Levels of organization of life worksheet

Continue

to your IRA unless you receive taxable alimony, nontaxable combat pay, military differential pay, or file a joint return with a spouse who has compensation. See Who Can Open a Traditional IRA, earlier. Even if contributions can't be made for the current year, the amounts contributed for years in which you did qualify can remain in your IRA. Contributions can resume for any years that you qualify. .For tax years beginning after 2019, the rule that you are not able to make contributions to your traditional IRA for the year in which you reach age 70½ and all later years has been repealed.. Generally, you can deduct the lesser of: The contributions to your traditional IRA for the year, or The general limit (or the Kay Bailey Hutchison Spousal IRA limit, if applicable) explained earlier under How Much Can Be Contributed. However, if you or your spouse was covered by an employer retirement plan, you may not be able to deduct this amount. See Limit if Covered by Employer Plan, later. .You may be able to claim a credit for contributions to your traditional IRA. For more information, see chapter 3.. If you were divorced or legally separated (and didn't remarry) before the end of the year, you can't deduct any contributions to your spouse's IRA. After a divorce or legal separation, you can deduct only the contributions to your own IRA. Your deductions are subject to the rules for single individuals. The Form W-2 you receive from your employer has a box used to indicate whether you were covered for the year. The "Retirement plan" box should be checked if you were covered. Reservists and volunteer firefighters should also see Situations in Which You Aren't Covered, later. If you aren't certain whether you were covered by your employer's retirement plan, you should ask your employer. Special rules apply to determine the tax years for which you are covered by an employer plan. These rules differ depending on whether the plan is a defined contribution plan or a defined benefit plan. Defined contribution plan. Generally, you are covered by a defined contribution plan for a tax year if amounts are contributed or allocated to your account for the plan year that ends with or within that tax year. However, also see Situations in Which You Aren't Covered, later. A defined contribution plan is a plan that provides for a separate account for each person covered by the plan. In a defined contribution plan, the amount to be contributed to each participant's account is spelled out in the plan. The level of benefits actually provided to a participant depends on the total amount contributed to that participant's account and any earnings and losses on those contributions. Types of defined contribution plans include profit-sharing plans, stock bonus plans, and money purchase pension plans. Example. Company A has a money purchase pension plan. Its plan year is from July 1 to June 30. The plan provides that contributions must be allocated as of June 30. Bob, an employee, leaves Company A on December 31, 2020. The contribution for the plan year ending on June 30, 2021, is made February 15, 2022. Because an amount is contributed to Bob's account for the plan year, Bob is covered by the plan for his 2021 tax year. A special rule applies to certain plans in which it isn't possible to determine if an amount will be contributed to your account for a given plan year. If, for a plan year, no amounts have been allocated to your account that are attributable to employer contributions, employee contributions, or forfeitures, by the last day of the plan year, and contributions are discretionary for the plan year, you aren't covered for the tax year in which the plan year ends. If, after the plan year ends, the employer makes a contribution for that plan year, you are covered for the tax year in which the contribution is made. Example. Mickey was covered by a profit-sharing plan and left the company on December 31, 2020. The plan year runs from July 1 to June 30. Under the terms of the plan, employer contributions don't have to be made, but if they are made, they are contributed to the plan before the due date for filing the company's tax return. Such contributions are allocated as of the last day of the plan year, and allocations are made to the accounts of individuals who have any service during the plan year. As of June 30, 2021, no contributions were made that were allocated to the June 30, 2021, plan year, and no forfeitures had been allocated within the plan year. In addition, as of that date, the company wasn't obligated to make a contribution for such plan year and it was impossible to determine whether or not a contribution would be made for the plan year. On December 31, 2021, the company decided to contribute to the plan for the plan year ending June 30, 2021. That contribution was made on February 15, 2022. Mickey is an active participant in the plan for his 2022 tax year but not for his 2021 tax year. As discussed earlier, the deduction you can take for contributions made to your traditional IRA depends on whether you or your spouse was covered for any part of the year by an employer retirement plan. Your deduction is also affected by how much income you had and by your filing status. Your deduction may also be affected by social security benefits you received. Instead of using Table 1-2 or Table 1-3 and Worksheet 1-2, complete the worksheets in Appendix B of this publication if, for the year, all of the following apply. You received social security benefits. You received taxable compensation. Contributions were made to your traditional IRA. You or your spouse were covered by an employer retirement plan. Use the worksheets in Appendix B to figure your IRA deduction, your nondeductible contribution, and the taxable portion, if any, of your social security benefits. Appendix B includes an example with filled-in worksheets to assist you. If you or your spouse is covered by an employer retirement plan and you didn't receive any social security benefits, you can figure your reduced IRA deduction by using Worksheet 1-2. The Instructions for Form 1040 include a similar worksheet that you can use instead of the worksheet in this publication. If you or your spouse is covered by an employer retirement plan, and you received any social security benefits, see Social Security Recipients, earlier. If you were married and both you and your spouse contributed to IRAs, figure your deduction and your spouse's deduction separately. If you file Schedule 1 (Form 1040), enter your IRA deduction on line 20 of that form. Although your deduction for IRA contributions may be reduced or eliminated, contributions can be made to your IRA of up to the general limit or, if it applies, the Kay Bailey Hutchison Spousal IRA limit. The difference between your total permitted contributions and your IRA deduction, if any, is your nondeductible contribution. Example. Tony is 29 years old and single. In 2021, he was covered by a retirement plan at work. His salary is $72,000. His modified AGI is $90,000. Tony makes a $6,000 IRA contribution for 2021. Because he was covered by a retirement plan and his modified AGI is above $76,000, he can't deduct his $6,000 IRA contribution. He must designate this contribution as a nondeductible contribution by reporting it on Form 8606. . Recordkeeping. There is a recordkeeping worksheet, Appendix A. Summary Record of Traditional IRA(s) for 2021, that you can use to keep a record of deductible and nondeductible IRA contributions. . The following examples illustrate the use of Worksheet 1-2. Example 1. For 2021, Tom and Betty file a joint return on Form 1040. They are both 39 years old. They are both employed. Tom is covered by his employer's retirement plan. However, Betty isn't covered by her employer's retirement plan. Tom's salary is $62,000, and Betty's is $34,500. They each have a traditional IRA and their combined modified AGI, which includes $9,000 interest and dividend income, is $105,500. Because their modified AGI is between $105,000 and $125,000 and Tom is covered by an employer plan, Tom is subject to the deduction phaseout discussed earlier under Limit if Covered by Employer Plan. For 2021, Tom contributed $6,000 to his IRA, and Betty contributed $6,000 to hers. Even though they file a joint return, they must figure their IRA deductions separately. Tom can take a deduction of only $5,850. Using Worksheet 1-2, Figuring Your Reduced IRA Deduction for 2021, Tom figures his deductible and nondeductible amounts as shown on Worksheet 1-2. Figuring Your Reduced IRA Deduction for 2021—Example 1 Illustrated. He can choose to treat the $5,850 as either deductible or nondeductible contributions. He can either leave the $150 ($6,000 − $5,850) of nondeductible contributions in his IRA or withdraw them by April 18, 2022. He decides to treat the $5,850 as deductible contributions and leave the $150 of nondeductible contributions in his IRA. Betty figures her IRA deduction as follows. Betty can treat all or part of her $6,000 contribution as either deductible or nondeductible. This is because she isn't covered by her employer's retirement plan, and their combined modified AGI isn't between $198,000 and $208,000. Therefore, she isn't subject to the deduction phaseout discussed earlier under Limit if Covered by Employer Plan, and she doesn't need to use Worksheet 1-2. Betty decides to treat her $6,000 IRA contribution as deductible. The IRA deductions of $5,850 and $6,000 on the joint return for Tom and Betty total $11,850. Example 2. For 2021, Ed and Sue file a joint return on Form 1040. They are both 39 years old. Ed is covered by his employer's retirement plan. Ed's salary is $45,000. Sue had no compensation for the year and didn't contribute to an IRA. Sue isn't covered by an employer plan. Ed contributed $6,000 to his traditional IRA and $6,000 to a traditional IRA for Sue (a Kay Bailey Hutchison Spousal IRA). Their combined modified AGI, which includes $2,000 interest and dividend income and a large capital gain from the sale of stock, is $200,555. Because their combined modified AGI is $125,000 or more and Ed is covered by his employer's plan, he can't deduct any of the contribution to his traditional IRA. He can either leave the $6,000 of nondeductible contributions in his IRA or withdraw them by April 18, 2022. Sue figures her IRA deduction as shown on Worksheet 1-2. Figuring Your Reduced IRA Deduction for 2021—Example 2 Illustrated. If you inherit a traditional IRA, you are called a beneficiary. A beneficiary can be any person or entity the owner chooses to receive the benefits of the IRA after he or she dies. Beneficiaries of a traditional IRA must include in their gross income any taxable distributions they receive. If you inherit a traditional IRA from your spouse, you generally have the following three choices. You can do one of the following. Treat it as your own IRA by designating yourself as the account owner. Treat it as your own by rolling it over into your IRA, or to the extent it is taxable, into a: Qualified employer plan, Qualified employee annuity plan (section 403(a) plan), Tax-sheltered annuity plan (section 403(b) plan), or Deferred compensation plan of a state or local government (section 457 plan). Treat yourself as the beneficiary rather than treating the IRA as your own. If you inherit a traditional IRA from anyone other than your deceased spouse, you can't treat the inherited IRA as your own. This means that you can't make any contributions to the IRA. It also means you can't roll over any amounts into or out of the inherited IRA. However, you can make a trustee-to-trustee transfer as long as the IRA into which amounts are being moved is set up and maintained in the name of the deceased IRA owner for the benefit of you as beneficiary. See Pub. 590-B for more information. Like the original owner, you generally won't owe tax on the assets in the IRA until you receive distributions from it. You must begin receiving distributions from the IRA under the rules for distributions that apply to beneficiaries. You can transfer, tax free, assets (money or property) from other retirement programs (including traditional IRAs) to a traditional IRA. You can make the following kinds of transfers. Transfers from one trustee to another. Rollovers. Transfers incident to a divorce. This chapter discusses all three kinds of transfers. A transfer of funds in your traditional IRA from one trustee directly to another, either at your request or at the trustee's request, isn't a rollover. This includes the situation where the current trustee issues a check to the new trustee but gives it to you to deposit. Because there is no distribution to you, the transfer is tax free. Because it isn't a rollover, it isn't affected by the 1-year waiting period required between rollovers. This waiting period is discussed later under Rollover From One IRA Into Another. For information about direct transfers from retirement programs other than traditional IRAs, see Direct rollover option, later. Generally, a rollover is a tax-free distribution to you of cash or other assets from one retirement plan that you contribute to another retirement plan within 60 days you received the payment or distribution. The contribution to the second retirement plan is called a "rollover contribution." An amount rolled over tax free from one retirement plan to another is generally includible in income when it is distributed from the second plan. You must generally make the rollover contribution by the 60th day after the day you receive the distribution from your traditional IRA or your employer's plan. Example. You received an eligible rollover distribution from your traditional IRA on June 30, 2021, that you intend to roll over to your 403(b) plan. To postpone including the distribution in your income, you must complete the rollover by August 29, 2021, the 60th day following June 30. The IRS may waive the 60-day requirement where the failure to do so would be against equity or good conscience, such as in the event of a casualty, disaster, or other event beyond your reasonable control. For exceptions to the 60-day period, see Ways to get a waiver of the 60-day rollover requirement, later. Example. You received a distribution in late December 2021 from a traditional IRA that you don't roll over into another traditional IRA within the 60-day limit. You don't qualify for a waiver. This distribution is taxable in 2021 even though the 60-day limit wasn't up until 2022. A self-certification is not a waiver by the IRS of the 60-day rollover requirement. If the IRS subsequently audits your income tax return, it may determine that you do not qualify for a waiver, in which case you may owe additional taxes and penalties. You can withdraw, tax free, all or part of the assets from one traditional IRA if you reinvest them within 60 days in the same or another traditional IRA. Because this is a rollover, you can't deduct the amount that you reinvest in an IRA. .You may be able to treat a contribution made to one type of IRA as having been made to a different type of IRA. This is called recharacterizing the contribution. See Recharacterizations in this chapter for more information. . Waiting period between rollovers. Generally, if you make a tax-free rollover of any part of a distribution from a traditional IRA, you can't, within a 1-year period, make a tax-free rollover of any later distribution from that same IRA. You also can't make a tax-free rollover of any amount distributed, within the same 1-year period, from the IRA into which you made the tax-free rollover. The 1-year period begins on the date you receive the IRA distribution, not on the date you roll it over into an IRA. Rules apply to the number of rollovers you can have with your traditional IRAs. See Application of one-rollover-per-year limitation, later. Example. You have two traditional IRAs, IRA-1 and IRA-2. In 2021, you made a tax-free rollover of a distribution from IRA-1 into a new traditional IRA (IRA-3). You can't, within 1 year of the distribution from IRA-1, make a tax-free rollover of any distribution from either IRA-1 or IRA-3 into another traditional IRA. For 2021, the rollover from IRA-1 into IRA-3 prevents you from making a tax-free rollover from IRA-2 into any other traditional IRA. This is because in 2021 you are only allowed to make one rollover within a 1-year period. So when you make a rollover from IRA-1 to IRA-3, you can't make a rollover from IRA-2 to any other traditional IRA. Example. John has three traditional IRAs: IRA-1, IRA-2, and IRA-3. John didn't take any distributions from his IRAs in 2021. On January 1, 2022, John took a distribution from IRA-1 and rolled it over into IRA-2 on the same day. For 2022, John can't roll over any other 2022 IRA distribution, including a rollover distribution involving IRA-3. This wouldn't apply to a conversion. Reporting rollovers from IRAs. Report any rollover from one traditional IRA to the same or another traditional IRA on Form 1040, 1040-SR, or 1040-NR, lines 4a and 4b. Enter the total amount of the distribution on Form 1040, 1040-SR, or 1040-NR, line 4a. If the total amount on Form 1040, 1040-SR, or 1040-NR, line 4a, was rolled over, enter zero on Form 1040, 1040-SR, or 1040-NR, line 4b. If the total distribution wasn't rolled over, enter the taxable portion of the part that wasn't rolled over on Form 1040, 1040-SR, or 1040-NR, line 4b. Enter "Rollover" next to line 4b. See your tax return instructions. If you rolled over the distribution into a qualified plan (other than an IRA) or you make the rollover in 2022, attach a statement explaining what you did. For information on how to figure the taxable portion, see Are Distributions Taxable? in Pub. 590-B. If an interest in a traditional IRA is transferred from your spouse or former spouse to you by a divorce or separate maintenance decree or a written document related to such a decree, the interest in the IRA, starting from the date of the transfer, is treated as your IRA. The transfer is tax free. For information about transfers of interests in employer plans, see Distributions under divorce or similar proceedings (alternate payees) under Rollover From Employer's Plan Into an IRA, earlier. .If the transfer results in a change in the basis of the traditional IRA of either spouse, both spouses must file Form 8606 and follow the directions in the instructions for that form. . .If you must include any amount in your gross income, you may have to increase your withholding or make estimated tax payments. See Pub. 505, Tax Withholding and Estimated Tax. . You may be able to treat a contribution made to one type of IRA as having been made to a different type of IRA. This is called recharacterizing the contribution. To recharacterize a contribution, you must generally have the contribution transferred from the first IRA (the one to which it was made) to the second IRA in a trustee-to-trustee transfer. If the transfer is made by the due date (including extensions) for your tax return for the tax year for which the contribution was made, you can elect to treat the contribution as having been originally made to the second IRA instead of to the first IRA. If you recharacterize your contribution, you must do all three of the following. Include in the transfer any net income allocable to the contribution. If there was a loss, the net income you must transfer may be a negative amount. Report the recharacterization on your tax return for the year during which the contribution was made. Treat the contribution as having been made to the second IRA on the date that it was actually made to the first IRA. No recharacterizations of conversions made in 2018 or later. A conversion of a traditional IRA to a Roth IRA, and a rollover from any other eligible retirement plan to a Roth IRA, made in tax years beginning after December 31, 2017, cannot be recharacterized as having been made to a traditional IRA. If you made a conversion in the 2017 tax year, you had until the due date (with extensions) for filing the return for that tax year to recharacterize it. To recharacterize a contribution, you must notify both the trustee of the first IRA (the one to which the contribution was actually made) and the trustee of the second IRA (the one to which the contribution is being moved) that you have elected to treat the contribution as having been made to the second IRA rather than the first. You must make the notifications by the date of the transfer. Only one notification is required if both IRAs are maintained by the same trustee. The notification(s) must include all of the following information. The type and amount of the contribution to the first IRA that is to be recharacterized. The date on which the contribution was made to the first IRA and the year for which it was made. A direction to the trustee of the first IRA to transfer in a trustee-to-trustee transfer the amount of the contribution and any net income (or loss) allocable to the contribution to the trustee of the second IRA. The name of the trustee of the first IRA and the name of the trustee of the second IRA. Any additional information needed to make the transfer. In most cases, the net income you must transfer is determined by your IRA trustee or custodian. If you need to determine the applicable net income on IRA contributions made after 2021 that are recharacterized, use Worksheet 1-3. See Regulations section 1.408A-5 for more information. If you elect to recharacterize a contribution to one IRA as a contribution to another IRA, you must report the recharacterization on your tax return as directed by Form 8606 and its instructions. You must treat the contribution as having been made to the second IRA. You can withdraw or use your traditional IRA assets at any time. However, a 10% additional tax generally applies if you withdraw or use IRA assets before you are age 59½. This is explained under Age 59½ Rule under Early Distributions in Pub. 590-B. You can generally make a tax-free withdrawal of contributions if you do it before the due date for filing your tax return for the year in which you made them. This means that, even if you are under age 59½, the 10% additional tax may not apply. These withdrawals are explained later. If you made IRA contributions in 2021, you can withdraw them tax free by the due date of your return. If you have an extension of time to file your return, you can withdraw them tax free by the extended due date. You can do this if, for each contribution you withdraw, both of the following conditions apply. You didn't take a deduction for the contribution. You withdraw any interest or other income earned on the contribution. You can take into account any loss on the contribution while it was in the IRA when calculating the amount that must be withdrawn. If there was a loss, the net income earned on the contribution may be a negative amount. If you timely filed your 2021 tax return without withdrawing a contribution that you made in 2021, you can still have the contribution returned to you within 6 months of the due date of your 2021 tax return, excluding extensions. If you do, file an amended return with "Filed pursuant to section 301.9100-2" written at the top. Report any related earnings on the amended return and include an explanation of the withdrawal. Make any other necessary changes on the amended return (for example, if you reported the contributions as excess contributions on your original return, include an amended Form 5329 reflecting that the withdrawn contributions are no longer treated as having been contributed). In most cases, the net income you must withdraw is determined by the IRA trustee or custodian. If you need to determine the applicable net income on IRA contributions made after 2021 that are returned to you, use Worksheet 1-4. See Regulations section 1.408-11 for more information. Example. On May 2, 2022, when her IRA is worth $4,800, Cathy makes a $1,600 regular contribution to her IRA. Cathy requests that $400 of the May 2, 2022, contribution be returned to her. On February 2, 2023, when the IRA is worth $7,600, the IRA trustee distributes to Cathy the $400 plus net income attributable to the contribution. No other contributions have been made to the IRA for 2022 and no distributions have been made. The adjusted opening balance is $6,400 ($4,800 + $1,600) and the adjusted closing balance is $7,600. The net income due to the May 2, 2022, contribution is $75 ($400 x ($7,600 – $6,400) ÷ $6,400). Therefore, the total to be distributed on February 2, 2023, is $475. This is shown on Worksheet 1-4. Example—Illustrated. You must include in income any earnings on the contributions you withdraw. Include the earnings in income for the year in which you made the contributions, not the year in which you withdraw them. .Generally, except for any part of a withdrawal that is a return of nondeductible contributions (basis), any withdrawal of your contributions after the due date (or extended due date) of your return will be treated as a taxable distribution. Excess contributions can also be recovered tax free as discussed under What Acts Result in Penalties or Additional Taxes, later.. The 10% additional tax on distributions made before you reach age 59½ doesn't apply to these tax-free withdrawals of your contributions. However, the distribution of interest or other income must be reported on Form 5329 and, unless the distribution qualifies as an exception to the age 59½ rule, it will be subject to this tax. See Early Distributions under What Acts Result in Penalties or Additional Taxes? in Pub. 590-B. If any part of these contributions is an excess contribution for 2020, it is subject to a 6% excise tax. You won't have to pay the 6% tax if any 2020 excess contribution was withdrawn by April 15, 2021 (plus extensions), and if any 2021 excess contribution is withdrawn by April 18, 2022 (plus extensions). See Excess Contributions under What Acts Result in Penalties or Additional Taxes, later. .You may be able to treat a contribution made to one type of IRA as having been made to a different type of IRA. This is called recharacterizing the contribution. See Recharacterizations, earlier, for more information. . The tax advantages of using traditional IRAs for retirement savings can be offset by additional taxes and penalties if you don't follow the rules. There are additions to the regular tax for using your IRA funds in prohibited transactions. There are also additional taxes for the following activities. Investing in collectibles. Making excess contributions. Taking early distributions. See Pub. 590-B. Allowing excess amounts to accumulate (failing to take required distributions). See Pub. 590-B. Having unrelated business income. There are penalties for overstating the amount of nondeductible contributions and for failure to file Form 8606, if required. This chapter discusses those acts that you should avoid and the additional taxes and other costs, including loss of IRA status, that apply if you don't avoid those acts. Generally, a prohibited transaction is any improper use of your traditional IRA account or annuity by you, your beneficiary, or any disqualified person. Disqualified persons include your fiduciary and members of your family (spouse, ancestor, lineal descendant, and any spouse of a lineal descendant). The following are some examples of prohibited transactions with a traditional IRA. Borrowing money from it. Selling property to it. Using it as security for a loan. Buying property for personal use (present or future) with IRA funds. .If your IRA is invested in nonpublicly traded assets or assets that you directly control, the risk of engaging in a prohibited transaction in connection with your account may be increased.. The Department of Labor has authority to grant administrative exemptions from the prohibited transaction provisions of ERISA and the Code for a class of transactions or for individual transactions. In order to grant an administrative exemption, the Department must make the following three determinations. The exemption must be administratively feasible. In the interest of the plan and its participants. Protective of the rights of plan participants and beneficiaries. For additional information on prohibited transaction exemptions, see the Department of Labor publication, Exemption Procedures under Federal Pension Law. The following two types of transactions aren't prohibited transactions if they meet the requirements that follow. Payments of cash, property, or other consideration by the sponsor of your traditional IRA to you (or members of your family). Your receipt of services at reduced or no cost from the bank where your traditional IRA is established or maintained. If your traditional IRA invests in collectibles, the amount invested is considered distributed to you in the year invested. You may have to pay the 10% additional tax on early distributions discussed in Pub. 590-B. Any amounts that were considered to be distributed when the investment in the collectible was made, and which were included in your income at that time, aren't included in your income when the collectible is actually distributed from your IRA. An IRA is subject to tax on unrelated business income if it carries on an unrelated trade or business. An unrelated trade or business means any trade or business regularly carried on by the IRA or by a partnership of which it is a member. If the IRA has $1,000 or more of unrelated trade or business gross income, the IRA trustee is required to file a Form 990-T, Exempt Organization Business Income Tax Return. The Form 990-T must be filed by the 15th day of the 4th month after the end of the IRA's tax year. See Pub. 598, Tax on Unrelated Business Income of Exempt Organizations, for more information. Generally, an excess contribution is the amount contributed to your traditional IRAs for the year that is more than the smaller of: $6,000 ($7,000 if you are age 50 or older), or Your taxable compensation for the year. The taxable compensation limit applies whether your contributions are deductible or nondeductible. An excess contribution could be the result of your contribution, your spouse's contribution, your employer's contribution, or an improper rollover contribution. If your employer makes contributions on your behalf to a SEP IRA, see chapter 2 of Pub. 560. In general, if the excess contributions for a year aren't withdrawn by the date your return for the year is due (including extensions), you are subject to a 6% tax. You must pay the 6% tax each year on excess amounts that remain in your traditional IRA at the end of your tax year.

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