

## Taxpayer: Richard Roosevelt


Note: When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

### Interview Notes

- Richard is age 45 and single. Richard's tax information was stolen and the IRS issued an Identity Protection PIN 123456.
  - Richard's mother, Martha, lives in a nursing home in a neighboring state. In 2021, she received \$7,800 in Social Security income. Although she uses this money for her support, Richard has records showing he provided over half of her support in 2021.
  - Richard lost his job in March 2021. He received unemployment compensation for June and July.
  - Richard began a landscape service in April and was paid on Form 1099-NEC. He also received cash receipts of \$325 from clients not reported on a tax form. Richard uses the cash method of accounting.
  - He uses business code 561730
  - He has receipts for the following expenses:
    - Used lawnmower - \$236
    - Business cards - \$15
    - Rake - \$19
    - Work gloves - \$25
    - Lunches - \$140
    - Work clothes suitable for everyday use - \$175
    - Lunch box - \$25
  - Richard has a detailed mileage log reporting:
    - Mileage from his home to his 1st client's home and mileage from his last client's home to his home – 620 miles.
    - In addition, on the days Richard worked for multiple clients, he kept track of the mileage from the first client's home to the second client's home in case that mileage was also deductible.
- He logged 312 miles (not included in the 620 miles).
- The total mileage on his car for tax year 2021 was 9,543 miles.
- Of that, 8,611 were personal miles.
- He placed his only vehicle, a pick-up truck, in service on 3/15/2021. He will take the standard mileage rate.
- Richard settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site.
- He isn't sure how it will impact his tax return for tax year 2021. Richard determined he was solvent as of the date of the canceled debt.

- Richard went back to work in July and received a Form W-2.
- Richard doesn't have enough to itemize this year and will take the standard deduction.
- Neither Richard nor his mother received anything for the 3<sup>rd</sup> stimulus payment.
- Richard had no health insurance in 2021.
- If Richard is due a refund he would like to receive a paper check.



a Employee's social security number <b>227-00-XXXX</b>		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>34-800XXXX</b>		1 Wages, tips, other compensation <b>17,650.00</b>	2 Federal income tax withheld <b>1,760.00</b>		
c Employer's name, address, and ZIP code <b>PARKER INDUSTRIES 8009 PIKE CIRCLE YOUR CITY, STATE ZIP</b>		3 Social security wages <b>17,650.00</b>	4 Social security tax withheld <b>1,094.30</b>		
		5 Medicare wages and tips <b>17,650.00</b>	6 Medicare tax withheld <b>225.93</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. <b>RICHARD ROOSEVELT 1551 CONCORD CIRCLE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b		
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 34-800XXXX</b>	16 State wages, tips, etc. <b>17,650.00</b>	17 State income tax <b>300.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

**2021**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>ESSEX BANK 300 MARIN STREET YOUR CITY, YS ZIP</b>		1 Date of identifiable event <b>07/01/2020</b>	OMB No. 1545-1424  <b>2021</b>  Form <b>1099-C</b>	<b>Cancellation of Debt</b>  <b>Copy B For Debtor</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 taxable income results from this transaction and the IRS determines that it has not been reported.
		2 Amount of debt discharged <b>\$ 775.00</b>		
		3 Interest, if included in box 2 <b>\$</b>		
CREDITOR'S TIN <b>40-200XXXX</b>	DEBTOR'S TIN <b>227-00-XXXX</b>	4 Debt description <b>CANCELED CREDIT CARD DEBT</b>		
DEBTOR'S name <b>RICHARD ROOSEVELT</b>  Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YS ZIP</b>		5 If checked, the debtor was personally liable for repayment of the debt . . . . . <input checked="" type="checkbox"/>		
Account number (see instructions) <b>1234 5678 009876</b>		6 Identifiable event code <b>\$</b>	7 Fair market value of property <b>\$</b>	

Form **1099-C** (keep for your records) [www.irs.gov/Form1099C](http://www.irs.gov/Form1099C) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>WRIGHT'S LANDSCAPING P.O. BOX 123456 YOUR CITY, YS, YOUR ZIP</b>		OMB No. 1545-0116  <b>2021</b>  Form <b>1099-NEC</b>		<b>Nonemployee Compensation</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.
		1 Nonemployee compensation <b>\$ 4,010</b>		
PAYER'S TIN <b>83-400XXXX</b>	RECIPIENT'S TIN <b>227-00-XXXX</b>	2 		
RECIPIENT'S name <b>RICHARD ROOSEVELT</b>  Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YS, YOUR ZIP</b>		3 		
		4 Federal income tax withheld <b>\$</b>		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld <b>\$</b>	6 State/Payer's state no. 	7 State income <b>\$</b>

Form **1099-NEC** (keep for your records) [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC) Department of the Treasury - Internal Revenue Service

a Employee's social security number <b>227-00-XXXX</b>		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>36-700XXXX</b>		1 Wages, tips, other compensation <b>27,000.00</b>	2 Federal income tax withheld <b>2,700.00</b>		
c Employer's name, address, and ZIP code  <b>XYZ CORPORATION 2525 SOUTH STREET YOUR CITY, STATE ZIP</b>		3 Social security wages <b>27,000.00</b>	4 Social security tax withheld <b>1,674.00</b>		
		5 Medicare wages and tips <b>27,000.00</b>	6 Medicare tax withheld <b>392.00</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  <b>RICHARD ROOSEVELT 1551 CONCORD CIRCLE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 36-700XXXX</b>	16 State wages, tips, etc. <b>27,000.00</b>	17 State income tax <b>450.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** **2021** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED						
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>STATE UNEMPLOYMENT OFFICE YOUR CITY, STATE ZIP</b>		1 Unemployment compensation <b>\$ 2,800</b>	OMB No. 1545-0120 <b>2021</b>		<b>Certain Government Payments</b>	
		2 State or local income tax refunds, credits, or offsets <b>\$</b>	Form <b>1099-G</b>			
PAYER'S TIN <b>38-700XXXX</b>	RECIPIENT'S TIN <b>227-00-XXXX</b>	3 Box 2 amount is for tax year	4 Federal income tax withheld <b>\$ 280.00</b>	<b>Copy 1 For State Tax Department</b>		
RECIPIENT'S name  <b>RICHARD ROOSEVELT</b> Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		5 RTAA payments <b>\$</b>	6 Taxable grants <b>\$</b>			
Account number (see instructions)		7 Agriculture payments <b>\$</b>	8 Check if box 2 is trade or business income <input type="checkbox"/>			
		9 Market gain <b>\$</b>	10a State	10b State identification no.	11 State income tax withheld <b>\$</b>	

Form **1099-G** [www.irs.gov/Form1099G](http://www.irs.gov/Form1099G) Department of the Treasury - Internal Revenue Service