

Interview Notes

- Jonathan lost his job early in the year and received unemployment income for the first part of 2024.

Jonathan began driving for The Driving Company on 3/1/2024. He has a 1099 K and a 1099 NEC from The Driving Company as well as a summary of expenses.

- He uses business code 485300
- He has receipts for the following expenses:

– Tolls: \$500

– Miscellaneous Fees \$150

– Airport and City Fees: \$75

– Booking Fees: \$205

Jonathan did not have health insurance at all in 2024.

Jonathan also wants to know if he can deduct the full amount of his cell phone bill of \$1200 because he uses his phone for business when he was a driver. During the interview David clarifies that he only uses the phone 50% of the time for work purposes.

– Jonathan reports that his business miles are 6,500 for 2023, 250 are commuting miles and 4,589 are personal miles. He has written documentation for his record.

His car was placed in service on 3/1/2024.


Car Type: Chevy Tahoe

No other vehicle for personal use

Jonathan doesn't have enough to itemize this year and will take the standard deduction and he did not have any health insurance.

NOTE: To conserve paper, only pages 1-3 of the intake form were printed.

<i>Social Security Card</i>
Jonathan Jones
489-00-5912
For training purposes only

Driver's License Number T-67514379	
Name & Address Jonathan Jones 1415 Fort Hill Drive Richmond, VA 23226	
Date of Birth 09/24/1992	Expiration Date 09/24/2027

CORRECTED (if checked)

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

VIRGINIA EMPLOYMENT COMMISSION
COMMONWEALTH OF VA
PO BOX 27887
RICHMOND, VA 23261

1 Unemployment compensation
\$3,000.00

OMB No. 1545-0120

Form **1099-G**

(Rev. January, 2022)

For calendar Year

2024

**Certain
Government
Payments**

PAYER'S TIN

54-6001795

RECIPIENT'S TIN

489-00-5912

3. Box 2 amount is for tax year

4 Federal income tax withheld

\$300.00

**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.

RECIPIENT'S name
Street address
City or town, state or province, country, ZIP or foreign postal code

JONATHAN JONES
1415 FORT HILL DRIVE
RICHMOND, VA 23226

5 RTAA payments

6 Taxable grants

7 Agriculture payments

8 If checked, box 2 is
trade or business
income

9 Market gain

10a State

10b State identification no.

11 State income tax withheld


Account number (see instructions)

Form **1099-G** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

a. Employee's social security number 489-00-5912		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 54-2001285		1. Wages, tips, other compensation \$5,000.00		2. Federal income tax withheld \$500.00			
c. Employer's name, address, and ZIP code THE BEST COMPANY 719 W 89TH STREET HENRICO, VA 23228		3. Social security wages \$5,000.00		4. Social security tax withheld 310.00			
		5. Medicare wages and tips \$5,000.00		6. Medicare tax withheld 72.50			
		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 JONATHAN JONES 1415 FORT HILL DRIVE RICHMOND, VA 23226		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State VA	Employer's state ID number 31542001285	16. State wages, tips, etc. \$5,000.00	17. State income tax 250.00	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.

CORRECTED (if checked)

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

THE DRIVING COMPANY
123 CAR STREET
SAN FRANCISCO, CA 94016

FILER'S TIN
48-9005912

PAYEE'S TIN
128-00-1234

1a Gross amount of payment card/third party network transactions
\$9,200.00

OMB No. 1545-2205

Form **1099-K**
(Rev. January, 2022)

For calendar Year
20 24

Payment Card and Third Party Network Transactions

Check to indicate if FILER is a (an) Payment Settlement entity (PSE)
Electronic Payment Facilitator (EPF/Other third party)

Check to indicate transactions reported are:
Payment Card
Third party network

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

JONATHAN JONES
1415 FORT HILL DRIVE
RICHMOND, VA 23226

PSE'S name and telephone number

Account Number (see instructions)

1b Card Not Present transactions

2 Merchant category code

3 Number of payment Transactions
250

3 Federal income tax withheld

5a January

5c March
\$2,000.00

5e May
\$1,000.00

5g July
\$1,000.00

5i September
\$1,000.00

5k November

5b February

5d April
\$1,000.00

5f June
\$1,000.00

5h August
\$1,000.00

5j October
\$1,000.00

5l December
\$200.00

6 State

7 State Identification no.

8 State income tax withheld

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.

Copy B For Payee

CORRECTED (if checked)

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

THE DRIVING COMPANY
123 CAR STREET
SAN FRANCISCO, CA 94016

OMB No. 1545-0116

Form **1099-NEC**
(Rev. January, 2022)

For calendar Year
20 24

Nonemployee Compensation

PAYER'S TIN
12-8001234

RECIPIENT'S TIN
489-00-5912

1 Nonemployee compensation
\$2,500.00

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

JONATHAN JONES
1415 FORT HILL DRIVE
RICHMOND, VA 23226

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale

3

4 Federal income tax withheld

Account number (see instructions)

5 State tax withheld

6 State/Payer's state no.

7 State income

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Copy B For Recipient

