

Zeke's Story for 2023:

Zeke started at Happy Valley Church of the Brethren on January 1 of 2020, just before COVID hit.

In addition to the W-2 from the Church, Zeke also received \$500 in honoraria for weddings and funerals. (Because this total was under \$600, "Marryin' Buryin' Inc." was not required to issue a 1099-NEC.)

Zeke also took \$500 out of his Eder account to pay some credit cards off. His birthday is 01/15/1990.

Zeke made 4 payments of \$250 each to IRS online via DirectPay (at irs.gov) on each estimated tax due date (04/15, 06/15, 09/15, and 01/15). He did not make any payments to the State or to HAPVAL City.

Zeke visited parishioners as if COVID had never happened, wearing a mask when necessary.

- he drove a total of 17,332 miles for all purposes last year
- he drove 1,503 miles to visit parishioners in the hospital or in hospice
- he drove 432 miles to perform weddings and funerals for "Marryin' Buryin' Inc."

Annual Conference was held in Cincinnati, Ohio, and the church paid for his registration, flight, hotel, and pre-purchased meal tickets. His unreimbursed Annual Conference expenses included: -- \$370.88 at Brethren Press for his personal library

- \$60 for the Minister's Association Pre-Conference registration (plus \$10 for CEUs)
- \$195.50 for other meals at Annual Conference and snacks at the airport

He met with the local ministers' association for meals at a local restaurant to discuss how they were each holding up and what was happening in their congregations. These meals totaled \$425.95, including tips.

His business-use cell phone usage cost him \$1,580.

Zeke gave \$5,000 to the church as charitable contributions and paid \$2,000 into his pension. The congregation reimbursed his health insurance premiums pre-tax under the 21st Century Cures Act exception for one-employee employer payment plans.

Zeke already owned his home in Happy Valley before becoming Happy Valley COB's pastor. Here are his housing expenses:

- \$8,319 for principal payments on his mortgage
- \$3,652 for mortgage interest, which was reported on Form 1098
- \$1,200 for homeowners' insurance
- \$7,500 for real estate taxes
- \$7,280 for utilities
(gas, electric, water/sewer/trash, cable/internet/streaming, personal-use cell phone)
- \$326 for lawn care supplies
- \$456 for cleaning supplies
- \$998 for a new chair
- \$1,500 for a new sectional sofa

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">123-45-6789</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px; display: inline-block;">52-4678912</div>				1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$18,000.00</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$6,782.18</div>	
c Employer's name, address, and ZIP code Happy Valley Congregation 1 Happy Drive Happy Valley, Ohio 43235				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Zeke Zacharias 50 Valley Avenue Happy Valley, Ohio 43235				11 Nonqualified plans		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px; display: inline-block;">E \$2,000.00</div>	
				13 <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> </div>		12b	
				14 Other HOUS EXC \$13,692 PARS ADJ \$16,308 TOTAL HOUS \$30,000		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number OH 00-0000 PA 0000000000000000		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$18,000.00</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$48,000.00</div>		17 State income tax		18 Local wages, tips, etc. <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$20,000.00</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$18,000.00</div>	
				19 Local income tax <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$500.00</div>		20 Locality name <div style="border: 1px solid black; padding: 2px; display: inline-block;">HAPVAL EIT</div>	

Form **W-2** Wage and Tax Statement

2023

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Eder Financial 1505 Dundee Avenue Elgin, IL 60120			1 Gross distribution \$ 5,000.00		OMB No. 1545-0119 2023 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.						
			2a Taxable amount \$										
PAYER'S TIN 64-3197285			RECIPIENT'S TIN 123-45-6789			2b Taxable amount not determined <input checked="" 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 name Zeke Zacharias Street address (including apt. no.) 50 Valley Drive City or town, state or province, country, and ZIP or foreign postal code Happy Valley, OH 43235			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,000.00								
			5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$								
			7 Distribution code(s) 1		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 contrib.		12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld \$		15 State/Payer's state no. \$		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

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Happy Valley Mortgage Company 99 Main Street Happy Valley, OH 43235		*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB No. 1545-1380 Form 1098 (Rev. January 2022) For calendar year 20 <u>23</u>
		1 Mortgage interest received from payer(s)/borrower(s)* \$ 3,652.04		Copy B For Payer/ Borrower The information in boxes 1 through 9 and 11 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.
RECIPIENT'S/LENDER'S TIN 123-45-6789	PAYER'S/BORROWER'S TIN 98-7654321	2 Outstanding mortgage principal \$ 196,704.00	3 Mortgage origination date 04/15/2014	
PAYER'S/BORROWER'S name Zeke Zacharias		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	
Street address (including apt. no.) 50 Valley Avenue		6 Points paid on purchase of principal residence \$		
City or town, state or province, country, and ZIP or foreign postal code Happy Valley, OH 43235		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.		
8 Address or description of property securing mortgage				
9 Number of properties securing the mortgage 1		10 Other Real Estate Tax Paid \$7,500.00		11 Mortgage acquisition date
Account number (see instructions)				