their answers.</p>	<b>Internet:</b> Link & Learn Taxes (L&LT) Personal Exemptions

#### Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	<p><b>Review</b> lesson objectives.</p> <p><b>Review</b> list of references.</p> <p><b>State</b> the presentation time.</p>	<p><b>Visuals:</b> <a href="#">Form 1040</a> <a href="#">Form 13614-C</a>, Page 1, Part II – Marital Status and Household Information Pub 4012, Dependents tab</p>
Personal	<b>Use</b> the Student Landing Page <u>questions to prompt students to share</u>	<b>Visuals:</b>

exemptions	<p>what they know about determining the number of personal exemptions a taxpayer can take.</p> <p><b>Review</b> L&amp;LT Personal Exemptions topic.</p>	<p>Student Landing Page questions</p> <p><b>Internet:</b> L&amp;LT Personal Exemptions</p>
Skills Workout	<p><b>Review</b> the Skills Workout with the class.</p> <p><b>Remind</b> students that there are two types of exemptions: personal and dependency.</p>	<p><b>Visuals:</b> L&amp;LT Personal Exemptions, click Certification Warm Up icon to review the exercises</p>

### References

Form 1040	<a href="#">Form 1040</a>
Form 13614-C	<a href="#">Form 13614-C</a> , Intake/Interview & Quality Review Sheet, Page 1, Part II
Pub 4012	<a href="#">Pub 4012</a> , Volunteer Resource Guide, Basic Information section, Filing Status and Exemptions section
Pub 17	<a href="#">Pub 17</a> , Chapter 3, Personal Exemptions and Dependents

### Recommended Classroom Activities



**Skills  
Workout**



**Certification  
Warm Up**



**Media: Videos  
& Audio**



**TaxSlayer  
Tutorial**



**Job Aids**



**Practice  
Lab**



**Skills Workout: Link & Learn Taxes Personal Exemptions**

Click Skills Workout for a new way to access L&LT Personal Exemptions.



**Certification Warm Up – Summary Exercise**

Click Certification Warm Up for a new way to access the exercises in L&LT Personal Exemptions.



Media: Video & Audio for Lesson

There is no media associated with this lesson.



TaxSlayer Tips and Resources for Lesson

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TaxSlayer Training Video      [Starting a Tax Return](#)

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Practice Lab Tutorial      From the [Practice Lab](#):

1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).
2. Sign in to Practice Lab or create an account.
3. Select the appropriate tutorial.

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Job Aids

ITA and FAQs for Lesson

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ITA      Can I Claim My Personal and/or Spousal Exemption?  
<https://www.irs.gov/help/ita/can-i-claim-my-personal-and-or-spousal-exemption>

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Practice Lab

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Practice Lab      <https://vita.taxslayerpro.com/IRSTraining/en/Account/Access>

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