

Janisch (A)

This exercise explores a single senior who (1) made a qualified charitable distribution; (2) delivers for Doordash; (3) took a business course to improve his accounting skills; and (4) may qualify for an adjustment for Self-Employed Health Insurance (SEHI).

NTTC 4491 Training Guide can help you determine what expenses qualify for a business, in Business Income—Business Expenses: <https://ta-nttc.tiny.us/NTTC-4491>.

Marek Janisch SSN: 588-00-XXXX BDATE: 12/03/1953 ADDR: 14 Ashford Ct
PH: 815-625-4176

- Taxpayer directed the Teachers Federal IRA trustee to send \$1,200 to his charity.
 - Box 7 has new Code Y.
 - He received written acknowledgement from the charity and did not receive anything in return for his donation
- Paid \$420 for Medicare supplemental insurance
- Made estimated payments on June 1: \$500 federal and \$100 state

Doordash

- Forms 1099-K and 1099-NEC
- Received \$175 in cash tips
- Put his only vehicle, a 2017 Ford, into service May 1, 2023
- Drove 8,251 miles doing deliveries; 14,000 total miles for 2025
- Bought additional insurance rider for his car for \$468
- Bought an accounting book on eBay for \$25 and a ledger for \$15

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name MAREK JANISCH		Box 2. Beneficiary's Social Security Number 588-00-XXXX	
Box 3. Benefits Paid in 20XX \$40,120.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$40,120.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$34,812.00 Medicare Part B premiums deducted from your benefits \$2,220.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits \$280.00 Total Additions \$5,308.00 Benefits for 20XX \$40,120.00 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$2,808.00 Box 7. Address MAREK JANISCH 14 ASHFORD CT YC YS YZIP Box 8. Claim Number (use this number if you need to contact SSA) 588-00-XXXXA	

Form SSA-1099-SM

<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. TEACHERS FEDERAL CREDIT UNION 174 W PIKE RD YC, YS YZIP		1 Gross distribution \$1,200.00 2a Taxable amount \$1,200.00 2b Taxable amount not determined. <input checked="" type="checkbox"/>		OMB No. 1545-0119 20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 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. This information is being furnished to the IRS
PAYER'S TIN 35-2XXXXXX	RECIPIENT'S TIN 588-00-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MAREK JANISCH 14 ASHFORD CT YC, YS YZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums 7 Distribution Code(s) Y7	6 Net unrealized appreciation in employer's securities	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. YS 352XXX	16 State distribution \$1,200.00	
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form 1099-R (keep for your records) www.irs.gov/Form1099R 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 TRUST COMPANY PO BOX 1400 BOSTON MA 02119-1400			1 Gross distribution <div style="text-align: right; font-weight: bold;">\$19,000.00</div>		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-R	
			2a Taxable amount <div style="text-align: right; font-weight: bold;">\$19,000.00</div>			
PAYER'S TIN <div style="text-align: center;">27-112XXXX</div>			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 <div style="text-align: right; font-weight: bold;">\$1,900.00</div>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MAREK JANISCH 14 ASHFORD CT YC, YS YZIP			5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
			7 Distribution Code(s) <div style="text-align: center; font-weight: bold;">7</div>	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other <div style="text-align: right;">%</div>
			9a Your percentage of total distribution <div style="text-align: center;">%</div>			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 <div style="text-align: right; font-weight: bold;">\$750.00</div>	15 State/Payer's state no. <div style="text-align: center;">YS 27112XXX</div>	16 State distribution <div style="text-align: right; font-weight: bold;">\$19,000.00</div>	
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form 1099-R (keep for your records) www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service						

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Copy 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.

This information is being furnished to the IRS

<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. DOORDASH INC 303 2ND STREET, 8TH FLOOR SAN FRANCISCO, CA 94107					OMB No. 1545-0116 Form 1099-NEC (Rev. January, 2022)
					For calendar Year <div style="text-align: center; font-weight: bold;">20XX</div>
PAYER'S TIN <div style="text-align: center;">46-2852392</div>		RECIPIENT'S TIN <div style="text-align: center;">588-00-XXXX</div>		1 Nonemployee compensation <div style="text-align: right; font-weight: bold;">\$1,773.00</div>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MAREK JANISCH 14 ASHFORD CT YC, YS YZIP			2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		Copy B For Recipient 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.
			3		
Account number (see instructions) 656285C			5 State tax withheld	6 State/Payer's state no.	7 State income
Form 1099-NEC (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099NEC 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 and telephone no. DOORDASH, INC 303 2ND STREET 8TH FLOOR SAN FRANCISCO, CA 94107	FILER'S TIN 46-2852392	OMB No. 1545-2205 Form 1099-K (Rev. January, 2022)	Payment Card and Third Party Network Transactions	
	PAYEE'S TIN 588-00-XXXX	For calendar Year 20 XX		
	1a Gross amount of payment card/third party network transactions \$6,120.00	2 Merchant category code		
	1b Card Not Present transactions	3 Federal income tax withheld		
Check to indicate if FILER is a (an) Payment Settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF/Other third party) <input type="checkbox"/>	Check to indicate transactions reported are: Payment Card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>	3 Number of payment Transactions	Copy B For Payee This is important tax information and is being furnished to the Internal Revenue Service. 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.	
PAYEE'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MAREK JANISCH 14 ASHFORD CT YC, YS YZIP		5a January \$265.00		5b February \$870.00
		5c March \$425.00		5d April \$890.00
		5e May \$680.00		5f June \$342.00
		5g July \$692.00		5h August \$400.00
		5i September \$134.00		5j October \$830.00
PSE'S name and telephone number		5k November \$125.00		5l December \$467.00
		6 State YS		7 State Identification no. 462852392
Account Number (see instructions) 656285C				8 State income tax withheld
Form 1099-K (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099K 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 and telephone number HARPER COLLEGE 1 COLLEGE WAY CITY STATE ZIP	1 Payments received for qualified tuition and related expenses \$180.00	OMB No. 1545-1574 20XX Form 1098-T	Tuition Statement	
	2			
FILER'S employer identification no. 46-343XXXX	STUDENT'S TIN 588-00-XXXX	3	Copy B For Student 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 MAREK JANISCH 14 ASHFORD CT YC, YS YZIP		4 Adjustments made for a prior year		5 Scholarships or grants
		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 type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund
Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service				