OPEN ON PREPARER’S POV AS ALICE ENTERS OFFICE AND TAKES A SEAT. OPEN ON CLOSE UP OF ALICE JACKSON AS SHE SPEAKS TO CAMERA. CUT TO ALICE AT PREPARER’S DESK.

FREEZE FRAME FOR OPENING TITLE.

ARTCARD:
TAX TALES
THE CASE OF THE TOPSY TURVY GRANDMA.

AS THE CONVERSATION CONTINUES, THE PREPARER IS CHARMED AND MIDLY AMUSED BY MRS JACKSON. THEY HAVE A GOOD RAPPORT.

AUDIO

SIGNATURE MUSIC.

PREPARER: Come in please.

ALICE: How are you?

PREPARER: I’m great. Good to see you, Mrs. Jackson.

ALICE: Thank you.

PREPARER: Please, have a seat.

ALICE: Oh, thank you.

PREPARER: I’ll be with you in just one moment. What can I do for you today?

ALICE: I told my son not to marry that woman. Now look at the situation we’re in.

PREPARER: Well, Mrs. Jackson. Three grandchildren ages 3, 4 and 5. You have your hands full.

ALICE: Aren’t they darling?

ALICE: Some days I don’t know if I’m coming or going.

PREPARER: And you’ve been living with your son, taking care of his children for…

ALICE: Since May of last year.
THE CONVERSATION CONTINUES.

PREPARER: And the children’s mother, where is she?

ALICE: Soon as that divorce became final last April, puh! She made herself scarce.

PREPARER: So, the mother does not see the children?

ALICE: Oh she sees them sometimes. Has them over to her place. But they don’t live there. They don’t even spend the night there. As I said, she doesn’t seem to want much of anything to do with any of us anymore.

PREPARER: Now you take care of the household expenses for everybody?

ALICE: Well, pretty much. I mean, my son, he helps when he can. A little here and a little there. You know, for the kids’ clothes and a few school expenses, but he doesn’t make much.

PREPARER: Let’s talk about income. Your son makes…?

ALICE: $7,200 last year.

PREPARER: And you, Mrs. Jackson?

ALICE: Well, I earned $8,000, and then there’s my Social Security, that’s another $12,000. Say, why are you asking all these questions about who earns what and who pays what?
IRS Due Diligence Videos
AGI Rule – Alice Jackson
FINAL

VIDEO

POV OF PREPARER OPENING
NOTEBOOK WHERE AGI IS WRITTEN IN HIS HAND. HE READS AS THE WORDS COME ON SCREEN:

IF A PARENT AND A NON PARENT CAN CLAIM A CHILD, THE NON PARENT MUST HAVE THE HIGHER AGI.

REACTION SHOTS AS THEY TALK. CLOSE UP DETAIL SHOTS OF HER HANDS HOLDING HER PURSE IN HER LAP, HIS FACE, BROWS, HER SMILE AT THE GOOD NEWS, ETC.

THE DIALOG ENDS AS THEY SIT AT THE DESK.

AUDIO

PREPARER: Well, We have to know the adjusted gross income of parents who can claim their kids. It’s called the AGI rule.

PREPARER: If a parent and a non parent can claim a child, the non parent must have the higher AGI.

ALICE: Ah, then I suppose you’ll want to know what my son’s ex-wife makes next.

PREPARER: Not this time. You see, she doesn’t qualify for the EITC because the kids didn’t live with her more than half the year.

ALICE: Oh. I guess it’s down to either me or my son. So?

PREPARER: You qualify, Mrs. Jackson because your income is higher than your son’s. And you meet all the other eligibility requirements.

ALICE: Ha. Well, you learn something new every day…even at my age.


ARTCARD WITH GRAPHICS:

DUE DILIGENCE MUST DO’S:
Determine all eligibles who could claim the same child.
Follow the AGI rule.
DUE DILIGENCE
Give your clients their due.