

Tax-Aide 2024 Maryland State Test

Passing this test is a requirement to become certified to prepare Maryland State tax returns for the Tax-Aide program. Passing requires a score of 24 out of 30 or better (80%). Some questions are worth more than 1 point.

Since the TY24 MD module in TaxSlayer will not be available until mid-January, you should enter the tax returns into **TaxSlayer TY23**. There are very few changes to MD tax law for TY24. There is no need to adjust birth dates.

As with all Tax-Aide tests, this one is open book. You can enter your answers in the Google Form for MD TY24 test (preferred) or on the paper answer sheet. Your Training Coordinator may ask for a PDF copy of the tax returns in this test.

Problem #1

Samantha and Wayne are married and both teach at the same high school. He is a full time science teacher and she is a substitute math teacher. She worked 902 hours last year, which is not full time. He spent \$502 on supplies for the classroom, while she spent \$489. Wayne took a graduate level education course at UMB (EIN# 52-6002033) at a cost of \$1,200 to maintain his certification. He had a C average. His school district reimbursed him \$500 for the course.

1. Who can take the Educator Subtraction in MD?
 - a. Both
 - b. Wayne only
 - c. Samantha only
 - d. Neither

2. How much of a Quality Teacher Incentive Credit is Wayne entitled to?
 - a. \$0
 - b. \$700
 - c. \$1,500

Problem # 2

Kate is a police officer in Baltimore City. She receives a pension from the county as the surviving spouse of her husband, who died in the line of duty as a firefighter in Cambridge, MD five years ago. She lives in Baltimore, which is the jurisdiction that she works in. Baltimore is a high crime district. In her spare time, she volunteers as a fire fighter at Fells Point fire station and presents a Goldstein certificate for the maximum amount.

3. What MD subtractions is she entitled to? Mark all that apply
 - a. A
 - b. AA
 - c. R
 - d. OO
 - e. VA

f. VB

She has written records showing that she drove 732 miles for her volunteer fire fighting.

4. Where is the mileage entered in the MD module?
 - a. Additions
 - b. Income Modifications
 - c. Subtractions
 - d. Credits
 - e. No where, she gets nothing

Kate also received this 1099-B.

<input type="checkbox"/> CORRECTED			Applicable Check Box on Form 8949		OMB No. 1545-0715	2024 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. MERRILL LYNCH 100 WALL ST NEW YORK, NY 10005			1a Description of Property (Example 100 sh. XYZ Co.) US TREASURY BOND SERIES 1.25%				
PAYER'S TIN		RECIPIENT'S TIN 024-00-1007	1b Date acquired 02/15/2006	1c Date sold or disposed 09/04/2024	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.		
			1d Proceeds \$37,595.00	1e Cost or other basis \$35,192.00			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code KATE SWISHER 125 FIFTH AVE BALTIMORE, MD 21921			1f Accrued Market Discount	1g Wash sale loss disallowed			
Account number (see instructions)			2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>			
CUSIP number			4 Federal income tax withheld	5 If checked, noncovered security <input type="checkbox"/>			
FATCA filing requirement <input type="checkbox"/>			6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>	7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>			
14 State Name		15 State identification no.	8 Profit or (loss) realized in 2024 on closed contracts	9 Unrealized profit or (loss) on open contracts - 12/31/2024			
16 State tax withheld			10 Unrealized profit or (loss) on open contracts - 12/31/2024	11 Aggregate profit or (loss) on contracts			
			12 If checked, basis reported to IRS <input type="checkbox"/>	13 Bartering			
Form 1099-B							

5. How much of the gain from the sale reported on the 1099-B is taxable in MD?
 - a. \$0
 - b. \$2,403
 - c. Other

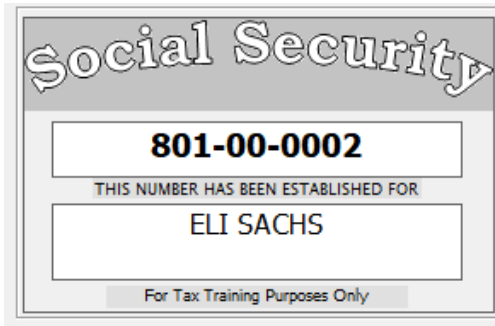
Kate has this W-2.

a. Employee's social security number 024-00-1007		Save. accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile		
b. Employer identification number (EIN) 81-7198457		1. Wages, tips, other compensation \$53,000.00	2. Federal income tax withheld \$5,300.00			
c. Employer's name, address, and ZIP code CITY OF BALTIMORE 1200 MARYLAND AVE BALTIMORE, MD 21201		3. Social security wages \$54,200.00	4. Social security tax withheld \$3,360.40			
		5. Medicare wages and tips \$54,200.00	6. Medicare tax withheld \$785.90			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code KATE SWISHER 125 FIFTH AVE BALTIMORE, MD 21201		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. DD \$4,805.00			
		14. Other MD PICK 1,200.00		12c.		
				12d.		
15. State MD	Employer's state ID number 817198457	16. State wages, tips, etc. \$54,200.00	17. State income tax 2,710.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 2024 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

6. Where do you enter the amount in Box 14?
- In MD Subtractions screen
 - In Federal W-2 screen
 - No where, it is not relevant
 - Both a & b


Problem #3 You'll want to enter this into TSO

Eli Sachs is single with no dependents. For thirty years, he worked for the state of Maryland as a state trooper. In addition to Medicare, he paid \$1,824 for supplemental insurance. Elkton is in Cecil County and he lives inside the city limits.



Driver's License (Tax Training Only)

License No. 20231125121759
 Name and Address
 ELI SACHS
 340 MERRY MEADOW
 ELKTON, MD 21921



Birth Date 06/05/1955
 Issue Date 05/16/2023 Expiration Date 05/16/2028

CORRECTED (if checked)

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. CAPITAL ONE 1680 CAPITAL ONE DR MCLEAN, VA 22102		Payer's RTN (optional)	OMB No. 1545-0112 2024 Form 1099-INT		Interest Income
1 Interest income \$375.00		2 Early withdrawal penalty \$32.00		Copy B For Recipient	
PAYER'S TIN 72-0210640	RECIPIENT'S TIN 800-00-0002	3 Interest on US Savings Bonds and Treas. obligations \$150.00			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 ELI SACHS 340 MERRY MEADOW ELKTON, MD 21921		4 Federal income tax withheld	5 Investment expenses		
		6 Foreign Tax Paid	7 Foreign Country or US possession		
		8 Tax exempt interest	9 Specified private activity bond interest		
		10 Market Discount	11 Bond Premium		
		12 Bond premium on Treasury obligations	13 Bond Premium on tax-exempt bond		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no.	17 State tax withheld
Form 1099-INT					

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. MARYLAND STATE RETIREMENT AGENCY 120 E BALTIMORE STREET BALTIMORE MD 21202-6700 (410) 625-5555		1 Gross distribution \$ \$27,900.00	OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PENSION PAYMENT		2a Taxable amount \$ \$27,900.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S TIN 52-6104406	RECIPIENT'S TIN 800-00-0002	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 5,580.00		Copy C For Recipient's Records
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code ELI SACHS 340 MERRY MEADOW ELKTON, MD 21921		5 Employee contributions/ Designated Roth contribution or insurance premiums \$.00	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 OTHER \$.00 %	
		9a Your percentage of total distribution %	9b Total employee contributions \$.00		
10 Amount allocable to IRR within 5 years	11 1st year of decig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ \$1,450	15 State/Payer's state no. MARYLAND 52-6104406	16 State distribution \$.00
Account number (see instructions) 00000000098765		13 Date of payment	17 Local tax withheld \$.00	18 Name of locality	19 Pick-up Contributions \$ \$4,400.00
Form 1099-R					

www.irs.gov/Form1099R Department of the Treasury-Internal Revenue Service

SONIC BROKERAGE SERVICES LLC
 P.O. Box 1234
 Albuquerque, NM 87125-8019

20XX TAX REPORTING STATEMENT

Account No. 812-123456 Customer Service: 800-555-1212
 Recipient ID No. 014-**-**** Payer's Fed ID Number: 04-3-****

Payer's Name and Address:
 STATE SERVICES LLC
 123 IRVING BLVD
 JERSEY CITY, NJ 07310

*Eli Sacks
 340 Merry Meadow
 Elkton, MD 21921*

Form 1099-DIV*

20XX Dividends and Distributions

Copy B for Recipient
 (OMB No. 1545-0110)

1a Total ordinary dividends	270.40	6 Investment expenses	0.00
1b Qualified dividends	167.83	7 Foreign tax paid	0.00
2a Total capital gain distributions	3,512.09	8 Foreign country or U.S. possession	N/A
2b Unrecap. Sec 1250 gain	0.00	9 Cash liquidation distributions	0.00
2c Section 1202 gain	0.00	10 Noncash liquidation distributions	0.00
2d Collectibles (28%) gain	0.00	11 FATCA filing requirement	-
2e Section 897 ordinary dividends	0.00	12 Exempt interest dividends	600.00
2f Section 897 capital gain	0.00	13 Specified private activity bond interest dividends	0.00
3 Nondividend distributions	0.00	14 State	N/A
4 Federal income tax withheld	0.00	15 State identification no.	N/A
5 Section 199A dividends	0.00	16 State tax withheld	0.00

Form 1099-INT*

20XX Interest Income

Copy B for Recipient
 (OMB No. 1545-0112)

1 Interest income	43.13	10 Market discount	0.00 #
2 Early withdrawal penalty	0.00	11 Bond premium	0.00 #
3 Interest on U.S. savings bonds and Treas. obligations	0.00	12 Bond premium on U.S. Treasury obligations	0.00 #
4 Federal income tax withheld	0.00	13 Bond premium on tax-exempt bond	0.00 #
5 Investment expenses	0.00	14 Tax-exempt and tax credit bond CUSIP no.	N/A
6 Foreign tax paid	0.00	15 State	N/A
7 Foreign country or U.S. possession	N/A	16 State identification no.	N/A
8 Tax-exempt interest	0.00	17 State tax withheld	0.00
9 Specified private activity bond interest	0.00		

Box 10, Box 11, Box 12, and Box 13 contain amounts for covered securities only.

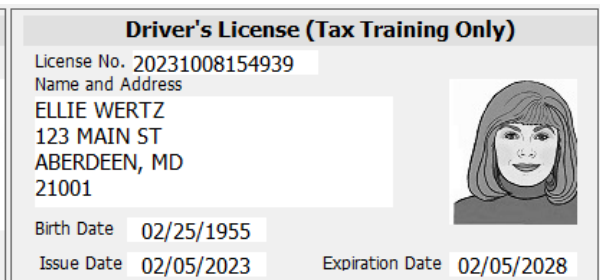
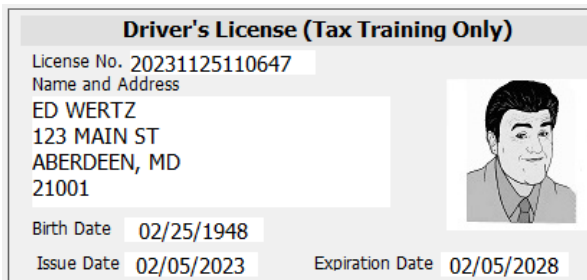
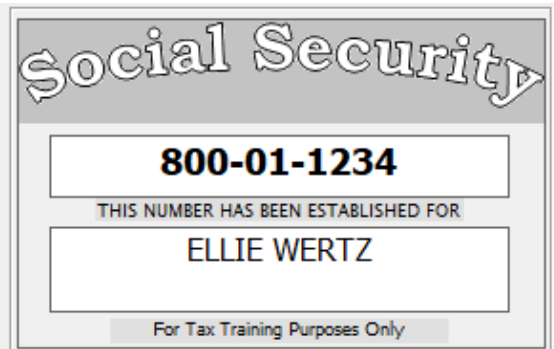
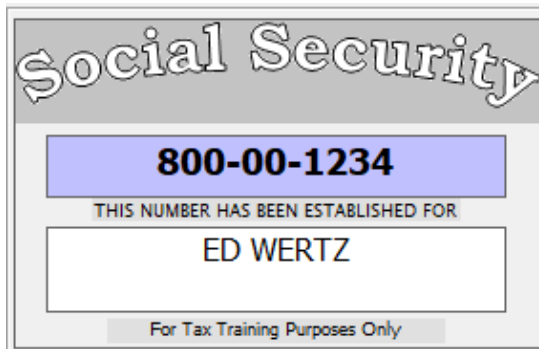
* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

His Federal AGI is \$42,063.

7. Eli's Total Additions on 502 line 6 is ____?
8. Eli's Pension exclusion on 502 line 10a is ____?
9. Eli's Subtractions from 502 SU total ____?
10. Eli's Standard Deduction on 502 Line 17 is _____?

Problem #4 You will want to enter this into TSO

Ellie & Ed Wertz are married with no dependents. Ed contributed \$3,000 to each of their 4 grandchildren's MD College Investment (529) plans. Ellie Wertz contributed \$2,000 to her oldest grandchild's 529 plan. Ed paid \$800 in premiums for LT care insurance for a policy that started back in 2021. He claimed the credit last year too. Ed made estimated payments to MD for \$300 in May and \$800 November. Aberdeen is in Harford County and they live within the city limits.



<input type="checkbox"/> CORRECTED (if checked)						2024 Form 1099-R	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. GBI INDUSTRIES 1345 BALTIMORE PIKE ABERDEEN, MD 21001			1 Gross distribution \$15,162.00				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				
			2a Taxable amount \$15,162.00								
			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 \$3,200.00						
PAYER'S TIN 72-0101011		RECIPIENT'S TIN 800-00-1234		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 ED WERTZ 123 MAIN ST ABERDEEN, MD 21001			7 Distribution Code(s) 7		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			12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld \$1,000.00	
				15 State/Payer's state no. MD 72-0101011		16 State distribution \$15,162.00					
Account number (see instructions)			13 Date of payment		17 Local tax withheld			18 Name of locality		19 Local distribution	
Form 1099-R											

<input type="checkbox"/> CORRECTED (if checked)						2024 Form 1099-R	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. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56 ST INDIANAPOLIS, IN 46246			1 Gross distribution \$36,241.00				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				
			2a Taxable amount \$36,241.00								
			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 \$3,624.00						
PAYER'S TIN 34-0727612		RECIPIENT'S TIN 800-00-1234		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 ED WERTZ 123 MAIN ST ABERDEEN, MD 21001			7 Distribution Code(s) 7		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			12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld \$1,201.00	
				15 State/Payer's state no. MD 340727612		16 State distribution \$36,241.00					
Account number (see instructions)			13 Date of payment		17 Local tax withheld			18 Name of locality		19 Local distribution	
Form 1099-R											

<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. FIDELITY INVESTMENTS PO BOX 28019 ALBUQUERQUE, NM 87125			1 Gross distribution \$6,300.00	2024 Form 1099-R	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		
			2a Taxable amount \$6,300.00				
			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 \$630.00			
PAYER'S TIN 04-3523567	RECIPIENT'S TIN 800-01-1234		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 ELLIE WERTZ 123 MAIN ST ABERDEEN, MD 21001			7 Distribution Code(s) 7	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$200.00	15 State/Payer's state no. MD 04-3523567			16 State distribution \$6,300.00
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality			19 Local distribution
Form 1099-R							

<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. PRUDENTIAL INSURANCE 230 COMMERCE BLVD BOSTON, MA 02113			1 Gross distribution \$7,200.00	2024 Form 1099-R	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		
			2a Taxable amount \$6,900.00				
			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 \$720.00			
PAYER'S TIN 52-1212121	RECIPIENT'S TIN 800-01-1234		5 Employee contributions/ Designated Roth contributions or \$300.00	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 ELLIE WERTZ 123 MAIN ST ABERDEEN, MD 21001			7 Distribution Code(s) 7D	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$400.00	15 State/Payer's state no. MD 1212121			16 State distribution
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality			19 Local distribution
Form 1099-R							

<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. CAPITAL ONE 1680 CAPITAL ONE DR MCLEAN, VA 22102		Payer's RTN (optional)		OMB No. 1545-0112 <div style="text-align: center; font-size: 2em;">2024</div> Form 1099-INT	
PAYER'S TIN 72-0210640		RECIPIENT'S TIN 800-00-1234		Interest Income Copy B For Recipient	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ED WERTZ 123 MAIN ST ABERDEEN, MD 21001		1 Interest income <div style="text-align: right;">\$58.34</div>		2 Early withdrawal penalty	
3 Interest on US Savings Bonds and Treas. obligations <div style="text-align: right;">\$82.00</div>		4 Federal income tax withheld		5 Investment expenses	
6 Foreign Tax Paid		7 Foreign Country or US possession		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.	
8 Tax exempt interest		9 Specified private activity bond interest			
10 Market Discount		11 Bond Premium			
12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond			
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State MD	16 State Identification no. 72-0210640
				17 State tax withheld	
Form 1099-INT					

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
<div style="font-size: 2em; font-weight: bold;">2024</div> ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name ED WERTZ		Box 2. Beneficiary's Social Security 800-00-1234
Box 3. Benefits Paid in 2024 <div style="text-align: right;">\$21,230.00</div>	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits Paid for 2024 (Box 3 minus Box 4) <div style="text-align: right;">\$21,230.00</div>
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit \$19,133.60		
Medicare Part B premiums deducted from your benefits \$2,096.40		
Medicare Prescription Drug premiums (Part D) deducted from your benefits		
Total Additions \$2,096.40		
Benefits for 2024 \$21,230.00		Box 6. Voluntary Federal Income Tax Withheld
Benefits for 2023		Box 7. Address ED WERTZ 123 MAIN ST ABERDEEN, MD 21001
Benefits for 2022		
Benefits for 2021		
		Box 8. Claim Number (use this number if you need to contact SSA) 800-00-1234A

Form **SSA-1099-SM**

Federal AGI is \$82,789.

11. The Wertz's got a credit for LTC of
- a. \$0
 - b. \$800
 - c. \$1,600

12. Tax Exempt interest on 502 line 2 is
 - a. \$0
 - b. \$82
 - c. \$140

13. The pension exclusion on 502 line 10a is
 - a. \$36,200
 - b. \$21,870
 - c. \$22,170
 - d. \$14,970

14. The Two Income Subtraction (TIS) on line 14 is
 - a. 0
 - b. \$1,200
 - c. \$300

15. How much is the Subtraction for taxable social security on 502 line 11?

16. How much of a Subtraction did they get for the contributions to the 529 plans?

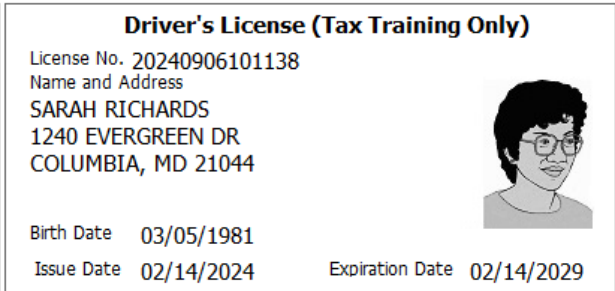
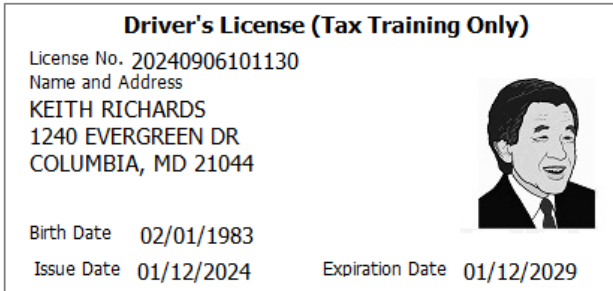
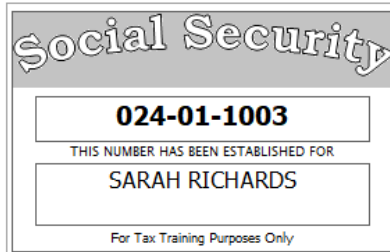
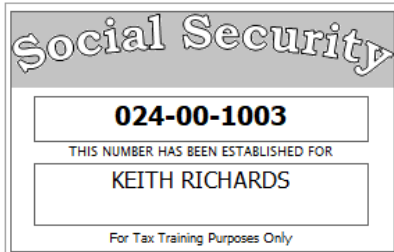
17. The total Subtractions from 502SU on line 13 total

18. The Wertz's Senior credit is
 - a. \$1,750 of which they used all of it
 - b. \$1,750 of which they used part of it
 - c. \$1,000 of which they used all of it
 - d. \$0

19. How much are the Total payments and credits on 502 line 44?

Problem #5 You will want to enter this into TSO

Keith and Sarah are married. He was a police officer in Pennsylvania until he was injured on the job. He is collecting a disability pension. Normal retirement age is 55. His medical insurance is paid for by his former employer. Sarah has no medical insurance. When you ask him if he is totally and permanently disabled, he says no. In fact, he volunteers with meals on wheels. He clocked 342 miles this year. She volunteers with the Columbia Public Library delivering books to nursing homes. She recorded 278 miles. They live in Columbia, MD which is in Howard County.



<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. LANCASTER COUNTY POLICE PENSION 400 N QUEEN ST LANCASTER, PA 17601			1 Gross distribution \$19,562.42	2024 Form 1099-R		
			2a Taxable amount \$19,562.42			
PAYER'S TIN 81-4204567			2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		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	
			RECIPIENT'S TIN 801-00-0002	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 KEITH RICHARDS 1240 EVERGREEN DR COLUMBIA, MD 21044			7 Distribution Code(s) 3	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$3,804.00	15 State/Payer's state no. 8142024567		16 State distribution \$19,562.42
Account number (see instructions)			13 Date of payment	17 Local tax withheld		18 Name of locality
					19 Local distribution	
Form 1099-R						

Their Federal AGI is \$43,177

20. What is the pension exclusion on line 10a?

- \$36,200
- \$19,562
- \$0
- \$18,562

21. What is the total of Subtractions from 502SU on 502 line 13?

- \$44
- \$224
- \$268
- \$19,562
- \$19,830

22. What is the amount of the Two Income Subtraction on 502 line 14?

- \$0
- \$17
- \$39
- \$241
- \$1,200