

# Intake/Interview & Quality Review Sheet

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.**

**To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name JOSE	M.I. D	Last name GARCIA	Daytime telephone number 904-312-6745	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 6744 ARNOLD PL	Apt #	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 5/16/1968	5. Your job title ELECTRICAL CONTRACTOR	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

**Part II – Marital Status and Household Information**

1. As of December 31, 2020, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2020?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2020?  Yes  No

Legally Separated Date of final decree \_\_\_\_\_

Widowed Date of separate maintenance decree \_\_\_\_\_

Year of spouse's death 2013

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here  and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
RONALD MENDOZA	2/12/2010	GRANDCI	10	Y	Y	S	Y	N					

## Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) <b>If yes, how many jobs did you have last year?</b> _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <u>PANDEMIC LOAN</u>
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input checked="" type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> (A) Mortgage Interest (Form 1098) <input checked="" type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

## Garcia – Pandemic Law Change Exercise (Self-Employment)

### Interview Notes

Jose is an Electrical Contractor. He worked at a large condominium complex being constructed by Davidson Design and Build LLC until April when the project was temporarily halted due to the coronavirus pandemic. Construction was able to resume in June. He also did electrical work for small businesses and private homeowners. His business name is Garcia Electric and he uses his home address.

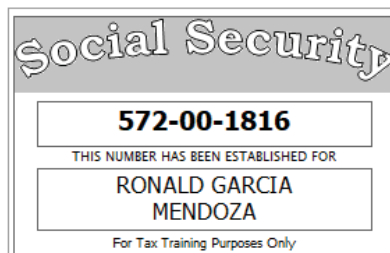
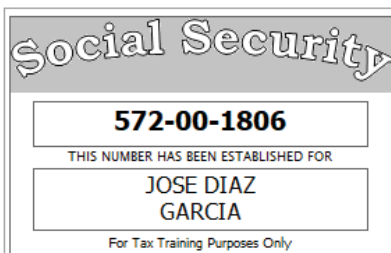
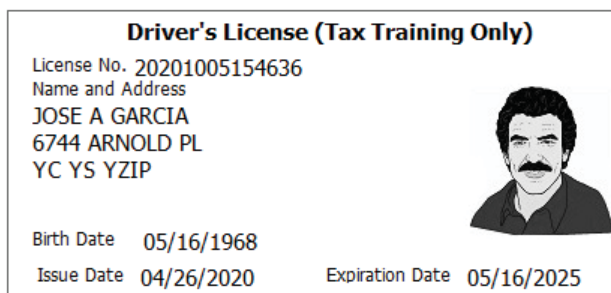
His daughter is a Second Class Petty Officer in the Navy and was assigned to a two year tour overseas at the beginning of the year. Jose's grandson, Ronald, is living with him while his mother is deployed. He provides all of Ronald's support so that his daughter can save some money while overseas. Her pay and allowances are about \$30,000. His daughter will not claim Ronald.

In July, Jose was in close contact with two other contractors who tested positive for COVID-19 and he was required to self-quarantine for 14 days and test negative before returning to the construction site resulting in 12 lost work days.

Jose's sister provides day care for Ronald during the week while he attends school virtually and on Saturdays when Jose is working. However in September, she tested positive for COVID-19 and was unavailable for 28 days until she recovered. Jose was unable to find another provider and was unable to work while taking care of Ronald (21 lost work days).

He received a PPP Loan of \$14,482 that was forgiven. His 2019 profit was \$69,513

Jose received an Economic Impact Payment of \$1,200.



<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  DAVIDSON DESIGN AND BUILD LLC PO BOX 1625 YC YS YZIP		OMB No. 1545-0116  <b>2020</b>  Form 1099-NEC	<b>Nonemployee Compensation</b>
PAYER'S TIN 16-195XXXX		RECIPIENT'S TIN 572-00-1806	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  JOSE A GARCIA 6744 ARNOLD PL YC YS YZIP		1 Nonemployee compensation \$52,673.00	
FATCA filing requirement <input type="checkbox"/>		2  4 Federal income tax withheld	
Account number (see instructions)		16 State tax withheld -----	
		17 State/Payer's state no. -----	18 State income -----
Form <b>1099-NEC</b>			

Jose maintains excellent business records and has provided the following summary:

Income:

Davidson Company: \$52,673

Private Homeowners/Businesses (Cash Payments): \$7,750

Expenses:

Electrical supplies: \$1,345.78

Advertising / business cards – \$320.45

Liability insurance – \$675

Cell phone (based on 30% business use) – \$180 of \$600 annual fees

Business License – \$125

Health insurance Blue Cross/Blue Shield) – \$2,300

He drove his truck 456 miles for business (non-commuting) and 3,246 other miles. The truck was placed in service on January 2, 2014. This is his only vehicle and he has logs documenting his mileage as well as other expenses.

He made four estimated payments of \$2,000 on time. He would like estimated payment vouchers prepared for 2021. He estimates that his income and expenses will be about the same as 2020. He also made state estimated payments of \$500 each on time and all in 2020.

Garcia – Pandemic Law Change Exercise (Self-Employment)

Jose purchased his home in 2019 and itemized his deductions last year and provides the following information for this year:

Medical Expenses:

Dental insurance: \$780

Dental appliance for Ronald: \$4,500

Doctor co-pays: \$80

Prescription medications: \$55

Prescription safety glasses: \$158

Mortgage Interest: Paid to US Bank: \$12,765 (reported on Form 1098)

Property tax: \$5,345

Sales tax: Use 6% State and 1% Local rate (or your own state rates)

Charitable Contributions:

Church: \$2,600 (\$50 per week paid on-line)

American Red Cross: \$200 by check

Salvation Army: Furniture and clothing \$423 (Thrift shop value)

# Intake/Interview & Quality Review Sheet

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.**

**To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name LATISHA	M.I. T	Last name POLITE	Daytime telephone number 904-312-6891	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name WILLIAM	M.I. A	Last name POLITE	Daytime telephone number 904-327-0966	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1478 WILSON CIRCLE		Apt #	City YOUR CITY	State YOUR STATE
4. Your Date of Birth 12/13/1975		5. Your job title MANAGER	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 3/18/1970		8. Your spouse's job title UNEMPLOYED	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

**Part II – Marital Status and Household Information**

1. As of December 31, 2020, what was your marital status?  Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  Married

a. If Yes, Did you get married in 2020?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2020?  Yes  No

Divorced Date of final decree \_\_\_\_\_

Legally Separated Date of separate maintenance decree \_\_\_\_\_

Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here  and list on page 3

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

## Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) <b>If yes, how many jobs did you have last year?</b> _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <u>PANDEMIC LOAN</u>
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input checked="" type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?



## Polite – Pandemic Law Change Exercise (Retirement Distributions)

### Interview Notes



Latisha was the manager of Orsay, an upscale restaurant. Her husband, William was injured a few years ago in an accident and is unable to work. He receives Social Security disability benefits.

The restaurant was forced to close at the end of March due to the coronavirus pandemic. They struggled to operate providing carryout service through May but then the owners were forced to close for good. Latisha continued as manager on reduced salary in April and May.

Latisha started receiving unemployment benefits in June, but the income was not enough to replace her lost salary. She was able to begin working as manager of another fine dining restaurant in January 2021.

Latisha took an early withdrawal from her 401(k) that they will report on their 2020 tax return and was able to repay \$7,000 after she began working again. She may repay more next year. William took an early withdrawal from his IRA and would like to spread the income over the three-year period allowed under the CARES Act.

They did receive an Economic Impact Payment of \$2,400.

<b>Driver's License (Tax Training Only)</b> License No. 20201006142432 Name and Address LATISHA T POLITE 1478 WILSON CIR YC YS YZIP Birth Date 12/13/1975 Issue Date 11/23/2020 Expiration Date 11/23/2025			
<b>Driver's License (Tax Training Only)</b> License No. 20201006142434 Name and Address WILLIAM A POLITE 1478 WILSON CIR YC YS YZIP Birth Date 03/18/1970 Issue Date 02/27/2020 Expiration Date 02/27/2025			

**Social Security**

**572-00-1807**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**LATISHA TANYA POLITE**

For Tax Training Purposes Only

**Social Security**

**572-00-1817**


THIS NUMBER HAS BEEN ESTABLISHED FOR

**WILLIAM ADAM POLITE**

For Tax Training Purposes Only

<input type="checkbox"/> CORRECTED (if checked)				<b>Certain Government Payments</b>  <b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 14 GOVERNMENT CIRCLE YC YS YZIP		1 Unemployment compensation <b>\$14,600.00</b>	OMB No. 1545-0120  <b>2020</b>  Form 1099-G		
PAYER'S TIN 68-567XXXX	RECIPIENT'S TIN 572-00-1807	2 State or local income tax refunds, credits or offsets  Box 2 amount is for tax year	4 Federal income tax withheld <b>\$2,300.00</b>		
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code LATISHA T POLITE 1478 WILSON CIR YC YS YZIP		5 RTAA payments 7 Agriculture payments 9 Market gain	6 Taxable grants 8 If checked, box 2 is trade or business income > <input type="checkbox"/>		
Account number (see instructions)		10. State YS	10b State identification no. 68-5XXXXXX	11 State income tax withheld 850.00	
Form <b>1099-G</b>					



a. Employee's social security number 572-00-1807		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 68-458XXXX		1. Wages, tips, other compensation \$42,560.00		2. Federal income tax withheld \$4,000.00			
c. Employer's name, address, and ZIP code  ORSAY 1621 LAUREL PARKWAY YC YS YZIP		3. Social security wages \$48,560.00		4. Social security tax withheld \$3,010.72			
		5. Medicare wages and tips \$48,560.00		6. Medicare tax withheld \$704.12			
		7. Social security tips		8. Allocated tips			
d. Control number 6578911		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code  LATISHA T POLITE 1478 WILSON CIR YC YS YZIP		11. Nonqualified plans		12a. See instructions for box 12 D   \$6,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD   \$3,240.00			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 68-5XXXXXX	16. State wages, tips, etc. \$48,560.00	17. State income tax 1,800.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p><b>Form W-2 Wage and Tax Statement 2020</b></p> <p><b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b></p> <p>This information is being furnished to the Internal Revenue Service.</p>							

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>2020</b>		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name WILLIAM A POLITE		Box 2. Beneficiary's Social Security 572-00-1817	
Box 3. Benefits Paid in 2020 \$16,457.80	Box 4. Benefits Repaid to SSA in 2020	Box 5. Net Benefits Paid for 2020 (Box 3 minus Box 4) \$16,457.80	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit \$15,457.80 Medicare Part B premiums deducted from your benefits Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,000.00 Benefits for 2020 \$16,457.80  Benefits for 2019 Benefits for 2018 Benefits for 2017		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld \$1,000.00  Box 7. Address WILLIAM A POLITE 1478 WILSON CIR YC YS YZIP  Box 8. Claim Number (use this number if you need to contact SSA) 572-00-1817A	

Form SSA-1099-SM

Polite – Pandemic Law Change Exercise (Retirement Distributions)

<input type="checkbox"/> CORRECTED (if checked)				Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>PROSPERITY FINANCIAL            CUSTODIAN ORSAY 401K            PO BOX 156            PHILADELPHIA PA 19101</b>			1 Gross distribution <b>\$20,000.00</b>	<b>2020</b> <b>Form 1099-R</b>	<b>Copy B</b> <b>Report this</b> <b>income on your</b> <b>federal tax</b> <b>return. If this</b> <b>form shows</b> <b>federal income</b> <b>tax withheld in</b> <b>box 4, attach</b> <b>this copy to</b> <b>your return.</b>  This information is being furnished to the IRS	
			2a Taxable amount <b>\$20,000.00</b>			
			2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
			3 Capital gain (included in box 2a).	4 Federal income tax withheld <b>\$2,000.00</b>		
PAYER'S TIN <b>68-765XXXX</b>	RECIPIENT'S TIN <b>572-00-1807</b>		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>LATISHA T POLITE            1478 WILSON CIR            YC YS YZIP</b>			7 Distribution Code(s) <b>1</b>	IRA/ SEP/ SIMPLE <input type="checkbox"/>		
			8 Other	%		
			9a Your percentage of total distribution %	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.		14 State distribution
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality		17 Local distribution
Form <b>1099-R</b>						

<input type="checkbox"/> CORRECTED (if checked)				Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>HASTINGS INVESTMENTS            45 ROCKHURST WAY            PROVIDENCE RI 02904</b>			1 Gross distribution <b>\$15,000.00</b>	<b>2020</b> <b>Form 1099-R</b>	<b>Copy B</b> <b>Report this</b> <b>income on your</b> <b>federal tax</b> <b>return. If this</b> <b>form shows</b> <b>federal income</b> <b>tax withheld in</b> <b>box 4, attach</b> <b>this copy to</b> <b>your return.</b>  This information is being furnished to the IRS	
			2a Taxable amount <b>\$15,000.00</b>			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		
			3 Capital gain (included in box 2a).	4 Federal income tax withheld <b>\$1,500.00</b>		
PAYER'S TIN <b>50-8XXXXXX</b>	RECIPIENT'S TIN <b>572-00-1817</b>		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>WILLIAM A POLITE            1478 WILSON CIR            YC YS YZIP</b>			7 Distribution Code(s) <b>1</b>	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		
			8 Other	%		
			9a Your percentage of total distribution %	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.		14 State distribution
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality		17 Local distribution
Form <b>1099-R</b>						

Polite – Pandemic Law Change Exercise (Retirement Distributions)