

Information for DC Exercises

1. Alvarado Nogales. Mr. Nogales and Mrs. Ramirez lived in DC all year. They rented an apartment. Until June they paid \$1800/month in rent. In June their landlord raised the rent to \$1950. The landlord's name and address are: Union Realty, 2000 Connecticut Ave NW, 20008, 202-666-1111. EIN: 47-6666666.
2. Tham. They have RRB income. How is this handled in DC? What do you do in TSO to account for their RRB income on their DC return? What is their tax bill to DC?
3. Ferguson. During the interview you find out that the Fergusons live in the home in DC that Mrs. Ferguson inherited from her parents. They did not bring their tax bill for 2022 but you look up their taxes online and find that the tax bill for 2022 was \$3500.

In the interview you also discover that their daughter Shannon was without health coverage in 2022. She had been covered by Susan's work plan, but Susan dropped her coverage because it was less expensive for Shannon to get student coverage at her university. Shannon forgot to buy the student coverage in the spring semester. She had health insurance beginning August 25, 2022, when the fall semester started.

Look at the filing status MFSSR. Can this family benefit from this status?

4. Parata. Mr. Parata owns his home. He brings a copy of his tax bill which shows that his tax bill was \$3600 in 2022. He had forgotten to pay his last installment for 2021, so he actually paid \$5300 in real property taxes in 2022. Because he could not get help from DC Tax-Aide, he went to a paid preparer who helped him file his taxes in tax filing season 2021. His 2021 DC return does not have Schedule H.

Change the health insurance facts: Mr. Parata's daughter's divorce decree did not require her former husband to provide health insurance for five years. His former son-in-law stopped their coverage August 31, 2022. Mr Parata purchased health insurance coverage for them that began on December 1, 2022. He paid \$550 for their coverage in December. In 2023 he is applying for coverage in the marketplace.