

Sign Here
 Joint return? See instructions. Keep a copy for your records.

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	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Print/Type preparer's name	Preparer's signature		PTIN
Firm's name ▶	Firm's EIN ▶		Check <input type="checkbox"/> if self-employed
Firm's address ▶	Date		Firm's phone no.

Your clients, Adam and Amy Accrual, have a 21-year-old daughter named April. April is single and is a full-time student studying for her bachelor's degree in accounting at California Poly Academy (CPA) in Pismo Beach, California, where she lives with her roommates year-round. Last year April worked at a local bar and restaurant four nights a week and made \$18,000, which she used for tuition, fees, books, and living expenses. Her parents help April by sending her \$300 each month to help with her expenses at college. This is all of the support given to April by her parents. When preparing Adam and Amy's tax return you note that they claim April as a dependent for purposes. Adam is insistent that they can claim April because of the \$300 per month support and the fact that they "have claimed her since she was born." He will not let you take April off his return as a dependent. Would you sign the Paid Preparer's declaration (see example above) on return? Why or why not?

Would You Sign This Tax Return?

