

AZ Tax Exercise - Gabriel 2025

You are asked to complete the TY25 Federal & AZ tax return for John P Gabriel, a famous lawman from Pinal County, Arizona.

John provided a completed Intake Form and AZ Supplemental Intake Form which shows several items that may impact his AZ tax return. You may need to make entries in TSO to adjust his AZ taxable income and credits available in AZ.

You interviewed John Gabriel using their intake form and made the following notes.

John P Gabriel (11/17/1949) is a retired Pinal County sheriff living in Oro Valley, AZ. He has never married but does take care of his mother Anna (8/14/1932).

Anna lived with John all year and he provided quality of life support including bathing, cooking, and helping with shopping and cooking. Anna is disabled and has no income of her own.

Income (Part III):

Mr. Gabriel provided a 1099-R from the Pima County Sheriff. You notice that the taxable amount in box 2a shows \$0 and the "Taxable amount not determined" box is checked. During the interview, you confirmed the amount in box 5 was a deduction for medical insurance premiums. There is also an amount in box 9b. He began collecting his pension on 4/1/2012.

John also has a 1099-SSA pension. He had Medicare premiums of \$2,220 deducted from his benefit payment.

John reported that he sold his old pistols on 10/15/2025 for \$10,000. He has record of purchasing the guns for \$8,150 in May of 2013. This was a private sale that was not reported to the IRS.

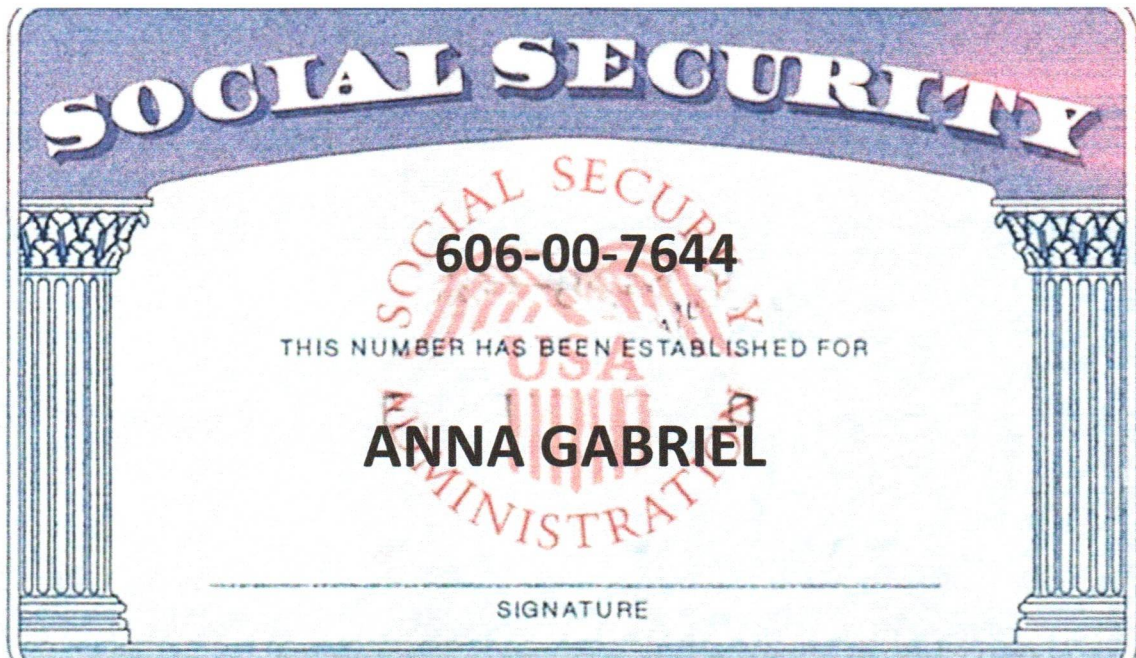
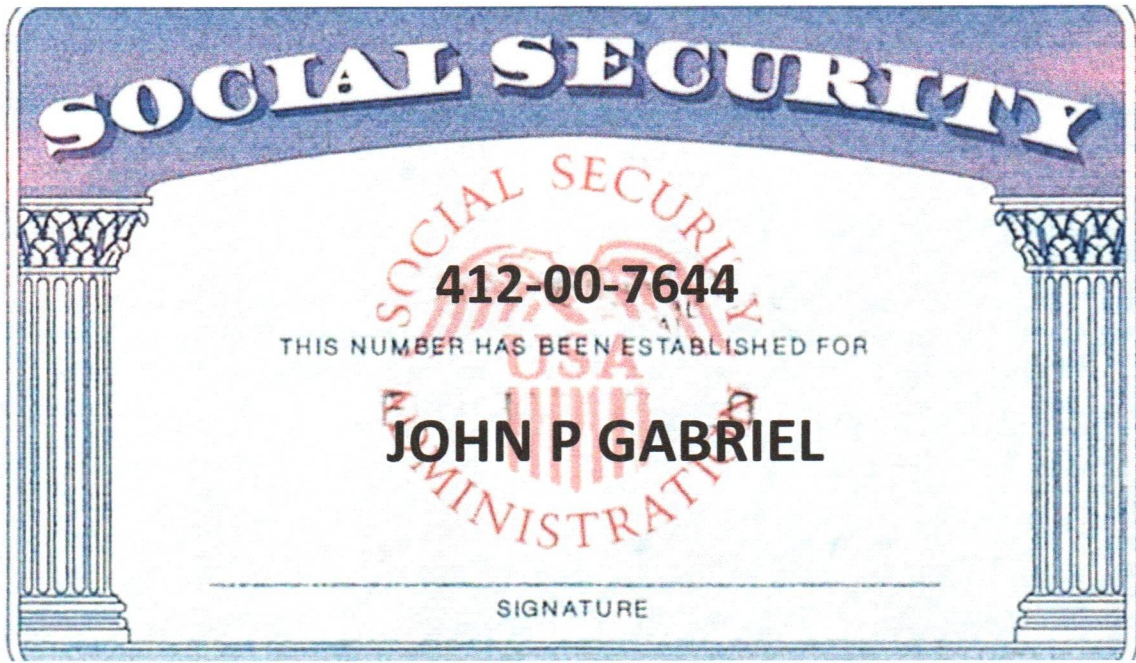
Expenses (Part IV):

Mr. Gabriel has a Long-Term Care policy for himself which costs \$5,200 annually. He also has prescription drugs receipts that total \$850 during 2025.

John Gabriel killed Joseph Ply in 1988 during a gun fight in the line of duty outside Jack Keatings Saloon in Tombstone. In 2008, John set up a 529 College Plan for Joseph Ply's daughter, Debbi, and he contributed \$1,000 during 2025.

Peter made no AZ tax credit qualified contributions in 2025. He did donate some household items to Goodwill in September 2025 that he estimates were worth \$225.

John made no estimated payments. He does not have Marketplace insurance nor an ID PIN.



Intake/Interview and 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

- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 ts.voltax@irs.gov

Your first name JOHN	M.I. P	Last name GABRIEL	Your date of birth 11/17/1949	Your job title RETIRED
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address 505 W. NARANJA DR.	Apt #	City ORO VALLEY	State AZ	ZIP code 85737
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Your telephone number 520-555-1212	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2025 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Can anyone else claim you or your spouse on their tax return Yes No

Check if you or your spouse were in 2025:				Legally blind	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
A U.S. citizen	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Owners or holders of any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No

If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
<input type="checkbox"/> Direct deposit	<input type="checkbox"/> Check by mail			<input type="checkbox"/> Bank account	<input type="checkbox"/> IRS.gov Direct Pay		
<input type="checkbox"/> Split refund between accounts	<input checked="" type="checkbox"/> Other <u>GOLD COINS</u>			<input type="checkbox"/> Set up installment agreement	<input checked="" type="checkbox"/> Mail payment to IRS		

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund You Spouse No

As of December 31, 2025, what was your marital status

Never Married **Married** If married, were you married on the last day of the year Yes No

Did you and your spouse live apart all of the last 6 months of the year Yes No

Divorced **Legally Separated but not Divorced** **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
ANNA GABRIEL	8/14/1932	PARENT	12	S	Y	Y	N	Y	N					

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2025:	(To be completed by certified volunteer) Income to be included	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____ <input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input checked="" type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____ <input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2025?	(To be completed by certified volunteer) Standard or Itemized Deductions .	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		
<input checked="" type="checkbox"/> (A) Medical, dental, prescription expenses	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input checked="" type="checkbox"/> (A) Charitable contributions		

Paid any of these expenses in 2025?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____	
	Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	

Did any of the following happen during 2025?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Other (example: purchased a new vehicle, etc.)	<input type="checkbox"/> VIN # _____	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2025 taxes	<input type="checkbox"/> (B) Estimated tax payments _____ <input type="checkbox"/> (B) Last year's refund applied to this year _____	
<input type="checkbox"/> Brought last year's return	<input type="checkbox"/> Last year's return available _____	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

- | | | | | | |
|--|---|--|---|-------------------------------------|---|
| 1. Would you say you can carry on a conversation in English | <input checked="" type="checkbox"/> Very well | <input type="checkbox"/> Well | <input type="checkbox"/> Not well | <input type="checkbox"/> Not at all | <input type="checkbox"/> Prefer not to answer |
| 2. Would you say you can read a newspaper in English | <input checked="" type="checkbox"/> Very well | <input type="checkbox"/> Well | <input type="checkbox"/> Not well | <input type="checkbox"/> Not at all | <input type="checkbox"/> Prefer not to answer |
| 3. Do you or any member of your household have a disability | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Prefer not to answer | | |
| 4. Are you or your spouse a Veteran of the U.S. Armed Forces | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> Prefer not to answer | | |

5. What is your race and/or ethnicity? Select all that apply

- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

6. What is your spouse's race and/or ethnicity? Select all that apply

- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/System of Records Notices \(SORNs\)](https://www.treasury.gov/System-of-Records-Notices). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:TS:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Additional Notes/Comments

SEE AZ SUPPLEMENTAL INTAKE FORM

Arizona Supplemental Tax Intake & Interview (Check all that apply)

Part I. Dependents – Did you or your spouse:

- Pay more than 25% AND at least \$800 of the cost to maintain a person 65 of age or older in an ARIZONA residential care facility? (Need not be a relative)
- NO** Pay for more than \$800 for ARIZONA home health care or other medical costs for a person 65 or older? (Related or not)
- Have a stillborn child? Certificate Number required for this dependent addition

Part II. Qualifying Ancestors – Did you or your spouse:

- YES** Have an Ancestor (parent, grandparent, or great-grandparent) 65 years of age or older living in your principal residence for the entire tax year? If so,
- YES** Did you pay more than one-half the support and maintenance costs for this ancestor? Dependent or not
- YES** Did this person require help with at least two activities such as walking, bathing, dressing, eating, getting out of bed/chairs/cars, cooking, brushing teeth, etc.

Part III. Miscellaneous

- YES** Are you and/or your spouse retired Federal or AZ government (state, county, city, local) employees?
- Did you or your spouse receive active-duty military or reservist pay during this tax year?
- Are you or your spouse a Native American and did you or your spouse live and work on a reservation, established for your tribe, for the entire year?
- YES** Did you sell any investments for a gain this year which you acquired after 1/1/2012?
- Did you receive any non-Arizona Municipal interest this year?
- Did you report a Federal Capital Loss Carry Forward when you were not a resident of Arizona?
- YES** Did you make contributions to an AZ 529 College Savings Plan this year?
- YES** Did you pay Long Term Care insurance premiums this year (and are not itemizing)?

Part IV. Property Tax Credit

- Do you have an Individual Taxpayer Identification Number? (ITIN holders are ineligible for AZ credits)
- Were you an AZ resident(s) ALL year and 65 years of age or older OR on SSI Title 16?
- Was your Household Income below \$3,751 (living alone) or \$5,501 (more than one).
NOTE SSA, RRB, AZ unemployment and disability benefits are not included in income limits
- Did you pay property taxes or rent?
- If you do not live alone, did anyone who lived with you have income? (How much income?)

Part IV. Tax Credits – Check all that apply:

- Did you or your spouse make any CASH contributions or pay fees (excluding tuition) to an:
 - AZ Qualified Charitable Organization or have a carryover from a prior year (Forms 301/321)
 - AZ Public School or have a carryover from a prior year (Forms 301/322).
 - AZ Private School Tuition Organization or have a carryover from a prior year (Forms 301/323).
 - AZ Certified School Tuition Organization or have a carryover from a prior year (Forms 301/348).
 - AZ Qualifying Foster Care Organization or have a carryover from a prior year (Forms 301/352).
 - AZ Military Family Relief Fund (Forms 301/340).
- Did you or your spouse pay income taxes to another state or country during this tax year?
If so, what State or Country? _____ (Forms 301/309)
- Were you sentenced to at least 60 days in a county, state or federal prison? If yes, not eligible.

NOTE: Some contributions made between Jan. 1 and Apr. 15, 2026, may be used in either TY25 or TY26.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province
country, ZIP or foreign postal code and phone no.

PIMA COUNTY SHERIFF
1414 MAIN ST
YUMA, AZ 85642

1 Gross distribution
\$62,450.00

2a Taxable amount
\$0.00

2b Taxable amount
not determined.

OMB No. 1545-0119

2025

Form **1099-R**

Total
Distribution

**Distributions I
Pensions, Annu
Retireme
Profit-Sharing P
IRAs, Insur
Contracts,**

PAYER'S TIN
73-1237654

RECIPIENT'S TIN
412-00-7644

3 Capital gain (included
in box 2a).

4 Federal income tax
withheld
\$4,200.00

RECIPIENT'S name
Street address (including apt.no.)
City or town, state or province, country, ZIP or foreign postal code

JOHN P. GABRIEL
505 W NARANJA DR
ORO VALLEY, AZ 85737

5 Employee contributions/
Designated Roth
contributions or
insurance premiums
\$2,100.00

6 Net unrealized
appreciation in
employer's securities

7 Distribution
Code(s)
7
IRA/
SEP/
SIMPLE

8 Other
%

9a Your percentage of total
distribution
%

9b Total Employee Contributions
\$21,200.00

10 Amount allocable to IRR
within 5 years

11 1st year of desig.
Roth contrib.

12 FATCA filing
requirement

14 State tax withheld
\$1,100.00

15 State/Payer's state no.
AZ 731237654

16 State distribution
\$62,450

Account number (see instructions)

13 Date of
payment

17 Local tax withheld

18 Name of locality

19 Local distribution

**Report
income on
federa
return. If
form st
federal in
tax withhe
box 4, at
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This informat
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Form **1099-R**

(keep for your records)

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue S

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2025

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name
JOHN P. GABRIEL

Box 2. Beneficiary's Social Security Number
412-00-7644

Box 3. Benefits Paid in 2025
\$16,875.00

Box 4. Benefits Repaid to SSA in 2025

Box 5. Net Benefits Paid for 2025 (Box 3 minus Box 4)
\$16,875.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	\$14,230.00
Medicare Part B premiums deducted from your benefits	\$2,220.00
Medicare Prescription Drug premiums (Part D) deducted from your benefits	
Total Additions	\$2,645.00
Benefits for 2025	\$16,875.00

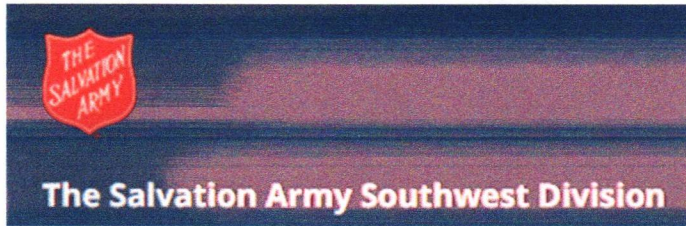
DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withheld
\$425.00

Benefits for 2024
Benefits for 2023
Benefits for 2022

Box 7. Address
JOHN P. GABRIEL
505 W NARANJA DR
ORO VALLEY, AZ 85737

Box 8. Claim Number (use this number if you need to contact SSA)
412-00-7644A



2707 E Van Buren St.
Phoenix, AZ 85008

9/30/2025

John P Gabriel

Giving Record - 2025

No goods nor services were provided or promised in consideration for this charitable contribution. The full amount of your contribution is tax deductible to the full extent allowed by law.

\$225.00

If you have questions, please contact Darling Maple, Treasurer.

The Salvation Army

Ulysses Aspen, Accountant

