

Fiesta 2020 Practice Lab Example

Puerto Rico Exercise One

BASIC INFORMATION

<i>Taxpayer Social Security Number</i>	280-00-4100
<i>Filing Status</i>	Unmarried, with a dependent
<i>Taxpayer First Name and Last Name</i>	Marla Villa
<i>Taxpayer Date of Birth</i>	8/8/1953
<i>Taxpayer Occupation</i>	Retired
<i>Taxpayer U.S. Citizen</i>	Yes
<i>Mailing Address</i>	123 Camino Real
<i>Zip Code</i>	00968 (Guaynabo, PR)
<i>Daytime Telephone</i>	787-222-2222

Dependent Information

<i>Dependent Name</i>	Julian Villa
<i>Dependent Birthday</i>	9/19/2004
<i>Dependent SSN</i>	281-00-4102
<i>Relationship</i>	Grandson
<i>Number of Months in Home</i>	12
<i>Dependent Not Disabled</i>	

FEDERAL SECTION

Taxpayer

Form CSA 1099-R

Payer Identification Number	52-6001234
Payer Name and Address	Office of Personnel Management PO Box 45 Boyers, PA 16017-0045
Gross Distribution	\$ 22,340.00
Taxable Amount	Unknown
Federal Withholding	\$ 515
Total Employee Contributions	\$ 66,560.00
Distribution Code	7-Nondisability

Taxpayer Information:

Marla is a bona fide resident of Puerto Rico and nobody can claim her as a dependent.

Marla pays the total cost of maintaining a home for herself and her grandson Julian Villa. She also provides all support for Julian.

Marla retired from the Veterans Administration (VA) on January 1, 2011 (annuity starting date). She receives retirement income for 32 years of services with VA in Puerto Rico. This is a single life annuity. Marla receives an annuity from the Office of Personnel Management (OPM) under the Civil Service Retirement System (CSRS).

Relevant Information:

If a refund or balance is due, she would like a direct deposit to or direct debit from her checking account 98765; routing number 111XXX25 (X=0). She is not entitled to receive Social Security Retirement Benefits. She does not have any tax liability with Puerto Rico.

Health Care:

Marla and Julian had minimum essential coverage all year through private insurance.

Check for following answers:

AGI - \$19,763

Federal Refund - \$515