

Proficiency Exercises

Garibaldi

Antonio had a brief layoff at his company. His daughter Althea and granddaughter Marissa live with him. Antonio pays all expenses for maintaining the home.

- Antonio withdrew \$500 from his IRA to repair his car when it broke down.<sup>9</sup>
- He was divorced Nov 1, 2017 and paid \$1200 alimony to his ex-wife Clara Garibaldi.

Althea is divorced. She had a baby, Marissa, in February. She receives no money from the baby’s father. She went to college for the first time starting in the summer. Note the school tax form has the student’s SSN. The scholarship is required to be used for tuition. Althea attends full-time and is studying to be a nurse. She earned \$4,850 to pay for her baby’s expenses. She had no childcare expenses, since the school has free day care for their students. She qualifies for both education credits. In addition to tuition, she had expenses for:

- \$300 parking in the school parking lot
- \$795 for a laptop
- \$220 for nursing scrubs that are required for class
- \$375 for books for class that were purchased second-hand online
- \$120 for travel carrier for her books and class supplies

Althea is willing to let Antonio claim Marissa if it is allowed and it is better for them.

Antonio SSN: 754-00-XXXX BDATE: 5/8/1970 ADDR: 234 MANOR HILL AVE  
PH: 614-229-2351

Clara Garibaldi SSN: 787-00-XXXX

Althea SSN: 727-00-XXXX


Marissa SSN: 715-00-XXXX

List the names below of everyone who lived with you last year (except your spouse) <b>AND</b> anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN
ALTHEA FALCONI	04/02/2005	DAUGHTER	12	S	Y	Y	Y	N	N
MARISSA FALCONI	02/15/2025	GRANDCHILD	11	S	Y	Y	N	N	N

<sup>9</sup> Review the exceptions to the IRA early distribution additional tax.

To be completed by certified volunteer (Yes, No, or N/A)				
Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 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

Form **13614-C** (Rev. 3-2025)

a. Employee's social security number <b>754-00-XXXX</b>		Save. 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>67-278XXXX</b>		1. Wages, tips, other compensation <b>\$52,100.00</b>		2. Federal income tax withheld <b>\$4,055.00</b>			
c. Employer's name, address, and ZIP code  <b>DOMINION MEDICAL INSTRUMENTS 187 COMMONWEALTH AVE CITY STATE ZIP</b>		3. Social security wages <b>\$52,100.00</b>		4. Social security tax withheld <b>\$3,230.20</b>			
		5. Medicare wages and tips <b>\$52,100.00</b>		6. Medicare tax withheld <b>\$755.45</b>			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code  <b>ANTONIO GARIBALDI 234 MANOR HILL AVE YC YS YZIP</b>		11. Nonqualified plans		12a. See instructions for box 12 <b>DD \$8,950.00</b>			
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State <b>YS</b>	Employer's state ID number <b>67278XXXX</b>	16. State wages, tips, etc. <b>\$52,100.00</b>	17. State income tax <b>1,845.00</b>	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<b>Form W-2 Wage and Tax Statement</b>		<b>20XX</b>					
<b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b> This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.  STATE EMPLOYMENT DEVELOPMENT DIV 317 W MAIN ST YC YS YZIP		1 Unemployment compensation \$1,800.00		OMB No. 1545-0120 Form <b>1099-G</b> (Rev. January, 2022) For calendar Year <b>20XX</b>			
		2 State or local income tax refunds, credits or offsets		<b>4 Federal income tax withheld</b> \$180.00			
		3. Box 2 amount is for tax year					
PAYER'S TIN 32-1341234		RECIPIENT'S TIN 754-00-XXXX		<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 City or town, state or province, country, ZIP or foreign postal code  ANTONIO GARIBALDI 234 MANOR HILL AVE YC YS YZIP		5 RTAA payments				6 Taxable grants	
		7 Agriculture payments				8 If checked, box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain					
Account number (see instructions)		10a State YS	10b State identification no. 321341234			11 State income tax withheld 90.00	
Form <b>1099-G</b> (Rev. 1-2022) (keep for your records) <a href="http://www.irs.gov/Form1099G">www.irs.gov/Form1099G</a> Department of the Treasury - Internal Revenue Service							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and phone no.  PIONEER FINANCIAL CORP PO BOX 3501 PROVIDENCE, RI 02940		1 Gross distribution \$2,000.00		OMB No. 1545-0119 <b>20XX</b> Form <b>1099-R</b>			
		2a Taxable amount \$2,000.00		Total Distribution <input type="checkbox"/>			
		2b Taxable amount not determined. <input checked="" type="checkbox"/>					
PAYER'S TIN 87-050XXXX		RECIPIENT'S TIN 754-00-XXXX		<b>Copy B</b>  <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the IRS			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  ANTONIO GARIBALDI 234 MANOR HILL AVE YC, YS YZIP		3 Capital gain (included in box 2a).				4 Federal income tax withheld \$200.00	
		5 Employee contributions/ Designated Roth contributions or insurance premiums				6 Net unrealized appreciation in employer's securities	
		7 Distribution Code(s) 1	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.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	16 State distribution		
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution		
Form <b>1099-R</b> (keep for your records) <a href="http://www.irs.gov/Form1099R">www.irs.gov/Form1099R</a> Department of the Treasury - Internal Revenue Service							

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number <b>TRINITY COMMUNITY COLLEGE</b> 34 TRINITY CIR CITY STATE ZIP		1 Payments received for qualified tuition and related expenses <p style="text-align: right;"><b>\$6,000.00</b></p> 2	OMB No. 1545-1574 <p style="text-align: center; font-size: 2em;"><b>20XX</b></p> Form 1098-T	<b>Tuition Statement</b>
FILER'S employer identification no. 85-689XXXX	STUDENT'S TIN 727-00-XXXX	3		<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code <b>ALTHEA FALCONI</b> 234 MANOR HILL AVE YC YS YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <p style="text-align: right;"><b>\$3,100.00</b></p>	
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form <b>1098-T</b>				