



Tax Credit Alliance

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Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

See Pub 4012 B-10

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

Presidential Election Campaign Check here if you or your spouse to get a box below will not change your tax or refund. You Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien Pub 4012 pg 6

Age/Blindness You: Were born before January 2, 1958 Are blind Spouse: Was born before January 2, 1958 Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents.

Table for Income with columns: Line number, Description, and Reference link (e.g., 1a Total amount from Form(s) W-2, box 1 (see instructions) See W-2 pgs 12-14).

Table for Standard Deduction for: 2a Tax-exempt interest, 3a Qualified dividends, 4a IRA distributions, 5a Pensions and annuities, 6a Social security benefits.

Table for Adjusted Gross Income: 7 Capital gain or (loss), 8 Other income from Schedule 1, line 10, 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, 10 Adjustments to income from Schedule 1, line 26, 11 Subtract line 10 from line 9. This is your adjusted gross income, 12 Standard deduction or itemized deductions (from Schedule A), 13 Qualified business income deduction from Form 8995 or Form 8995-A, 14 Add lines 12 and 13, 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	See Tax Tables
	17	Amount from Schedule 2, line 3	17	See Schedule 2 pgs 59-60
	18	Add lines 16 and 17	18	
	19	Child tax credit or credit for other dependents from Schedule 8812	19	See Form 8812 pgs 67-68
	20	Amount from Schedule 3, line 8	20	See Schedule 3 pgs 69-70
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	See Schedule 2 pgs 59-60
24	Add lines 22 and 23. This is your total tax	24		

Payments	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	See W-2 pgs 12-14		
	b	Form(s) 1099	25b	See 1099's		
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c	25d			
	26	2022 estimated tax payments and amount applied from 2021 return	26	Client documents		
	27	Earned income credit (EIC)	27	See Schedule EIC pg 81		
	28	Additional child tax credit from Schedule 8812	28	See Form 8812 pgs 67-68		
	29	American opportunity credit from Form 8863, line 8	29	See Form 8863 pgs 82-83		
	30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31	See Schedule 3 pg 69-70			
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32				
33	Add lines 25d, 26, and 32. These are your total payments	33				

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

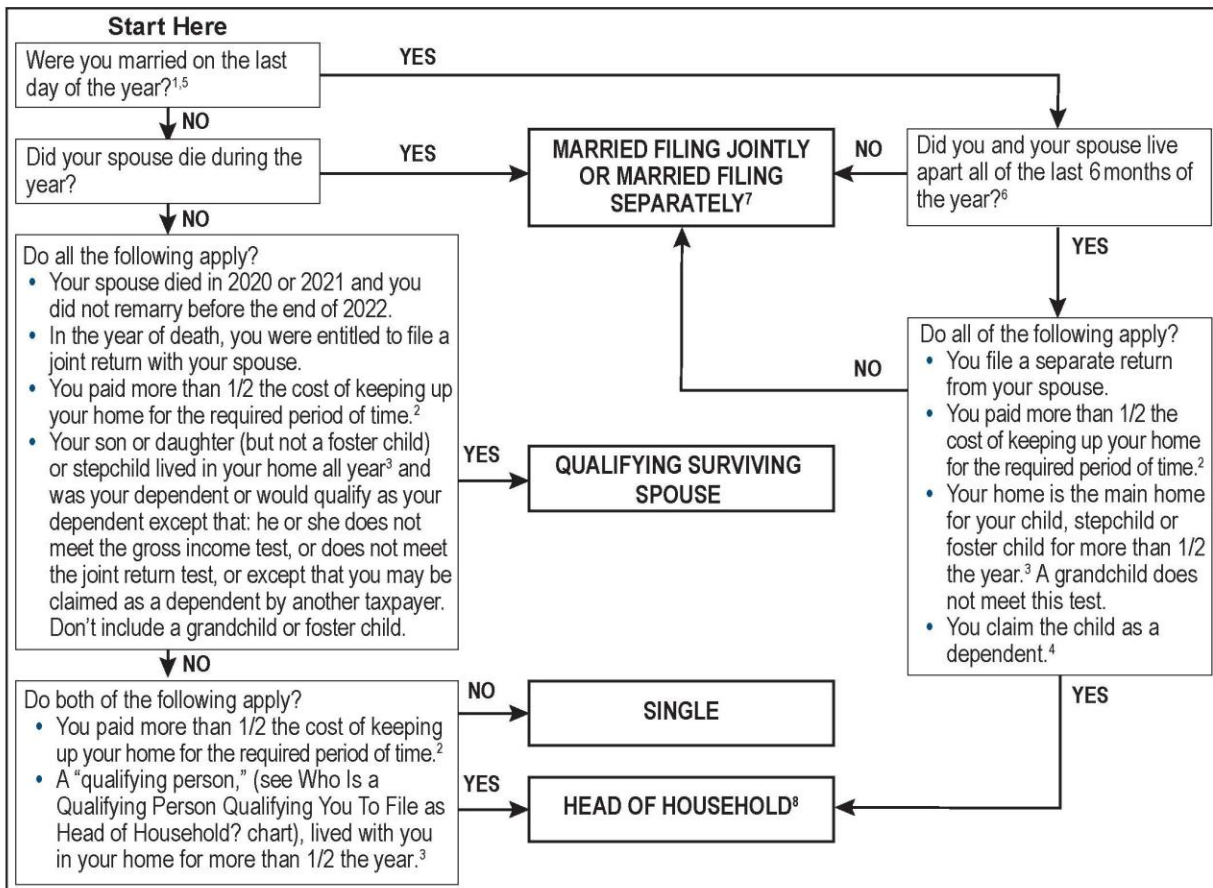
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

Determination of Filing Status - Decision Tree

See TaxSlayer entries later in this tab.



Footnotes

- ¹ Answer "NO" to this question if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. Answer "NO" for individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law. Answer YES if taxpayer is married regardless of where the spouse lives.
- ² Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet later in this tab.
- ³ See Publication 17, Your Federal Income Tax For Individuals, Filing Status, for rules applying to birth, death, or temporary absence during the year. There are special rules for claiming your parent as a qualifying person for head of household. See the Who Is a Qualifying Person Qualifying You To File as Head of Household? Chart later in this tab.
- ⁴ Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart.
- ⁵ You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see the Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab) and meet the other tests to be eligible to file as a head of household. You are considered married if you choose to treat your nonresident alien spouse as a resident alien. See chapter 1 of Pub 519, U.S. Tax Guide For Aliens.
- ⁶ Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration.
- ⁷ If the taxpayer wants to file MFS, emphasize the advantages to Married Filing Jointly and the possibility of filing Form 8379, Injured Spouse Claim & Allocation (if appropriate). See Pub 17, Filing Status, MFS Special Rules for list of disadvantages. Respect a taxpayer's decision to file MFS. If domiciled in a community property state see Pub 555, Community Property.
- ⁸ There may be multiple filing statuses (for example, two heads of household) within a shared living quarter if each household meets their determined filing requirements.



If one spouse dies and the other remarries in the same year, the deceased spouse files Married Filing Separately.

Form **13614-C**
(October 2022)

Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB Number
1545-1964

- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or TIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at w.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address	Apt # City		State	ZIP code

4. Your Date of Birth	5. Your job title	6. Last year, were you:	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No

10. Can anyone claim you or your spouse as a dependent? Yes No Unsure
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? Yes No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2022, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2022? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2022? Yes No

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:
 • everyone who lived with you last year (other than your spouse)
 • anyone you supported but did not live with you last year
- If additional space is needed check here and list on page 3

Name (first, last) Do not enter your name or spouse's name below*	Date of Birth (mm/dd/yyyy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (Yes/no)	Resident of U.S., Canada, or Mexico last year (Yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (Yes/no)	Totally and Permanently Disabled (Yes/no)	Is this person a child/relative of any other person? (Yes/no)	Did this person provide more than 50% of his/her own support? (Yes, no/n/a)	Did this person have less than \$4,400 of income? (Yes, no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (Yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (Yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

To be completed by a Certified Volunteer Preparer

Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (Including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (Such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Part V – Life Events – Last Year, Did You (or Your Spouse)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? Yes No If yes, which language? _____
2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

3. If you are due a refund, would you like: Yes No

a. Direct deposit Yes No

b. To purchase U.S. Savings Bonds Yes No

c. To split your refund between different accounts Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No If yes, where? _____
5. Did you live in an area that was declared a Federal disaster area? Yes No Yes No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No
7. Would you like information on how to vote and/or how to register to vote? Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

8. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
9. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
10. Do you or any member of your household have a disability? Yes No Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
12. Your race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	--------------------------------	--	--	--------------------------------	---
13. Your spouse's race?

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	--------------------------------	--	--	--------------------------------	---
14. Your ethnicity?

<input type="checkbox"/> No spouse	<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer
------------------------------------	---	---	---
15. Your spouse's ethnicity?

<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> No spouse
---	---	---	------------------------------------

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

**Consent to Disclose Tax Return Information to
VITA/TCE Tax Preparation Sites**

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 30, 2024.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 30, 2024). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov.

See 1040 pg 1

F(orm) or S(chedule) Number	Line or Box Number	In Scope? Y or N	Scope Limitations	Certification Levels
F 1040	Digital asset (virtual currency) question	Y	<p>In scope if taxpayers can check the No box. Taxpayers check No if they:</p> <ul style="list-style-type: none"> • held no virtual currency for the tax year or if the taxpayer's only transactions involving virtual currency during the tax year were purchases of virtual currency with real currency • held virtual currency in a wallet or account • transferred virtual currency from one wallet or account they own or control to another that they own or control • received virtual currency as an inheritance or gift 	

Pub 4012 pg 6

Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them. An adopted child is always treated as your own child. The term "adopted child" includes a child who was lawfully placed with you for legal adoption.	1. The person can't be your qualifying child or the qualifying child of any other taxpayer. A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file an income tax return or files an income tax return only to get a refund of income tax withheld.
2. The child must be: (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly), (b) under age 24 at the end of the year, a full-time student, and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled.	2. The person either (a) must be related to you in one of the ways listed under Relatives who don't have to live with you (see Table 2, step 2), or (b) must live with you all year as a member of your household ² (and your relationship must not violate local law).
3. The child must have lived with you for more than half of the year. ²	3. The person's gross income for the year must be less than \$4,400. ³ Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include Social Security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the Social Security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).
4. The child must not have provided more than half of his or her own support for the year. ⁵	4. You must provide more than half of the person's total support for the year. ^{4,5}
5. The child isn't filing a joint return for the year (unless that joint return is filed only to claim a refund of income tax withheld or estimated tax paid).	
6. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child. See the "Qualifying Child of More Than One Person" chart.	

Pub 4012 C-1

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN)		1 Wages, tips, other compensation To 1040 pg 1 line 1		2 Federal income tax withheld To 1040 pg 2 line 25a			
c Employer's name, address, and ZIP code		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 To Form 2441 Part III			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
				To state return and Sch A if itemizing			

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2022

Department of the Treasury—Internal Revenue Service

Instructions for Employee

(See also *Notice to Employee* on the back of Copy B.)

- Box 1.** Enter this amount on the wages line of your tax return.
- Box 2.** Enter this amount on the federal income tax withheld line of your tax return.
- Box 5.** You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.
- Box 6.** This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
- Box 8.** This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

- Box 10.** This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.
- Box 11.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and

received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$20,500 (\$14,000 if you only have SIMPLE plans; \$23,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$20,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2022, your employer may have allowed an additional deferral of up to \$6,500 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

- A—**Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.
- B—**Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.
- C—**Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5)
- D—**Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.
- E—**Elective deferrals under a section 403(b) salary reduction agreement

(continued on back of Copy 2)

Instructions for Employee *(continued from back of Copy C)*

Box 12 *(continued)*

F—Elective deferrals under a section 408(k)(6) salary reduction SEP

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5)

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable)

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to figure any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan

BB—Designated Roth contributions under a section 403(b) plan

DD—Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

GG—Income from qualified equity grants under section 83(i)

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Entering Medicaid Waiver Payments

A taxpayer may choose to include qualified Medicaid waiver payments in the calculation of earned income for the EIC and the ACTC. The taxpayer may include qualified Medicaid waiver payments in earned income even if the taxpayer chooses to exclude those payments from gross income.

- A taxpayer may not choose to include or exclude only a portion of qualified Medicaid waiver payments. Either include all or none of the qualified Medicaid waiver payments for the taxable year in earned income.
- If the taxpayer chooses to include qualified Medicaid waiver payments in earned income, that amount will be included in the calculation for both the EIC and the ACTC.

Qualified Medicaid waiver payments reported on Form W-2, box 1

In the TaxSlayer software, complete the Form W-2 as provided. Enter the amount of qualified Medicaid waiver payments received in the Medicaid Waiver Payment box at the bottom of the screen. Check the box just above the payment box if the taxpayer chooses to include the amount in the calculation of earned income for the EIC and the ACTC.

Qualified Medicaid waiver payments that are wages not reported on Form W-2, box 1

The payments are already excluded from gross income and earned income. The tax preparer should complete the tax return as usual if the taxpayer does not choose to include qualified Medicaid waiver payments in earned income. A taxpayer who chooses to include qualified Medicaid waiver payments in earned income must report the payments as wages on line 1. In TaxSlayer, complete the Form W-2, and include the Medicaid Waiver payment amount in box 1. (In some cases, this amount can be found in box 14). Then delete the entries that will auto-fill in boxes 3, 4, 5 and 6.

Include the same amount in the Medicaid Waiver Payment box that appears below box 14 in the software. If beneficial to the TP, check the box just above the Medicaid Waiver Payment box that will include the amount in Earned Income for the purposes of figuring the EIC.

This process will enter the amount on Line 1 of Form 1040, and subtract it back out on Line 8 so there will be no tax effect. If the amount is included in earned income, an EIC will be calculated if the TP is otherwise eligible.

Qualified Medicaid waiver payments reported on Form 1099-NEC or 1099-MISC and the taxpayer is in the business of providing home health care services

Complete a Schedule C and enter the Form 1099-MISC as provided. Enter the amount of qualified Medicaid waiver payments received in the Medicaid Waiver Payment box at the bottom of the screen. Check the box just above the payment box if the taxpayer chooses to include the amount in the calculation of earned income for the EIC and the ACTC.

Qualified Medicaid waiver payments reported on Form 1099-MISC and the taxpayer is not in the business of providing home health care services

These payments are considered "other income" and are not reported on a Schedule C. Complete the Form 1099-MISC as provided. Enter the amount of qualified Medicaid waiver payments received in the Medicaid Waiver Payment box at the bottom of the screen. These payments are not subject to employment taxes and are not earned income, because they are not employee compensation or earnings from self-employment.



Qualified Medicaid waiver payments may be excluded from gross income only when the care provider and the care recipient reside in the same home. When the care provider and the care recipient do not live together in the same home, the Medicaid waiver payments may not be excluded from gross income. See [Volunteer Tax Alert VTA 2020-03 \(March 3, 2020\)](#).



Refer to the previous page and the Form 1099-MISC page, later in this tab for screenshots of where to enter Medicaid Waiver payment and optionally include in earned income.

Form **2441**
Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2441 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part.
If you have more than three care providers, see the instructions and check this box

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits? **No** Complete only Part II below.
 Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
First	Last			
			<input type="checkbox"/>	
			<input type="checkbox"/>	
			<input type="checkbox"/>	

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3**

4 Enter your **earned income**. See instructions **4**

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5**

6 Enter the **smallest** of line 3, 4, or 5 **6**

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23
15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22
17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21
19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20
21,000—23,000		.31	33,000—35,000		.25			
23,000—25,000		.30	35,000—37,000		.24			

9a Multiply line 6 by the decimal amount on line 8 **9a**

b If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

c Add lines 9a and 9b and enter the result **9c**

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11**

Part III **Dependent Care Benefits**

12	Enter the total amount of dependent care benefits you received in 2022. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
13	Enter the amount, if any, you carried over from 2020 and/or 2021 and used in 2022. See instructions	13	
14	If you forfeited or carried over to 2023 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15	
16	Enter the total amount of qualified expenses incurred in 2022 for the care of the qualifying person(s)	16	
17	Enter the smaller of line 15 or 16	17	
18	Enter your earned income . See instructions	18	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	
20	Enter the smallest of line 17, 18, or 19	20	
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$5,000 or \$2,500 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. If your dependent care plan uses a non-calendar plan year, see instructions	21	
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	
23	Subtract line 22 from line 15	23	
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2021 expenses in 2022, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. Don't include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

[To 1040 Pg 1 Line 2](#)

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		Interest Income
			Form 1099-INT (Rev. January 2022)		
		1 Interest income	For calendar year 20__		Copy 1
		\$			
		2 Early withdrawal penalty			For State Tax Department
		\$			
PAYER'S TIN	RECIPIENT'S TIN	3 Interest on U.S. Savings Bonds and Treasury obligations			
		\$			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
		\$ To 1040 pg 2 line 25b	\$ 25b		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$			
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest		
		\$	\$		
		10 Market discount	11 Bond premium		
		\$	\$		
		12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond		
		\$	\$		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
					\$

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

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

[To 1040 Pg 1 Line 3](#)

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110		Dividends and Distributions
		\$	Form 1099-DIV (Rev. January 2022)		
		1b Qualified dividends	For calendar year 20__		Copy 1
		\$			
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		
		\$ To Sch D Line 13	\$		
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain	2d Collectibles (28%) gain		
		\$	\$		
		2e Section 897 ordinary dividends	2f Section 897 capital gain		
		\$	\$		
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		
		\$	\$ To 1040 pg 2 line 25b		
Street address (including apt. no.)		5 Section 199A dividends	6 Investment expenses		
		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid	8 Foreign country or U.S. possession		
		\$			
		9 Cash liquidation distributions	10 Noncash liquidation distributions		
		\$	\$		
		11 FATCA filing requirement	12 Exempt-interest dividends		
		<input type="checkbox"/>	\$		
Account number (see instructions)		13 Specified private activity bond interest dividends	14 State		
		\$	15 State identification no.	16 State tax withheld	\$
					\$

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

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Interest and Ordinary Dividends

Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022
Attachment
Sequence No. **08**

Your social security number

**Part I
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

Amount

[See 1099-INT](#)
[See K-1s](#)

1

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

3

4 [To 1040 pg 1 Line 2b](#)

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

**Part II
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer:

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

[See 1099-DIV](#)
[See K-1s](#)

5

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6 [To 1040 pg 1 Line 3b](#)

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

- 7a** At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:
- 8** During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

	Yes	No
7a		
b		
8		

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-0119 2022 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ To 1040 pg 2 line 25b		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s)	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

Note: if taxable amount not determine box is checked may have to do the simplified method to determine taxable amount see Pub 4012 D-40

Instructions for Recipient (continued)

a Roth IRA, you must include on the "Taxable amount" line of your tax return the amount shown in this box plus the amount in box 6, if any.

If this is a total distribution from a qualified plan and you were born before January 2, 1936 (or you're the beneficiary of someone born before January 2, 1936), you may be eligible for the 10-year tax option. See the Form 4972 instructions for more information.

If you're an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to pay certain insurance premiums, the amount shown in box 2a hasn't been reduced by the exclusion amount. See the instructions for your tax return for more information.

Box 2b. If the first box is checked, the payer was unable to determine the taxable amount and box 2a should be blank, except for an IRA. It's your responsibility to determine the taxable amount. If the second box is checked, the distribution was a total distribution that closed out your account.

Box 3. If you received a lump-sum distribution from a qualified plan and were born before January 2, 1936 (or you're the beneficiary of someone born before January 2, 1936), you may be able to elect to treat this amount as a capital gain on Form 4972 (not on Schedule D (Form 1040)). See the Form 4972 instructions. For a charitable gift annuity, report as a long-term capital gain as explained in the Instructions for Form 8949.

Box 4. Shows federal income tax withheld. Include this amount on your income tax return as tax withheld, and if box 4 shows an amount (other than zero), attach Copy B to your return. Generally, if you receive payments that aren't eligible rollover distributions, you can change your withholding or elect not to have income tax withheld by giving the payer Form W-4P.

Box 5. Generally, this shows the employee's investment in the contract (after-tax contributions), if any, recovered tax free this year; the portion that's your basis in a designated Roth account; the part of premiums paid on commercial annuities or insurance contracts recovered tax free; the nontaxable part of a charitable gift annuity; or the investment in a life insurance contract reportable under section 6050Y. This box doesn't show any IRA contributions. If the amount shown is your basis in a designated Roth account, the year you first made contributions to that account may be entered in box 11.

Box 6. If you received a lump-sum distribution from a qualified plan that includes securities of the employer's company, the net unrealized appreciation (NUA) (any increase in value of such securities while in the trust) is taxed only when you sell the securities unless you choose to include it in your gross income this year. See Pub. 575 and Form 4972. If you roll over the distribution to a designated Roth account in the same plan or to a Roth IRA, see the instructions for box 2a. For a direct rollover to a designated Roth account in the same plan or to a Roth IRA, the NUA is included in box 2a. If you didn't receive a lump-sum distribution, the amount shown is the NUA attributable to employee contributions, which isn't taxed until you sell the securities.

Box 7. The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, certain distributions may be subject to an additional 10% tax. See the Instructions for Form 5329.

- 1— Early distribution, no known exception (in most cases, under age 59½).
 - 2— Early distribution, exception applies (under age 59½).
 - 3— Disability.
 - 4— Death.
 - 5— Prohibited transaction.
 - 6— Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts).
 - 7— Normal distribution.
 - 8— Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2022.
 - 9— Cost of current life insurance protection.
 - A— May be eligible for 10-year tax option (see Form 4972).
 - B— Designated Roth account distribution.
- Note:** If code B is in box 7 and an amount is reported in box 11, see the Instructions for Form 5329.
- C— Reportable death benefits under section 6050Y.
 - D— Annuity payments from nonqualified annuities that may be subject to tax under section 1411.
 - E— Distributions under Employee Plans Compliance Resolution System (EPCRS).

(Continued on the back of Copy 2)

Instructions for Recipient *(continued)*

- F—Charitable gift annuity.
 - G—Direct rollover of a distribution to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.
 - H—Direct rollover of a designated Roth account distribution to a Roth IRA.
 - J—Early distribution from a Roth IRA, no known exception (in most cases, under age 59½).
 - K—Distribution of traditional IRA assets not having a readily available FMV.
 - L—Loans treated as distributions.
 - M—Qualified plan loan offset.
 - N—Recharacterized IRA contribution made for 2022 and recharacterized in 2022.
 - P—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2021.
 - Q—Qualified distribution from a Roth IRA.
 - R—Recharacterized IRA contribution made for 2021 and recharacterized in 2022.
 - S—Early distribution from a SIMPLE IRA in first 2 years, no known exception (under age 59½).
 - T—Roth IRA distribution, exception applies.
 - U—Dividend distribution from ESOP under section 404(k).
Note: This distribution isn't eligible for rollover.
 - W—Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.
If the IRA/SEP/SIMPLE box is checked, you've received a traditional IRA, SEP, or SIMPLE distribution.
- Box 8.** If you received an annuity contract as part of a distribution, the value of the contract is shown. It isn't taxable when you receive it and shouldn't be included in boxes 1 and 2a. When you receive periodic payments from the annuity contract, they're taxable at that time. If the distribution is made to more than one person, the percentage of the annuity contract distributed to you is also shown. You'll need this information if you use the 10-year tax option (Form 4972). If charges

- were made for qualified long-term care insurance contracts under combined arrangements, the amount of the reduction in the investment (but not below zero) in the annuity or life insurance contract is reported here.
- Box 9a.** If a total distribution was made to more than one person, the percentage you received is shown.
- Box 9b.** For a life annuity from a qualified plan or from a section 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total investment in the contract. It is used to compute the taxable part of the distribution. See Pub. 575.
- Box 10.** If an amount is reported in this box, see the Instructions for Form 5329 and Pub. 575.
- Box 11.** The first year you made a contribution to the designated Roth account reported on this form is shown in this box.
- Box 12.** If checked, the payer is reporting on this Form 1099 to satisfy its Internal Revenue Code chapter 4 account reporting requirement under FATCA. You may also have a filing requirement. See the Instructions for Form 8938.
- Box 13.** Shows the date of payment for reportable death benefits under section 6050Y.
- Boxes 14–19.** If state or local income tax was withheld from the distribution, boxes 16 and 19 may show the part of the distribution subject to state and/or local tax.

Additional information. You may want to see:
Form W-4P, Form 4972, Form 5329, Form 8606
 Pub. 525, Taxable and Nontaxable Income
 Pub. 560, Retirement Plans for Small Business
 Pub. 571, Tax-Sheltered Annuity Plans
 Pub. 575, Pension and Annuity Income
 Pub. 590-A, Contributions to IRAs
 Pub. 590-B, Distributions from IRAs
 Pub. 721, U.S. Civil Service Retirement Benefits
 Pub. 939, General Rule for Pensions and Annuities
 Pub. 969, HSAs and Other Tax-Favored Health Plans

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2021 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name	Box 2. Beneficiary's Social Security Number	
Box 3. Benefits Paid in 2021	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits for 2021 <i>(Box 3 minus Box 4)</i> To 1040 pg 1 Line 6
DESCRIPTION OF AMOUNT IN BOX 3 To Sch A Line 1	DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld To 1040 pg 2 line 25b Box 7. Address Box 8. Claim Number <i>(Use this number if you need to contact SSA.)</i>	

Form RRB-1099, Payments by the Railroad Retirement Board 2021

UNFOLD TO SEE ALL TAX STATEMENT FORMS - SEE REVERSE SIDE FOR GENERAL INFORMATION

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-1275		2021		PAYMENTS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO.		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2021					
1. Claim Number and Payee Code		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2021					
2. Recipient's Identification Number		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2021		COPY C - FOR RECIPIENTS RECORDS. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
Recipient's Name, Street Address, City, State, and Zip Code		6. Workers' Compensation Offset in 2021					
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2020					
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2019					
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2019					
		10. Federal Income Tax Withheld To 1040 pg 2 line 25b		11. Medicare Premium Total To Sch A Line 1			

FORM RRB-1099

DO NOT ATTACH TO YOUR INCOME TAX RETURN

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		20XX		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Employee Contributions					
1. Claim Number and Payee Code		4. Contributory Amount Paid		COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
2. Recipient's Identification Number		5. Vested Dual Benefit					
Recipient's Name, Street Address, City, State, and Zip Code		6. Supplemental Annuity					
		7. Total Gross Paid (Sum of boxes 4, 5 and 6)				To 1040 pg 1 Line 5	
		8. Repayments					
		9. Federal Income Tax Withheld		To 1040 pg 2 Line 25b			
		10. Rate of Tax		11. Country			
				12. Medicare Premium Total			

FORM RRB-1099-R

[To Form 8949](#)

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable checkbox on Form 8949	OMB No. 1545-0715 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2022</div> Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
			1a Description of property (Example: 100 sh. XYZ Co.)		
PAYER'S TIN		RECIPIENT'S TIN		1b Date acquired	1c Date sold or disposed
RECIPIENT'S name			1d Proceeds \$	1e Cost or other basis \$	
			1f Accrued market discount \$	1g Wash sale loss disallowed \$	
Street address (including apt. no.)			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code			4 Federal income tax withheld \$ To 1040 pg 2 line 25b	5 If checked, noncovered security <input type="checkbox"/>	
Account number (see instructions)			6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>	
CUSIP number		FATCA filing requirement <input type="checkbox"/>		8 Profit or (loss) realized in 2022 on closed contracts \$	9 Unrealized profit or (loss) on open contracts— 12/31/2021 \$
14 State name	15 State identification no.	16 State tax withheld \$		10 Unrealized profit or (loss) on open contracts— 12/31/2022 \$	11 Aggregate profit or (loss) on contracts \$
12 If checked, basis reported to IRS <input type="checkbox"/>			13 Bartering \$		

Copy 1
For State Tax
Department

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2022

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2022

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; line-height: 1; margin-right: 10px;">}</div> <div style="border-top: 1px dotted black; flex-grow: 1;"></div> </div> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

[To Sch D](#)

Form **8949**
Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074
2022
Attachment
Sequence No. **12A**

Name(s) shown on return _____ Social security number or taxpayer identification number _____

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked).

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
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Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
	(f) Code(s) from instructions	(g) Amount of adjustment						
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . .								

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	See 1099-G pg 29
2a	Alimony received	2a	Client documents
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	See Schedule C pg 30
4	Other gains or (losses). Attach Form 4797	4	See Form 4797 pgs 32-33
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	See Schedule E pg 34
6	Farm income or (loss). Attach Schedule F	6	Out of Scope
7	Unemployment compensation	7	See 1099-G pg 29
8	Other income:		
a	Net operating loss	8a	(Out of Scope)
b	Gambling	8b	See W-2G pg 39
c	Cancellation of debt	8c	See 1099-C & A pg 40
d	Foreign earned income exclusion from Form 2555	8d	See Form 2555 pgs 41-43
e	Income from Form 8853	8e	See Form 8853 pgs 44-45
f	Income from Form 8889	8f	See Form 8889 pg 46
g	Alaska Permanent Fund dividends	8g	See Form 8615 pg 48
h	Jury duty pay	8h	Client documents
i	Prizes and awards	8i	Client documents
j	Activity not engaged in for profit income	8j	Out of Scope
k	Stock options	8k	Out of Scope
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	Out of Scope
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	Client documents
n	Section 951(a) inclusion (see instructions)	8n	Out of Scope
o	Section 951A(a) inclusion (see instructions)	8o	Out of Scope
p	Section 461(l) excess business loss adjustment	8p	Out of Scope
q	Taxable distributions from an ABLE account (see instructions)	8q	See 1099-QA pg 49
r	Scholarship and fellowship grants not reported on Form W-2	8r	See 1098-T pg 49
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	(See Pub 4012 D) pg 15
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	See W-2 pgs 12-14
u	Wages earned while incarcerated	8u	See W-2 pgs 12-14
z	Other income. List type and amount: _____	8z	See 1099-misc pg 50
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	To 1040 pg 1 Line 8

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses	11	Client Documents
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	See Form 2106 pgs 51-52
13	Health savings account deduction. Attach Form 8889	13	See 5498-SA pg 47
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	See Form 3903 pg 53
15	Deductible part of self-employment tax. Attach Schedule SE	15	See Schedule SE pg 54
16	Self-employed SEP, SIMPLE, and qualified plans	16	Out of Scope
17	Self-employed health insurance deduction	17	Client Documents
18	Penalty on early withdrawal of savings	18	See 1099-INT pg 18
19a	Alimony paid	19a	Client Documents
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	See 5498 pg 55
21	Student loan interest deduction	21	See 1098-E pg 55
22	Reserved for future use	22	
23	Archer MSA deduction	23	Out of Scope
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	Client Documents
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	Out of Scope
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	Client Documents
d	Reforestation amortization and expenses	24d	Out of Scope
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	See 1099-G pg 29
f	Contributions to section 501(c)(18)(D) pension plans	24f	Out of Scope
g	Contributions by certain chaplains to section 403(b) plans	24g	Out of Scope
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	Out of Scope
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	Out of Scope
j	Housing deduction from Form 2555	24j	See Form 2555 pg 41-43
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	Out of Scope
z	Other adjustments. List type and amount: _____	24z	Client documents
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	To 1040 pg 1 line 10

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ To Sch 1 Line 7	OMB No. 1545-0120 Form 1099-G (Rev. January 2022) For calendar year 20 ____	Certain Government Payments	
PAYER'S TIN	RECIPIENT'S TIN	2 State or local income tax refunds, credits, or offsets \$ To Sch 1 Line 1	3 Box 2 amount is for tax year		4 Federal income tax withheld \$ To 1040 pg 2 line 25b
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$		Copy 1 For State Tax Department
Street address (including apt. no.)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain \$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld \$	

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

www.irs.gov/Form1099G

Department of the Treasury - 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.				OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 ____	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ To Sch C		Copy B For Recipient <small>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.</small>	
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3 			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ To 1040 pg 2 line 25b			
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no.	7 State income \$	

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

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022
Attachment
Sequence No. **09**

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2022, check here <input type="checkbox"/>	
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No	
J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			
9 Car and truck expenses (see instructions)	9			
10 Commissions and fees	10			
11 Contract labor (see instructions)	11			
12 Depletion	12			
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			
14 Employee benefit programs (other than on line 19)	14			
15 Insurance (other than health)	15			
16 Interest (see instructions):				
a Mortgage (paid to banks, etc.)	16a			
b Other	16b			
17 Legal and professional services	17			
18 Office expense (see instructions)	18			
19 Pension and profit-sharing plans	19			
20 Rent or lease (see instructions):				
a Vehicles, machinery, and equipment	20a			
b Other business property	20b			
21 Repairs and maintenance	21			
22 Supplies (not included in Part III)	22			
23 Taxes and licenses	23			
24 Travel and meals:				
a Travel	24a			
b Deductible meals (see instructions)	24b			
25 Utilities	25			
26 Wages (less employment credits)	26			
27a Other expenses (from line 48)	27a			
b Reserved for future use	27b			
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			
29 Tentative profit or (loss). Subtract line 28 from line 7	29			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6199 . Your loss may be limited.				32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.
Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment
Sequence No. **27**

Name(s) shown on return _____ Identifying number _____

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 39	3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5
6 Gain, if any, from line 32, from other than casualty or theft	6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.	
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	
8 Nonrecaptured net section 1231 losses from prior years. See instructions	8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.	9 To Sch D

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	
11 Loss, if any, from line 7	11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12
13 Gain, if any, from line 31	13
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16
17 Combine lines 10 through 16.	17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.	
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(i), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	
18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	
18b	To Sch 1 Line 4

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
	Property A	Property B	Property C
	Property D		
	<i>These columns relate to the properties on lines 19A through 19D.</i>		
20	Gross sales price (Note: See line 1a before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage. See instructions	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recaptured depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions **Yes** **No**
B If "Yes," did you or will you file required Form(s) 1099? **Yes** **No**

1a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV
		A	B	A	B	<input type="checkbox"/>
A						<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

Income:		Properties:		
		A	B	C
3	Rents received	3		
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7		
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10		
11	Management fees	11		
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14		
15	Supplies	15		
16	Taxes	16		
17	Utilities	17		
18	Depreciation expense or depletion	18		
19	Other (list)	19		
20	Total expenses. Add lines 5 through 19	20		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d		
e	Total of all amounts reported on line 20 for all properties	23e		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2022

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section **Yes** **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	See Sch K-1 1065		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C	See Sch K-1 1120-S		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30	Add columns (h) and (k) of line 29a			30
31	Add columns (g), (i), and (j) of line 29b.			31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31			32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	See Sch K-1 1041	
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35	Add columns (d) and (f) of line 34a		35
36	Add columns (c) and (e) of line 34b		36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

Schedule K-1 (Form 1041)

Department of the Treasury Internal Revenue Service

2022

For calendar year 2022, or tax year

Final K-1

Amended K-1

OMB No. 1545-0092

beginning / / 2022 ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust
A Estate's or trust's employer identification number
B Estate's or trust's name
C Fiduciary's name, address, city, state, and ZIP code
D Check if Form 1041-T was filed and enter the date it was filed
E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary
F Beneficiary's identifying number
G Beneficiary's name, address, city, state, and ZIP code
H Domestic beneficiary Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Line number, Description. Rows include Interest income, Ordinary dividends, Qualified dividends, Net short-term capital gain, Net long-term capital gain, 28% rate gain, Alternative minimum tax adjustment, Unrecaptured section 1250 gain, Other portfolio and nonbusiness income, Ordinary business income, Net rental real estate income, Credits and credit recapture, Other rental income, Directly apportioned deductions, Other information, Estate tax deduction.

*See attached statement for additional information.
Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Schedule K-1 (Form 1065)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

Form sections A, B, C, D: Partnership's employer identification number, name, address, IRS center, and PTP check.

Part II Information About the Partner

Form sections E through N: Partner's SSN/TIN, name, partner type, share of profit/loss/capital, liabilities, capital account analysis, and net unrecognized gain/loss.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Line number, Description. Rows include Ordinary business income, Net rental real estate income, Credits, Dividends, etc.

22 More than one activity for at-risk purposes* 23 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Schedule K-1 (Form 1120-S)

Department of the Treasury Internal Revenue Service

2022

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
B Corporation's name, address, city, state, and ZIP code
C IRS Center where corporation filed return
D Corporation's total number of shares
Beginning of tax year
End of tax year

Part II Information About the Shareholder

E Shareholder's identifying number
F Shareholder's name, address, city, state, and ZIP code
G Current year allocation percentage %
H Shareholder's number of shares
Beginning of tax year
End of tax year
I Loans from shareholder
Beginning of tax year \$
End of tax year \$

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Line number, and Other information. Rows include: 1 Ordinary business income (loss), 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4 Interest income, 5a Ordinary dividends, 5b Qualified dividends, 6 Royalties, 7 Net short-term capital gain (loss), 8a Net long-term capital gain (loss), 8b Collectibles (28%) gain (loss), 8c Unrecaptured section 1250 gain, 9 Net section 1231 gain (loss), 10 Other income (loss), 11 Section 179 deduction, 12 Other deductions, 13 Credits, 14 Schedule K-3 is attached if checked, 15 Alternative minimum tax (AMT) items, 16 Items affecting shareholder basis, 17 Other information, 18 More than one activity for at-risk purposes*, 19 More than one activity for passive activity purposes*.

* See attached statement for additional information.

To Sch 1 Line 8b

3232

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PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings \$	2 Date won	OMB No. 1545-0238 Form W-2G Certain Gambling Winnings (Rev. January 2021) For calendar year 20 ____ For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns. File with Form 1096 Copy A For Internal Revenue Service Center
		3 Type of wager	4 Federal income tax withheld \$ To 1040 pg 2 line 25b	
		5 Transaction	6 Race	
		7 Winnings from identical wagers \$	8 Cashier	
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window	
WINNER'S name		11 First identification	12 Second identification	
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings \$	
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$	16 Local winnings \$	
		17 Local income tax withheld \$	18 Name of locality	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

Form **W-2G** (Rev. 1-2021)

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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[To Sch 1 Line 8c](#)

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 Form 1099-C (Rev. January 2022)	Cancellation of Debt
		2 Amount of debt discharged \$		
		3 Interest, if included in box 2 \$		
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy B For Debtor 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 taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

Form **1099-C** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				OMB No. 1545-0877 Form 1099-A (Rev. January 2022)	Acquisition or Abandonment of Secured Property
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	Copy B For Borrower 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 taxable income results from this transaction and the IRS determines that it has not been reported.	
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		3	4 Fair market value of property \$		
Account number (see instructions)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>			
		6 Description of property			

Form **1099-A** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

- 16** The physical presence test is based on the 12-month period from _____ through _____
- 17** Enter your principal country of employment during your tax year. _____
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column **(f)** below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2022 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2022, no matter when you performed the service.

2022 Foreign Earned Income		Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc.	19
20	Allowable share of income for personal services performed (see instructions):	
a	In a business (including farming) or profession	20a
b	In a partnership. List partnership's name and address and type of income. _____	20b
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	
a	Home (lodging)	21a
b	Meals	21b
c	Car	21c
d	Other property or facilities. List type and amount. _____	21d
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:	
a	Cost of living and overseas differential	22a
b	Family	22b
c	Education	22c
d	Home leave	22d
e	Quarters	22e
f	For any other purpose. List type and amount. _____	22f
g	Add lines 22a through 22f	22g
23	Other foreign earned income. List type and amount. _____	23
24	Add lines 19 through 21d, line 22g, and line 23	24
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2022 foreign earned income	26

Part V All Taxpayers	
27	Enter the amount from line 26 27
Are you claiming the housing exclusion or housing deduction?	
<input type="checkbox"/> Yes. Complete Part VI.	
<input type="checkbox"/> No. Go to Part VII.	

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction	
28	Qualified housing expenses for the tax year (see instructions) 28
29a	Enter location where housing expenses incurred. See instructions.
29b	Enter limit on housing expenses. See instructions. 29b
30	Enter the smaller of line 28 or line 29b 30
31	Number of days in your qualifying period that fall within your 2022 tax year (see instructions) 31 days
32	Multiply \$49.10 by the number of days on line 31. If 365 is entered on line 31, enter \$17,920 here 32
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX 33
34	Enter employer-provided amounts. See instructions 34
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" 35
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII 36
Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.	

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion	
37	Maximum foreign earned income exclusion. Enter \$112,000 37
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2022 tax year. See the instructions for line 31. } 38 days
39	• If line 38 and the number of days in your 2022 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2022 tax year and enter the result as a decimal (rounded to at least three places). } 39
40	Multiply line 37 by line 39 40
41	Subtract line 36 from line 27 41
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII 42

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both	
43	Add lines 36 and 42 43
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation 44
45	Subtract line 44 from line 43. Enter the result here and on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line 45 To Sch 1 Line 8d

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36, and (b) line 27 is more than line 43.	
46	Subtract line 36 from line 33 46
47	Subtract line 43 from line 27 47
48	Enter the smaller of line 46 or line 47 48
Note: If line 47 is more than line 48 and you couldn't deduct all of your 2021 housing deduction because of the 2021 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.	
49	Housing deduction carryover from 2021 (from the Housing Deduction Carryover Worksheet in the instructions) 49
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line 50 To Sch 1 Line 24j

**Archer MSAs and
 Long-Term Care Insurance Contracts**
 Go to www.irs.gov/Form8853 for instructions and the latest information.
 Attach to Form 1040, 1040-SR, or 1040-NR.

Social security number of MSA
 account holder. If both spouses
 have MSAs, see instructions

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2022	1	
2	Archer MSA contributions you made for 2022, including those made in 2023 by the unextended due date of your return that were for 2022. Don't include rollovers. See instructions	2	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23	5	Out of Scope
Caution: If line 2 is more than line 5, you may have to pay an additional tax. See instructions.			

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2022 from all Archer MSAs (see instructions)	6a	
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the unextended due date of your return. See instructions	6b	
c	Subtract line 6b from line 6a	6c	
7	Unreimbursed qualified medical expenses (see instructions)	7	
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e	8	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e	9b	Out of Scope

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2022 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2022 from all Medicare Advantage MSAs (see instructions)	10	
11	Unreimbursed qualified medical expenses (see instructions)	11	
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e	12	
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 50% tax. Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2021. Also include this amount in the total on Schedule 2 (Form 1040), line 17f	13b	Out of Scope

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 24091H

Form **8853** (2022)

Name of policyholder (as shown on return)

Social security number of policyholder

Section C. Long-Term Care (LTC) Insurance Contracts. See *Filing Requirements for Section C* in the instructions before completing this section.

If more than one Section C is attached, check here

14a Name of insured _____ **b** Social security number of insured _____

15 In 2022, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? **Yes** **No**

16 Was the insured a terminally ill individual? **Yes** **No**

Note: If "Yes" and the **only** payments you received in 2022 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17**

Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8e, or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12.

18 Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18**

19 Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions **19**

20 Add lines 18 and 19 **20**

Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

21 Multiply \$390 by the number of days in the LTC period **21**

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22**

23 Enter the **larger** of line 21 or line 22 **23**

24 Reimbursements for qualified LTC services provided for the insured during the LTC period **24**

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

25 Per diem limitation. Subtract line 24 from line 23 **25**

26 **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e, or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. For taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount **26** [To Sch 1 Line 8e](#)

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form8889 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Social security number of HSA beneficiary.
 If both spouses have HSAs, see instructions.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 See 5498-SA
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8
9	Employer contributions made to your HSAs for 2022	9 See W-2
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11
12	Subtract line 11 from line 8. If zero or less, enter -0-	12
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 To Sch 1 Line 13

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a See 1099-SA
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16 To Sch 1 Line 8f
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b To Sch 2 Line 17c

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21 To Sch 2 Line 17d

To Form 8889 Line 14a

9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 Form 1099-SA (Rev. November 2019) For calendar year 20	
PAYER'S TIN	RECIPIENT'S TIN	1 Gross distribution \$	2 Earnings on excess cont. \$
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Distributions From an HSA, Archer MSA, or Medicare Advantage MSA

Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

Form 1099-SA (Rev. 11-2019) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

To Form 8889 Line 2

2727 VOID CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2022 and 2023 for 2022 \$		OMB No. 1545-1518 2022 Form 5498-SA	
2 Total contributions made in 2022 \$					
TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2023 for 2022 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.	
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

HSA, Archer MSA, or Medicare Advantage MSA Information

Form 5498-SA Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

Form **8615**
Department of the Treasury
Internal Revenue Service

Tax for Certain Children Who Have Unearned Income
Attach only to the child's Form 1040 or 1040-NR.
Go to www.irs.gov/Form8615 for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment
Sequence No. **33**

Child's name shown on return	Child's social security number
A Parent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's social security number
C Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	

Part I Child's Net Unearned Income

1 Enter the child's unearned income. See instructions	1	
2 If the child did not itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040-NR), enter \$2,300. Otherwise, see instructions	2	
3 Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return.	3	
4 Enter the child's taxable income from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions.	4	
5 Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return.	5	

Part II Tentative Tax Based on the Tax Rate of the Parent

6 Enter the parent's taxable income from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions	6	
7 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	
8 Add lines 5, 6, and 7. See instructions	8	
9 Enter the tax on the amount on line 8 based on the parent's filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	9	
10 Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. Do not include any tax from Form 4972 or Form 8814 , or any tax from the recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/>	10	
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	
12a Add lines 5 and 7 12a	12a	
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	x .
13 Multiply line 11 by line 12b	13	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4 14	14	
15 Enter the tax on the amount on line 14 based on the child's filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	15	
16 Add lines 13 and 15	16	
17 Enter the tax on the amount on line 4 based on the child's filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	17	
18 Enter the larger of line 16 or line 17 here and on the child's Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions	18	

[To Sch 1 Line 8g](#)

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-2262 2022 Form 1099-QA	Distributions From ABLÉ Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.
		2 Earnings \$		
PAYER'S TIN	RECIPIENT'S TIN	3 Basis \$	4 Program-to-program transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check if ABLÉ account terminated in 2022 <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-QA** Cat. No. 67554X www.irs.gov/Form1099QA Department of the Treasury - Internal Revenue Service
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If Tuition larger
[To Form 8863](#)

If Scholarship larger
[To Sch 1 Line 8r](#)

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2022 Form 1098-T	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
		2		
FILER'S employer identification no.	STUDENT'S TIN	3		
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

[To Sch 1 Line 8z](#)

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	2 Royalties \$	OMB No. 1545-0115 Form 1099-MISC (Rev. January 2022) For calendar year 20 ____	Miscellaneous Information Copy 1 For State Tax Department	
		3 Other income \$	4 Federal income tax withheld \$	To 1040 pg 2 line 25b		
		5 Fishing boat proceeds \$	6 Medical and health care payments \$			
PAYER'S TIN	RECIPIENT'S TIN	7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$			
		11 Fish purchased for resale \$	12 Section 409A deferrals \$			
Account number (see instructions)		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments \$	15 Nonqualified deferred compensation \$		
Account number (see instructions)		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		
		\$	----- \$	----- \$		

To Sch 1 Line 12

Form **2106**

Employee Business Expenses

OMB No. 1545-0074

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2106 for instructions and the latest information.

Attachment
Sequence No. **129**

Your name	Occupation in which you incurred expenses	Social security number
-----------	---	------------------------

Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3	
4 Business expenses not included on lines 1 through 3. Don't include meals	4	
5 Meals expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
--	----------	--

Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	8	
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return		10

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2022)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 / /	/ /
12	Total miles the vehicle was driven during 2022	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 58.5¢ (0.585) (January 1–June 30) and 62.5¢ (0.625) (July 1–December 31). Enter the result here and on line 1	22
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Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation (see instructions)	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter section 179 deduction and special allowance (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

To Sch 1 Line 14

Moving Expenses

Go to www.irs.gov/Form3903 for instructions and the latest information.
 Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022
 Attachment
 Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station.
 Check here to certify that you meet these requirements. See the instructions

1 Transportation and storage of household goods and personal effects (see instructions)	1	
2 Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals.	2	
3 Add lines 1 and 2	3	
4 Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	
5 Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, 1040-SR, 1040-NR, line 1h. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your moving expense deduction	5	

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Go to www.irs.gov/ScheduleSE for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2**

3 Combine lines 1a, 1b, and 2 **3**

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a**

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c**

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b**

6 Add lines 4c and 5b **6**

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022 **7** 147,000

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9**

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10**

11 Multiply line 6 by 2.9% (0.029) **11**

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** [To Sch 2 Line 4](#)

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** [To Sch 1 Line 15](#)

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$9,060, **or (b)** your net farm profits² were less than \$6,540.

14 Maximum income for optional methods **14** 6,040

15 Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** \$6,040. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14. **16**

17 Enter the **smaller** of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

[To Sch 1 Line 20](#)

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$	OMB No. 1545-0747 2022 Form 5498	IRA Contribution Information Copy B For Participant This information is being furnished to the IRS.
		2 Rollover contributions \$		
		3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	5 FMV of account \$	6 Life insurance cost included in box 1 \$	
PARTICIPANT'S name		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions \$	
Street address (including apt. no.)		8 SEP contributions \$	10 Roth IRA contributions \$	
City or town, state or province, country, and ZIP or foreign postal code		11 If checked, required minimum distribution for 2023 <input type="checkbox"/>	12a RMD date	
		12b RMD amount \$	13a Postponed/late contrib. \$	
		13b Year	13c Code	
		14a Repayments \$	14b Code	
Account number (see instructions)		15a FMV of certain specified assets \$	15b Code(s)	

Form **5498** (keep for your records) www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

[To Sch 1 Line 21](#)

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 2022 Form 1098-E	Student Loan Interest Statement Copy B For Borrower 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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received by lender \$	
BORROWER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	

Form **1098-E** (keep for your records) www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
	1 Medical and dental expenses (see instructions)	1 Client Documents	
	2 Enter amount from Form 1040 or 1040-SR, line 11	2	
	3 Multiply line 2 by 7.5% (0.075)	3	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a Client Documents	
	b State and local real estate taxes (see instructions)	5b Real Estate Tax Statement	
	c State and local personal property taxes	5c Property Tax Statement	
	d Add lines 5a through 5c	5d	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	
	6 Other taxes. List type and amount: _____	6	
	7 Add lines 5e and 6.		7
Interest You Paid <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a See 1098	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____	8b Client Documents	
	c Points not reported to you on Form 1098. See instructions for special rules	8c Client Documents	
	d Reserved for future use	8d	
	e Add lines 8a through 8c	8e	
	9 Investment interest. Attach Form 4952 if required. See instructions.	9	
	10 Add lines 8e and 9.		10
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11 Client Documents	
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12 Client Documents	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13		14
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15 Client Documents
Other Itemized Deductions	16 Other— from list in instructions. List type and amount: _____		16 Client Documents
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	To 1040 Line 12
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

[To Sch A Line 8](#)

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.		*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__	Mortgage Interest Statement
1 Mortgage interest received from payer(s)/borrower(s)* \$		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	PAYER'S/BORROWER'S TIN			2 Outstanding mortgage principal \$
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$		
City or town, state or province, country, and ZIP or foreign postal code		7 <input 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.		
9 Number of properties securing the mortgage		8 Address or description of property securing mortgage		
10 Other				
Account number (see instructions)				
		11 Mortgage acquisition date		

Form **8995**

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10
11	Taxable income before qualified business income deduction (see instructions)	11	
12	Net capital gain (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	
14	Income limitation. Multiply line 13 by 20% (0.20)		14
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 To 1040 Line 13
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 ()	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17 ()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 37806C

Form **8995** (2022)

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Tax

- | | | | |
|---|--|---|---|
| 1 | Alternative minimum tax. Attach Form 6251 | 1 | Out of Scope |
| 2 | Excess advance premium tax credit repayment. Attach Form 8962 | 2 | See Form 8962 pgs 61-62 |
| 3 | Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 | 3 | To 1040 Pg 2 Line 17 |

Part II Other Taxes

- | | | | |
|----|---|----|---|
| 4 | Self-employment tax. Attach Schedule SE | 4 | See Schedule SE pg 54 |
| 5 | Social security and Medicare tax on unreported tip income. Attach Form 4137 | 5 | See Form 4137 pg 63 |
| 6 | Uncollected social security and Medicare tax on wages. Attach Form 8919 | 6 | Out of Scope |
| 7 | Total additional social security and Medicare tax. Add lines 5 and 6 | 7 | |
| 8 | Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here <input type="checkbox"/> | 8 | See Form 5329 pgs 64-65 |
| 9 | Household employment taxes. Attach Schedule H | 9 | Out of Scope |
| 10 | Repayment of first-time homebuyer credit. Attach Form 5405 if required | 10 | See Form 5405 pg 66 |
| 11 | Additional Medicare Tax. Attach Form 8959 | 11 | Out of Scope |
| 12 | Net investment income tax. Attach Form 8960 | 12 | Out of Scope |
| 13 | Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 | 13 | See W-2 pgs 12-14 |
| 14 | Interest on tax due on installment income from the sale of certain residential lots and timeshares | 14 | Out of Scope |
| 15 | Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 | 15 | Out of Scope |
| 16 | Recapture of low-income housing credit. Attach Form 8611 | 16 | Out of Scope |

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040) 2022

F

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	Out of Scope
b	Recapture of federal mortgage subsidy, if you sold your home see instructions Client Documents	17b	Out of Scope
c	Additional tax on HSA distributions. Attach Form 8889	17c	See Form 8889 pg 46
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	See Form 8889 pg 46
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	Out of Scope
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	Out of Scope
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	Out of Scope
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	Out of Scope
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	Out of Scope
j	Section 72(m)(5) excess benefits tax	17j	Out of Scope
k	Golden parachute payments	17k	Out of Scope
l	Tax on accumulation distribution of trusts	17l	Out of Scope
m	Excise tax on insider stock compensation from an expatriated corporation	17m	Out of Scope
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	Out of Scope
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	Out of Scope
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	Out of Scope
q	Any interest from Form 8621, line 24	17q	Out of Scope
z	Any other taxes. List type and amount: _____	17z	Out of Scope
18	Total additional taxes. Add lines 17a through 17z	18	
19	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	Out of Scope
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	To 1040 Pg 2 Line 23b

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

Your social security number

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions		1	
2a	Modified AGI. Enter your modified AGI. See instructions	2a		
b	Enter the total of your dependents' modified AGI. See instructions	2b		
3	Household income. Add the amounts on lines 2a and 2b. See instructions		3	
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC		4	
5	Household income as a percentage of federal poverty line (see instructions)		5	%
6	Reserved for future use			
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions		7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount
			8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
 Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. **No.** Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
 Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12–23 **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	To Sch 3 Line 9

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	To Sch 2 Line 2

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSF Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSF Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSF Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSF Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form **4137**

Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **24**

Go to www.irs.gov/Form4137 for the latest information.

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.		Social security number	
1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)
A			
B			
C			
D			
E			
2	Total cash and charge tips you received in 2022. Add the amounts from line 1, column (c)	2	
3	Total cash and charge tips you reported to your employer(s) in 2022. Add the amounts from line 1, column (d)		3
4	Subtract line 3 from line 2. You must include this amount on line 1c of Form 1040, 1040-SR, or 1040-NR. See <i>Allocated tips</i> on page 2.		4
5	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions)		5
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4.		6
7	Maximum amount of wages (including tips) subject to social security tax	7	147,000
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-		9
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions		10
11	Multiply line 10 by 0.062 (social security tax rate)		11
12	Multiply line 6 by 0.0145 (Medicare tax rate)		12
13	Add lines 11 and 12. Enter here and include as tax on Schedule 2 (Form 1040), line 5; Form 1040-PR, Part I, line 6; or Form 1040-SS, Part I, line 6. See your tax return instructions.		13

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form4137.

What's New

For 2022, the maximum wages and tips subject to social security tax increases to \$147,000. The social security tax rate an employee must pay on tips remains at 6.2%.

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. See the Instructions for Form 8959 for more information on the Additional Medicare Tax.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, 1040-SR, or 1040-NR, line 1c. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



CAUTION If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Information, or Form 1099-NEC, Nonemployee Compensation, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. You must also file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

Form **5329**
 Department of the Treasury
 Internal Revenue Service

**Additional Taxes on Qualified Plans
 (Including IRAs) and Other Tax-Favored Accounts**
 Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form5329 for instructions and the latest information.

OMB No. 1545-0074
2022
 Attachment
 Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions. Your social security number

Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no.

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions. If this is an amended return, check here

Foreign country name Foreign province/state/county Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.			

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2022 than is allowable or you had an amount on line 17 of your 2021 Form 5329.

9	Enter your excess contributions from line 16 of your 2021 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2022 traditional IRA distributions included in income (see instructions)	11	
12	2022 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2022 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2022 than is allowable or you had an amount on line 25 of your 2021 Form 5329.

18	Enter your excess contributions from line 24 of your 2021 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2022 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2022 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2022 were more than is allowable or you had an amount on line 33 of your 2021 Form 5329.

26	Enter the excess contributions from line 32 of your 2021 Form 5329. See instructions. If zero, go to line 31		26
27	If the contributions to your Coverdell ESAs for 2022 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2022 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28		29
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30
31	Excess contributions for 2022 (see instructions)		31
32	Total excess contributions. Add lines 30 and 31		32
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		33

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2022 than is allowable or you had an amount on line 41 of your 2021 Form 5329.

34	Enter the excess contributions from line 40 of your 2021 Form 5329. See instructions. If zero, go to line 39		34
35	If the contributions to your Archer MSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2022 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36		37
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38
39	Excess contributions for 2022 (see instructions)		39
40	Total excess contributions. Add lines 38 and 39		40
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		41

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2022 than is allowable or you had an amount on line 49 of your 2021 Form 5329.

42	Enter the excess contributions from line 48 of your 2021 Form 5329. If zero, go to line 47		42
43	If the contributions to your HSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2022 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44		45
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46
47	Excess contributions for 2022 (see instructions)		47
48	Total excess contributions. Add lines 46 and 47		48
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8		49

Part VIII Additional Tax on Excess Contributions to an ABLER Account. Complete this part if contributions to your ABLER account for 2022 were more than is allowable.

50	Excess contributions for 2022 (see instructions)		50
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLER account on December 31, 2022. Include this amount on Schedule 2 (Form 1040), line 8		51

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2022 (see instructions)		52
53	Amount actually distributed to you in 2022		53
54	Subtract line 53 from line 52. If zero or less, enter -0-		54
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8		55

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Form **5405**
(Rev. November 2022)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.
Go to www.irs.gov/Form5405 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY). See instructions
- 2 If you meet the following conditions, check here
I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with U.S. Government orders for qualified official extended duty service. No repayment of the credit is required. See instructions. Stop here.
- 3 Check the box below that applies to you. See the instructions for the definition of "related person."
 - a I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
 - b I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.
 - c I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.
 - d I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.
 - e I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is: _____
The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
 - f My home was destroyed, condemned, or sold under threat of condemnation and I had a gain. See instructions.
 - g My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain. See instructions.
 - h The taxpayer who claimed the credit died in 2022. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2022 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4 Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	
5 Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2021	5	
6 Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	
7 Enter the gain on the disposition of your main home (from line 15 below)	7	
8 Amount of the credit to be repaid. See instructions Next: Enter the amount from line 8 on your 2022 Schedule 2 (Form 1040), line 10.	8	

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9 Selling price of home, insurance proceeds, or gross condemnation award	9	
10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	
11 Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	
12 Adjusted basis of home sold (see instructions)	12	
13 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount of the credit you repaid with your tax returns for the years 2010 through 2021	13	
14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	
15 Subtract line 14 from line 11	15	

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2020.

• If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b		
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c		2d	
3	Add lines 1 and 2d		3	
4	Number of qualifying children under age 17 with the required social security number	4		
5	Multiply line 4 by \$2,000		5	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500		7	
8	Add lines 5 and 7		8	
9	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } 		9	
10	Subtract line 9 from line 3. <ul style="list-style-type: none"> • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } 		10	
11	Multiply line 10 by 5% (0.05)		11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.		12	
13	Enter the amount from the Credit Limit Worksheet A		13	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.		14	To 1040 Pg 2 Line 19

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<input type="checkbox"/>	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b		17
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	To 1040 Pg 2 Line 28
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**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	See Form 1116 pgs 71-72
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	See Form 2441 pgs 16-17
3	Education credits from Form 8863, line 19	3	See Form 8863 pgs 82-83
4	Retirement savings contributions credit. Attach Form 8880	4	See Form 8880 pg 73
5	Residential energy credits. Attach Form 5695	5	See Form 5695 pgs 74-75
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	Out of Scope
b	Credit for prior year minimum tax. Attach Form 8801	6b	Out of Scope
c	Adoption credit. Attach Form 8839	6c	Out of Scope
d	Credit for the elderly or disabled. Attach Schedule R	6d	See Schedule R pgs 76-77
e	Alternative motor vehicle credit. Attach Form 8910	6e	Out of Scope
	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	Out of Scope
g	Mortgage interest credit. Attach Form 8396	6g	Out of Scope
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	Out of Scope
i	Qualified electric vehicle credit. Attach Form 8834	6i	Out of Scope
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	Out of Scope
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	Out of Scope
l	Amount on Form 8978, line 14. See instructions	6l	Out of Scope
z	Other nonrefundable credits. List type and amount: _____		
		6z	Out of Scope
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	To 1040 Pg 2 Line 20

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2022

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	See Form 8962 pgs 61-62
10	Amount paid with request for extension to file (see instructions)	10	Client Documents
11	Excess social security and tier 1 RRTA tax withheld	11	Client Documents
12	Credit for federal tax on fuels. Attach Form 4136	12	Out of Scope
13	Other payments or refundable credits:		
a	Form 2439	13a	Out of Scope
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b	See Form 7202 pgs 78-80
c	Reserved for future use	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	Out of Scope
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	Out of Scope
g	Reserved for future use	13g	
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h	See Form 7202 pgs 78-80
z	Other payments or refundable credits. List type and amount: _____	13z	Out of Scope
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	To 1040 Pg 2 Line 31

Form **1116**
 Department of the Treasury
 Internal Revenue Service

Foreign Tax Credit
 (Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
 Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2022
 Attachment
 Sequence No. **19**

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** Section 951A category income **c** Passive category income **e** Section 901(j) income **g** Lump-sum distributions
b Foreign branch category income **d** General category income **f** Certain income re-sourced by treaty

h Resident of (name of country) _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i	Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related :				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		In foreign currency				In U.S. dollars				
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties		(s) Interest
A										
B										
C										
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2									8

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2022)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	
11	Add lines 9 and 10	11	
12	Reduction in foreign taxes (see instructions)	12	()
13	Taxes reclassified under high tax kickout (see instructions)	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	
16	Adjustments to line 15 (see instructions)	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20	
21	Multiply line 20 by line 19 (maximum amount of credit)	21	
22	Increase in limitation (section 960(c))	22	
23	Add lines 21 and 22	23	
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions	24	

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign branch category income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	
34	Reduction of credit for international boycott operations. See instructions for line 12	34	
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

Name(s) shown on return

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$34,000 (\$51,000 if head of household; \$68,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005; (b) is claimed as a dependent on someone else's 2022 tax return; or (c) was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2022. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2022 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2019 and **before** the due date (including extensions) of your 2022 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you can't take this credit
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		

If line 8 is—		And your filing status is—		
Over —	But not over —	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
Enter on line 9—				
---	\$20,500	0.5	0.5	0.5
\$20,500	\$22,000	0.5	0.5	0.2
\$22,000	\$30,750	0.5	0.5	0.1
\$30,750	\$33,000	0.5	0.2	0.1
\$33,000	\$34,000	0.5	0.1	0.1
\$34,000	\$41,000	0.5	0.1	0.0
\$41,000	\$44,000	0.2	0.1	0.0
\$44,000	\$51,000	0.1	0.1	0.0
\$51,000	\$68,000	0.1	0.0	0.0
\$68,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4

7	
8	
9	x 0 .
10	
11	
12	

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Part I Out of Scope, Part II In Scope

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

Go to www.irs.gov/Form5695 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022
Attachment
Sequence No. **158**

Name(s) shown on return

Your social security number

Part I Residential Clean Energy Credit (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2021**.

1	Qualified solar electric property costs		1
2	Qualified solar water heating property costs		2
3	Qualified small wind energy property costs		3
4	Qualified geothermal heat pump property costs		4
5	Qualified biomass fuel property costs		5
6a	Add lines 1 through 5		6a
b	Multiply line 6a by 30% (0.30)		6b
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.)		7a <input type="checkbox"/> Yes <input type="checkbox"/> No
	Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.		
b	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street	Unit No.	
	City, State, and ZIP code		
8	Qualified fuel cell property costs	8	
9	Multiply line 8 by 30% (0.30)	9	
10	Kilowatt capacity of property on line 8 above	10	
11	Enter the smaller of line 9 or line 10		11
12	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16		12
13	Add lines 6b, 11, and 12		13
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions)		14
15	Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5		15
16	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13	16	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13540P

Form **5695** (2022)

Part II Energy Efficient Home Improvement Credit

17a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) **17a** Yes No

Caution: If you checked the "No" box, you cannot claim the energy efficient home improvement credit. Do not complete Part II.

b Print the complete address of the main home where you made the qualifying improvements.

Caution: You can only have one main home at a time.

Number and street

Unit No.

City, State, and ZIP code

c Were any of these improvements related to the construction of this main home? **17c** Yes No

Caution: If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) **18**

19 Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

a Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC **19a**

b Exterior doors that meet or exceed the version 6.0 Energy Star program requirements **19b**

c Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home **19c**

d Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements **19d**

e Maximum amount of cost on which the credit can be figured **19e** \$2,000

f If you claimed window expenses on your Form 5695 prior to 2022, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- **19f**

g Subtract line 19f from line 19e. If zero or less, enter -0- **19g**

h Enter the smaller of line 19d or line 19g **19h**

20 Add lines 19a, 19b, 19c, and 19h **20**

21 Multiply line 20 by 10% (0.10) **21**

22 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

a Energy-efficient building property. Do not enter more than **\$300** **22a**

b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **\$150** **22b**

c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **\$50** **22c**

23 Add lines 22a through 22c **23**

24 Add lines 21 and 23 **24**

25 Maximum credit amount. (If you jointly occupied the home, see instructions) **25** \$500

26 Enter the amount, if any, from line 18 **26**

27 Subtract line 26 from line 25. If zero or less, **stop**; you cannot take the energy efficient home improvement credit **27**

28 Enter the smaller of line 24 or line 27 **28**

29 Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet (see instructions) **29**

30 **Energy efficient home improvement credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 **30**

[To Sch 3 Line 6d](#)

**Schedule R
(Form 1040)**

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleR for instructions and the latest information.

Attachment
Sequence No. **16**

Name(s) shown on return

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2022:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2022: Check only one box:

- | | | | |
|---|---|----------|--------------------------|
| Single,
Head of household, or
Qualifying surviving spouse | 1 You were 65 or older | 1 | <input type="checkbox"/> |
| | 2 You were under 65 and you retired on permanent and total disability | 2 | <input type="checkbox"/> |
| Married filing
jointly | 3 Both spouses were 65 or older | 3 | <input type="checkbox"/> |
| | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 | <input type="checkbox"/> |
| | 5 Both spouses were under 65, and both retired on permanent and total disability | 5 | <input type="checkbox"/> |
| | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 | <input type="checkbox"/> |
| | 7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability | 7 | <input type="checkbox"/> |
| Married filing
separately | 8 You were 65 or older and you lived apart from your spouse for all of 2022 | 8 | <input type="checkbox"/> |
| | 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2022 | 9 | <input type="checkbox"/> |

Did you check box 1, 3, 7, or 8?

Yes. Skip Part II and complete Part III on the back.

No. Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

- If:**
- 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2022, check this box
- If you checked this box, you don't have to get another statement for 2022.
 - If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750				
	Enter:			}	10
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div>	Yes. You must complete line 11. No. Enter the amount from line 10 on line 12 and go to line 13.			
11	If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			}	11
	<div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block; width: 15px; height: 15px; text-align: center; line-height: 15px;"> TIP </div> For more details on what to include on line 11, see Figure Your Credit in the instructions.				
12	If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10				12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2022.				
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	13a			
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)	13b			
c	Add lines 13a and 13b. (Even though these income items aren't taxable, they must be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c			
14	Enter the amount from Form 1040 or 1040-SR, line 11	14			
15	If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	15		}	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16			
17	Enter one-half of line 16		17		
18	Add lines 13c and 17				18
19	Subtract line 18 from line 12. If zero or less, stop ; you can't take the credit. Otherwise, go to line 20.				19
20	Multiply line 19 by 15% (0.15)				20
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions				21
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d				22

**Credits for Sick Leave and Family Leave
for Certain Self-Employed Individuals**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form7202 for instructions and the latest information.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person with
self-employment income

Part I Credit for Sick Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)

1	Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	1
2	Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Don't include days you included on line 1.) See instructions	2
3a	Enter the number from line 4 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	3a
b	Enter the number from line 6 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	3b
c	Add lines 3a and 3b	3c
d	Subtract line 3c from the number 10	3d
4a	Enter the smaller of line 1 or line 3d	4a
b	List each day included on line 4a (MM/DD):	
5	Subtract line 4a from line 3d	5
6a	Enter the smaller of line 2 or line 5	6a
b	List each day included on line 6a (MM/DD):	
Caution: The total of line 4a plus line 6a cannot exceed 10 days or line 3d, whichever is smaller.		
7a	Net earnings from self-employment (see instructions)	7a
b	Check this box if you are electing to use prior year net earnings from self-employment on line 7a. ▶ <input type="checkbox"/>	
8	Divide line 7a by 260 (round to nearest whole number)	8
9	Enter the smaller of line 8 or \$511	9
10	Multiply line 4a by line 9	10
11	Multiply line 8 by 67% (0.67)	11
12	Enter the smaller of line 11 or \$200	12
13	Multiply line 6a by line 12	13
14	Add lines 10 and 13	14
15a	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer after December 31, 2020, and before April 1, 2021 (see instructions)	15a
b	Enter the amount from line 15 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	15b
c	Add lines 15a and 15b	15c
16a	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer after December 31, 2020, and before April 1, 2021 (see instructions)	16a
b	Enter the amount from line 16 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	16b
c	Add lines 16a and 16b	16c
If line 15c and line 16c are both zero, skip to line 24 and enter the amount from line 14.		
17a	Add lines 13 and 16c	17a
b	Enter the amount from line 13 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	17b
c	Add lines 17a and 17b	17c
18	Enter the smaller of line 17c or \$2,000	18
19	Subtract line 18 from line 17c	19
20a	Add lines 10, 15c, and 18	20a
b	Enter the amount from line 10 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	20b
c	Add lines 20a and 20b	20c
21	Enter the smaller of line 20c or \$5,110	21
22	Subtract line 21 from line 20c	22
23	Add lines 19 and 22	23
24	Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b	24

[To Sch 3 Line 13b](#)

Part II Credit for Family Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)

25a	Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter. (Don't enter more than 50 days. Don't include any day you listed on either line 4b or line 6b.) See instructions	25a	
b	Enter the amount from line 25 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	25b	
c	Subtract line 25b from the number 50	25c	
d	Enter the smaller of line 25a or line 25c	25d	
26a	Net earnings from self-employment (see instructions)	26a	
b	Check this box if you are electing to use prior year net earnings from self-employment on line 26a <input type="checkbox"/>		
27	Divide line 26a by 260 (round to nearest whole number)	27	
28	Multiply line 27 by 67% (0.67)	28	
29	Enter the smaller of line 28 or \$200	29	
30	Multiply line 25d by line 29	30	
31a	Amount of qualified family leave wages you received from an employer after December 31, 2020, and before April 1, 2021 (see instructions)	31a	
b	Enter the amount from line 31 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	31b	
c	Add lines 31a and 31b	31c	
If line 31c is zero, skip to line 35 and enter the amount from line 30.			
32a	Add lines 30 and 31c	32a	
b	Enter the amount from line 30 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	32b	
c	Add lines 32a and 32b	32c	
33	Enter the smaller of line 32c or \$10,000	33	
34	Subtract line 33 from line 32c	34	
35	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b	35	To Sch 3 Line 13b

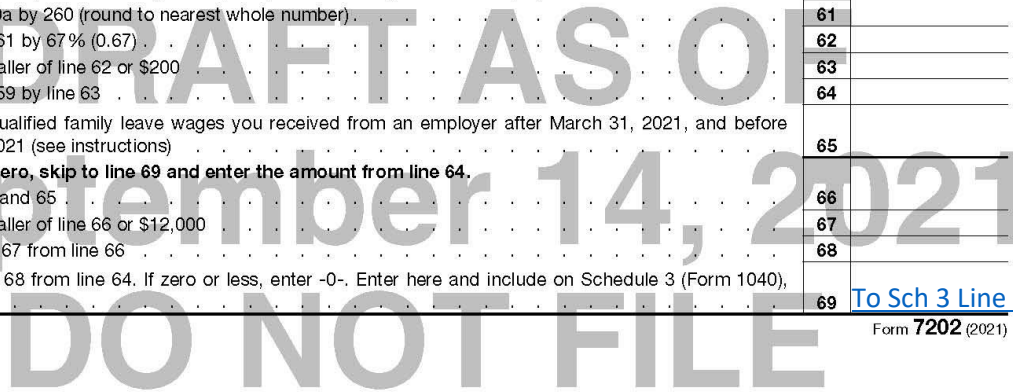
Part III Credit for Sick Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)

36	Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	36	
37	Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Don't include days you included on line 36.) See instructions	37	
38a	Enter the smaller of 10 days or the number of days entered on line 36	38a	
b	List each day included on line 38a (MM/DD): _____		
39	Subtract line 38a from the number 10	39	
40a	Enter the smaller of line 37 or line 39	40a	
b	List each day included on line 40a (MM/DD): _____		
Caution: The total of line 38a plus line 40a cannot exceed 10 days or line 39, whichever is smaller.			
41a	Net earnings from self-employment (see instructions)	41a	
b	Check this box if you are electing to use prior year net earnings from self-employment on line 41a <input type="checkbox"/>		
42	Divide line 41a by 260 (round to nearest whole number)	42	
43	Enter the smaller of line 42 or \$511	43	
44	Multiply line 38a by line 43	44	
45	Multiply line 42 by 67% (0.67)	45	
46	Enter the smaller of line 45 or \$200	46	
47	Multiply line 40a by line 46	47	
48	Add lines 44 and 47	48	
49	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer after March 31, 2021, and before October 1, 2021 (see instructions)	49	
50	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer after March 31, 2021, and before October 1, 2021 (see instructions)	50	
If line 49 and line 50 are both zero, skip to line 58 and enter the amount from line 48.			
51	Add lines 47 and 50	51	
52	Enter the smaller of line 51 or \$2,000	52	
53	Subtract line 52 from line 51	53	
54	Add lines 44, 49, and 52	54	
55	Enter the smaller of line 54 or \$5,110	55	
56	Subtract line 55 from line 54	56	
57	Add lines 53 and 56	57	
58	Subtract line 57 from line 48. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	58	To Sch 3 Line 13h

Part IV Credit for Family Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)

59	Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required or provided to another. (Don't enter more than 60 days. Don't include any day you listed on either line 38b or line 40b.) See instructions	59	
60a	Net earnings from self-employment (see instructions)	60a	
b	Check this box if you are electing to use prior year net earnings from self-employment on line 60a <input type="checkbox"/>		
61	Divide line 60a by 260 (round to nearest whole number)	61	
62	Multiply line 61 by 67% (0.67)	62	
63	Enter the smaller of line 62 or \$200	63	
64	Multiply line 59 by line 63	64	
65	Amount of qualified family leave wages you received from an employer after March 31, 2021, and before October 1, 2021 (see instructions)	65	
If line 65 is zero, skip to line 69 and enter the amount from line 64.			
66	Add lines 64 and 65	66	
67	Enter the smaller of line 66 or \$12,000	67	
68	Subtract line 67 from line 66	68	
69	Subtract line 68 from line 64. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	69	

[To Sch 3 Line 13h](#)



**SCHEDULE EIC
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name _____ Last name _____	First name _____ Last name _____	First name _____ Last name _____
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2022?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2022 • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040) 2022

Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.
 Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2022
 Attachment
 Sequence No. **50**

Name(s) shown on return

Your social security number



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	To 1040 Pg 2 Line 29

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	To Sch 3 Line 3

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2022)

Name(s) shown on return	Your social security number
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
--	--

22 Educational institution information (see instructions)

<p>a. Name of first educational institution</p> <p>(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____</p>
---	---

23 Has the American opportunity credit been claimed for this student for any 4 tax years before 2022? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (0.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Informational Only

2A2A VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 ABL contributions \$	OMB No. 1545-2262 2022 Form 5498-QA
		2 ABL to ABL Rollovers \$	
ISSUER'S TIN	BENEFICIARY'S TIN	3 Cumulative contributions \$	4 Fair market value \$
BENEFICIARY'S name		5 Check if account opened in 2022 <input type="checkbox"/>	6 Basis of eligibility
Street address (including apt. no.)		7 Code	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

ABLE Account Contribution Information

Copy A
For Internal Revenue Service Center

File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.

Form **5498-QA** Cat. No. 67556T www.irs.gov/Form5498QA Department of the Treasury - Internal Revenue Service

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Informational Only

7272 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Coverdell ESA contributions \$	OMB No. 1545-1815 2022 Form 5498-ESA
		2 Rollover contributions \$	
TRUSTEE'S/ISSUER'S TIN	BENEFICIARY'S TIN		
BENEFICIARY'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Coverdell ESA Contribution Information

Copy A
For Internal Revenue Service Center

File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.

Form **5498-ESA** Cat. No. 34011J www.irs.gov/Form5498ESA Department of the Treasury - Internal Revenue Service

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Attach to 1040

Form **W-7**
(Rev. August 2019)
Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number

► For use by individuals who are not U.S. citizens or permanent residents.
► See separate instructions.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Before you begin:

• **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

Application type (check one box):

- Apply for a new ITIN
- Renew an existing ITIN

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to get an ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If d, enter relationship to U.S. citizen/resident alien (see instructions) ► _____
- e Spouse of U.S. citizen/resident alien } If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ► _____
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ► _____

Additional information for a and f: Enter treaty country ► _____

and treaty article number ► _____

Name (see instructions) Name at birth if different ►	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) Address (see instructions)	3 Street address, apartment number, or rural route number. Don't use a P.O. box number.
	City or town, state or province, and country. Include postal code where appropriate.

Birth Information	4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)	5 <input type="checkbox"/> Male
	/ /			<input type="checkbox"/> Female

Other Information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D.			
	<input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____			
	Issued by: No.: Exp. date: / /			Date of entry into the United States (MM/DD/YYYY): / /
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
6f Enter ITIN and/or IRSN ► ITIN [][]-[][]-[][][][] IRSN [][][]-[][][]-[][][][] and name under which it was issued ► _____ <div style="display: flex; justify-content: space-between; width: 100%;"> First name Middle name Last name </div>				
6g Name of college/university or company (see instructions) ► _____ City and state ► _____ Length of stay ► _____				

Sign Here
Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Signature Here Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	/ /		
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian
			<input type="checkbox"/> Power of attorney

Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone	Fax
	/ /			
	Name and title (type or print)	Name of company	EIN	PTIN
		Office code		

Injured Spouse Allocation

▶ Go to www.irs.gov/Form8379 for instructions and the latest information.

Part I Should You File This Form? You must complete this part.

- 1 Enter the tax year for which you are filing this form ▶ _____. Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
 - Yes.** Go to line 3.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? See instructions.
 - Federal tax • State income tax • State unemployment compensation • Child support
 - Spousal support • Federal nontax debt (such as a student loan)
 - Yes.** Go to line 4.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
 - Yes. Stop here.** Do not file this form. You are not an injured spouse.
 - Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
 - No.** Go to line 5a.
- 5a Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.
 - Yes.** Enter the name(s) of the community property state(s) _____.
Go to line 5b.
 - No.** Skip line 5b and go to line 6.
- b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? See instructions.
 - Yes.** Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
 - No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
 - Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
 - Yes.** Go to line 8.
 - No.** Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
 - Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? See instructions.
 - Yes. Go to Part II** and complete the rest of this form.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

Part II Information About the Joint Return for Which This Form Is Filed

10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If injured spouse, check here ▶ <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If injured spouse, check here ▶ <input type="checkbox"/>

11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? **Yes** **No**
If "Yes," enter the address. If a foreign address, see instructions.

Number and street _____ City, town or post office, state, and ZIP code _____

Part III Allocation Between Spouses of Items on the Joint Return. See the separate Form 8379 instructions for Part III.

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2			
b. All other income			
14 Adjustments to income			
15 Standard deduction or itemized deductions			
16 Nonrefundable credits			
17 Refundable credits (do not include any earned income credit)			
18 Other taxes			
19 Federal income tax withheld			
20 Payments			

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records	Injured spouse's signature		Date	Phone number	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Paid Preparer Use Only	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Scenario 1

Jane and Joe Buck are married, live together, and have two children, Ann, and Eric. Joe works at UNL (University of Nebraska Lincoln), and Jane works at LPS. The two children go to daycare. Jane has a family HSA through LPS. Jane paid \$300 in educator expenses and has provided documentation. Jane and Joe were wondering if they could itemize and if they could take the Nebraska Property Tax Credit. All the HSA distributions were used for medical expenses.

Jane

SSN 876-00-9876
Birthday 8/16/1980

Joe

SSN 567-09-0987
Birthday 7/15/1981

Ann

SSN 678-08-0975
Birthday 2/11/2018

Eric

SSN 456-05-7632
Birthday 12/27/2020

Address

384 Walnut Street
Lincoln, NE 68508

Phone Number

333-394-3984

Bank Information

Union Bank
Routing Number-104910795
Account Number-5641234563

Medical expenses

Joe-2900
Jane-3700
Ann-2700
Eric-1900

Donations

Goodwill (clothes)-200 on 6/30/2022
Church (cash)-2000 on 12/15/2022

Daycare information

Flowers Daycare
EIN Number – 47-9938483
Address – 874 Pool Street Lincoln, NE 68508
Amount paid for Ann – 4000
Amount paid for Eric – 4500

Parcel number for home 1209847748

Amount paid to School District-500; Amount paid to Community College-200

22222		a Employee's social security number 567-09-0987		OMB No. 1545-0008			
b Employer identification number (EIN) 47-0049123			1 Wages, tips, other compensation 35,000		2 Federal income tax withheld 4,000		
c Employer's name, address, and ZIP code University of Nebraska – Board of Regents 3835 Holdrege Street, Lincoln NE 68503			3 Social security wages 35,000		4 Social security tax withheld 2,170		
			5 Medicare wages and tips 35,000		6 Medicare tax withheld 507.50		
			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. Joe Buck 384 Walnut Street Lincoln, NE 68508			11 Nonqualified plans		12a W 1,000		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 8905401	16 State wages, tips, etc. 35,000	17 State income tax 600	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

22222		a Employee's social security number 876-00-9876		OMB No. 1545-0008			
b Employer identification number (EIN) 47-0038494			1 Wages, tips, other compensation 32,500		2 Federal income tax withheld 3,400		
c Employer's name, address, and ZIP code Lincoln Public School PO Box 800, Lincoln NE 68508			3 Social security wages 35,000		4 Social security tax withheld 2,170		
			5 Medicare wages and tips 35,000		6 Medicare tax withheld 507.5		
			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. Jane Buck 384 Walnut Street Lincoln, NE 68508			11 Nonqualified plans		12a DD 7,000		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b D 2500		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 8993333	16 State wages, tips, etc. 32,500	17 State income tax 450	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

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TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Union Bank PO Box 4000 Lincoln NE 68508		1 Employee or self-employed person's Archer MSA contributions made in 2022 and 2023 for 2022 \$	OMB No. 1545-1518 2022 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2022 \$ 6,000		
TRUSTEE'S TIN 98-009876	PARTICIPANT'S TIN 567-09-0987	3 Total HSA or Archer MSA contributions made in 2023 for 2022 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.
PARTICIPANT'S name Joe Buck		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
Street address (including apt. no.) 384 Walnut Street		6 HSA <input checked="" type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code Lincoln NE 68508		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service
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TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Union Bank PO Box 4000 Lincoln NE 68508			OMB No. 1545-1517 Form 1099-SA (Rev. November 2019) For calendar year 20	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S TIN 98-009876	RECIPIENT'S TIN 567-09-0987	1 Gross distribution \$ 4,200	2 Earnings on excess cont. \$	
RECIPIENT'S name Joe Buck		3 Distribution code 1	4 FMV on date of death \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
Street address (including apt. no.) 384 Walnut Street		5 HSA <input checked="" type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code Lincoln NE 68508		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **1099-SA** (Rev. 11-2019) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Union Bank PO Box 4000 Lincoln, NE 68508		Payer's RTN (optional)	OMB No. 1545-0112 Form 1099-INT (Rev. January 2022) For calendar year 20__		Interest Income
PAYER'S TIN 98-009876		1 Interest income \$ 100		Copy 1 For State Tax Department	
RECIPIENT'S TIN 876-00-9876		2 Early withdrawal penalty \$			
RECIPIENT'S name Jane Buck Street address (including apt. no.) 384 Walnut Street City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68508		3 Interest on U.S. Savings Bonds and Treasury obligations \$			
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld \$		5 Investment expenses \$	
		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
		10 Market discount \$		11 Bond premium \$	
		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.
				17 State tax withheld \$	

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

www.irs.gov/Form1099INT

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. Union Bank PO Box 4000 Lincoln, NE 68508		*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__		Mortgage Interest Statement
RECIPIENT'S/LENDER'S TIN 98-009876		1 Mortgage interest received from payer(s)/borrower(s)* \$ 13,000		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.	
PAYER'S/BORROWER'S TIN 876-00-9876		2 Outstanding mortgage principal \$			3 Mortgage origination date
PAYER'S/BORROWER'S name Jane Buck Street address (including apt. no.) 384 Walnut Street City or town, state or province, country, and ZIP or foreign postal code Lincoln NE 68508		4 Refund of overpaid interest \$		5 Mortgage insurance premiums \$	
9 Number of properties securing the mortgage		6 Points paid on purchase of principal residence \$		7 <input 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.	
10 Other		8 Address or description of property securing mortgage 384 Walnut Street Real Estate Taxes 8,000		11 Mortgage acquisition date	
Account number (see instructions)					

Form **1098** (Rev. 1-2022)

(Keep for your records)

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

Scenario 2

Betty and Lane are divorced. They have two children (Rob and Jade) that lived half the year with Betty and half with Lane. They have a divorce decree that says that Lane gets to claim the children in even years, however Betty already filed and claimed the children. Lane has his own electrical business. He uses cash basis, has no inventory or any employees. Lane pays for his own health insurance and contributes to his IRA (Individual Retirement Arrangement).

Lane

SSN 345-00-9876

Birthday 1/17/1978

Rob

SSN 654-09-7654

Birthday 9/23/2008

Jade

SSN 234-76-0964

Birthday 3/4/2005

Address

P.O. Box 12356

Lincoln, NE 68503

Phone Number

234-098-7654

Bank Information

Wells Fargo

Routing Number-104000058

Account Number-3894574930384

Electrical Business

Other Business income – 20,000

Mileage – 5000 (2600 Jan to Jun, 2400 Jul to Dec)

Place car in service 1/1/2018

Car was available for personal use, and he had another vehicle for personal use (he had documentation)

Business insurance - 500

Office supplies - 200

Advertising - 300

Legal fees - 100

Repairs and Maintenance - 500

Meals - 400

Electrical supplies – 6000

Health Insurance premiums – 3600

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)		OMB No. 1545-0747		IRA Contribution Information
Wells Fargo PO Box 87645 New York		\$ 3650		2022		
TRUSTEE'S or ISSUER'S TIN		PARTICIPANT'S TIN		2 Rollover contributions		Copy B For Participant
67-1265795		345-00-9876		\$		
PARTICIPANT'S name		7 IRA <input checked="" type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>		4 Recharacterized contributions		This information is being furnished to the IRS.
Lane Johnson		8 SEP contributions		9 SIMPLE contributions		
Street address (including apt. no.)		10 Roth IRA contributions		11 If checked, required minimum distribution for 2023 <input type="checkbox"/>		
PO Box 12356		\$		12a RMD date		
City or town, state or province, country, and ZIP or foreign postal code		12b RMD amount		\$		
Lincoln NE 68503		13a Postponed/late contrib.		13b Year		
		\$		13c Code		
		14a Repayments		14b Code		
		\$				
Account number (see instructions)		15a FMV of certain specified assets		15b Code(s)		
		\$				

Form **5498** (keep for your records) www.irs.gov/Form5498 Department of the Treasury - 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.		OMB No. 1545-0116		Nonemployee Compensation
Electrical Plus PO Box 1764 Lincoln NE 68588		Form 1099-NEC (Rev. January 2022) For calendar year 20__		
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		Copy B For Recipient <small>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.</small>
67-4254643	345-00-9876	\$ 4500		
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Lane Johnson		3		
Street address (including apt. no.)		4 Federal income tax withheld		
PO Box 3645		\$		
City or town, state or province, country, and ZIP or foreign postal code		5 State tax withheld		
Lincoln NE 68503		\$		
Account number (see instructions)		6 State/Payer's state no.		7 State income
				\$
				\$

Form **1099-NEC** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

Scenario 3

Mary and Trevor are residents for tax purposes. Mary works for UNL and has a valid SSN and Trevor stays home to take care of the children and has an ITIN (Individual Taxpayer ID Numbers). They have two children one was born in the US and the other child was not. The child born in the US has a Social Security Number (SSN) and the child born outside the US does not have a Social Security Number (SSN) or ITIN. Mary is also taking a couple of classes through UNL.

Mary

SSN 689-00-8493

Birthday 10/22/1985

Trevor

ITIN 990-99-0984

Birthday 11/27/1983

Edward

SSN 489-98-8489

Birthday 4/3/2021

Kate

Birthday 6/18/2018

Address

P.O. Box 584

Lincoln, NE 68508

Phone Number 402-098-3049

Bank Account

US Bank

Routing Number-104000029

Account Number-4893844749

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 47-0049123			1 Wages, tips, other compensation 48,000		2 Federal income tax withheld 5,500		
c Employer's name, address, and ZIP code University of Nebraska 3835 Holdrege Street, Lincoln NE 68503			3 Social security wages 48,000		4 Social security tax withheld 2,976		
			5 Medicare wages and tips 48,000		6 Medicare tax withheld 696		
			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. Mary Jones PO Box 584, Lincoln NE 68508			11 Nonqualified plans		12a D 2000		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 10000		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NE	8905401	48,000	800				

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number University of Nebraska 3835 Holdrege Street, Lincoln NE 68503		1 Payments received for qualified tuition and related expenses \$ 3,000		OMB No. 1545-1574 2022 Form 1098-T		Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no.	STUDENT'S TIN	3		5 Scholarships or grants \$ 2,500		
STUDENT'S name Mary Jones		4 Adjustments made for a prior year \$		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>		
Street address (including apt. no.) PO Box 584,		6 Adjustments to scholarships or grants for a prior year \$				
City or town, state or province, country, and ZIP or foreign postal code Lincoln NE 68508		9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund \$		
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student <input type="checkbox"/>				

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

Scenario 4

Paul is a UNL student in his first year. He has never filed taxes before. He worked a summer job before starting school at Walgreens and he now works on campus. He received a regent's scholarship. He lived with his parents when he was not in school, and they provided more than half of his support.

Paul

SSN 124-17-8645
 Birthday 4/13/2003

Address

4839 Park Ave
 Lincoln NE 68502

Bank Account

Union Bank
 Routing Number-104910795
 Account Number-389483939

Phone Number 390-399-0988

Paul's Student Account indicated that his Tuition and fees were 10,450 and his Scholarships were 12,000. His books were 500.

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN) 56-1217643			1 Wages, tips, other compensation 3,000		2 Federal income tax withheld 400				
c Employer's name, address, and ZIP code Walgreen's PO Box 687, Lincoln NE 68503			3 Social security wages 3,000		4 Social security tax withheld 186				
			5 Medicare wages and tips 3,000		6 Medicare tax withheld 44				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial Paul Brown		Last name Brown		Suff.		11 Nonqualified plans		12a	
4839 Park Ave, Lincoln NE 68502		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b	
		14 Other				12c		12d	
f Employee's address and ZIP code									
15 State Employer's state ID number NE 765432		16 State wages, tips, etc. 3,000		17 State income tax 100		18 Local wages, tips, etc.		19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN)			1 Wages, tips, other compensation 4,000		2 Federal income tax withheld 500			
c Employer's name, address, and ZIP code University of Nebraska 3835 Holdrege Street, Lincoln NE 68503			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 Paul Brown		Last name Brown		Suff. 		11 Nonqualified plans		12a
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
						14 Other		12c
								12d
f Employee's address and ZIP code								
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
NE	8905401	4,000	150					

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2022

Department of the Treasury—Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number University of Nebraska 3835 Holdrege Street, Lincoln NE 68503		1 Payments received for qualified tuition and related expenses \$ 9,840		OMB No. 1545-1574 2022 Form 1098-T		Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no.	STUDENT'S TIN	3		5 Scholarships or grants \$ 12,000		
STUDENT'S name Paul Brown		4 Adjustments made for a prior year \$		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>		
Street address (including apt. no.) 4839 Park Ave,		6 Adjustments to scholarships or grants for a prior year \$		10 Ins. contract reimb./refund \$		
City or town, state or province, country, and ZIP or foreign postal code Lincoln NE 68502		9 Checked if a graduate student <input type="checkbox"/>				
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student <input type="checkbox"/>				

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

Scenario 5

Megan and Jerry are married and have two children. One child, Mia, is a senior in high school and the other child Ben is a Junior in college. Ben had some scholarships but not enough to cover his tuition. He had purchased books for \$500 and had additional fees of \$400. Megan also likes to dabble in the stock market and has sold some stocks.

Megan

SSN 478-00-4948

Birthday 12/6/1971

Jerry

SSN 489-98-4854

Birthday 9/21/1969

Mia

SSN 348-09-9484

Birthday 4/30/2005

Ben

SSN 584-38-8485

Birthday 8/17/2002

Address

PO Box 789

Lincoln, NE 68503

Phone Number 394-389-9384

Bank Information

Union Bank

Routing Number-104910795

Account Number-849493849

22222		a Employee's social security number 489-98-4854		OMB No. 1545-0008	
b Employer identification number (EIN) 59-0983902			1 Wages, tips, other compensation 50,000		2 Federal income tax withheld 6,500
c Employer's name, address, and ZIP code Jones Group PO Box 1247 Lincoln, NE 68503			3 Social security wages 50,000		4 Social security tax withheld 3,100
			5 Medicare wages and tips 50,000		6 Medicare tax withheld 725
			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. Jerry Marshall PO Box 789 Lincoln, NE 68503			11 Nonqualified plans		12a D 4,000
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 12,000
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State NE	Employer's state ID number 568097665	16 State wages, tips, etc. 50,000	17 State income tax 2,000	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number University of Nebraska 3835 Holdrege Street Lincoln, NE 68503		1 Payments received for qualified tuition and related expenses \$ 12,250		OMB No. 1545-1574 2022 Form 1098-T		Tuition Statement	
FILER'S employer identification no. 47-0049123	STUDENT'S TIN 584-38-8485	3		5 Scholarships or grants \$ 10,350		Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name Ben Marshall		4 Adjustments made for a prior year \$		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>			
Street address (including apt. no.) PO Box 789		6 Adjustments to scholarships or grants for a prior year \$		10 Ins. contract reimb./refund \$			
City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		8 Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>			

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Southeast Community College PO Box 5772 Lincoln, NE 68508		1 Payments received for qualified tuition and related expenses \$ 600 2	OMB No. 1545-1574 2022 Form 1098-T	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no. 47-0215740	STUDENT'S TIN 348-09-9484	3		
STUDENT'S name Mia Marshall		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.) PO Box 789		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Lincoln NE 89503				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Union Bank PO Box 8904 Lincoln, NE 68508		Payer's RTN (optional)	OMB No. 1545-0112 Form 1099-INT (Rev. January 2022) For calendar year 20__	Interest Income Copy 1 For State Tax Department
PAYER'S TIN 52-0072581		1 Interest income \$ 90 2 Early withdrawal penalty \$		
RECIPIENT'S TIN 348-09-9484		3 Interest on U.S. Savings Bonds and Treasury obligations \$		
RECIPIENT'S name Megan Marshall		4 Federal income tax withheld \$	5 Investment expenses \$	
Street address (including apt. no.) PO Box 789		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$	
City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
Account number (see instructions)		10 Market discount \$	11 Bond premium \$	
FATCA filing requirement <input type="checkbox"/>		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$	
		14 Tax-exempt and tax credit bond CUSIP no.	15 State 16 State identification no.	17 State tax withheld \$

Form **1099-INT** (Rev. 1-2022) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Computershare PO Box 14456 New York, NY 10001		1a Total ordinary dividends \$ 200		OMB No. 1545-0110 Form 1099-DIV (Rev. January 2022) For calendar year 20__		Dividends and Distributions Copy 1 For State Tax Department
PAYER'S TIN 58-4764121		RECIPIENT'S TIN 478-98-4948		2a Total capital gain distr. \$ 100		
RECIPIENT'S name Megan Marshall		2c Section 1202 gain \$		2b Unrecap. Sec. 1250 gain \$		
Street address (including apt. no.) PO Box 789		2e Section 897 ordinary dividends \$		2d Collectibles (28%) gain \$		
City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		2f Section 897 capital gain \$		3 Nondividend distributions \$		
Account number (see instructions)		11 FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld \$		
		12 Exempt-interest dividends \$		5 Section 199A dividends \$		
		14 State		6 Investment expenses \$		
		15 State identification no.		7 Foreign tax paid \$		
		16 State tax withheld \$		8 Foreign country or U.S. possession		

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Computershare PO Box 14456 New York, NY 10001		Applicable checkbox on Form 8949 Basis reported		OMB No. 1545-0715 2022 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions Copy 1 For State Tax Department
PAYER'S TIN 58-4764121		RECIPIENT'S TIN 478-98-4948		1a Description of property (Example: 100 sh. XYZ Co.) 100 shares of stock		
RECIPIENT'S name Megan Marshall		1b Date acquired 1/27/2016		1c Date sold or disposed 6/30/2022		
Street address (including apt. no.) PO Box 789		1d Proceeds \$ 5,000		1e Cost or other basis \$ 4,750		
City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		1f Accrued market discount \$		1g Wash sale loss disallowed \$		
Account number (see instructions)		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		
CUSIP number		4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>		
FATCA filing requirement <input type="checkbox"/>		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>		
14 State name		8 Profit or (loss) realized in 2022 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2021 \$		
15 State identification no.		10 Unrealized profit or (loss) on open contracts—12/31/2022 \$		11 Aggregate profit or (loss) on contracts \$		

Scenario 6

Levi doesn't know if he needs to file or not, he is down on his luck has gotten his credit card debt cancelled. Levi worked for part of the year, but the rest of the year was on unemployment. Levi also had to take some money out of his retirement account.

Levi

SSN 489-03-4847
 Birthday 5/5/1992

Address

PO Box 5000
 Lincoln, NE 68503

Phone Number 409-039-0439

Bank Information

Wells Fargo
 Routing Number-104000058
 Account Number-83894894739

22222		a Employee's social security number 489-03-4847		OMB No. 1545-0008				
b Employer identification number (EIN) 46-1365428			1 Wages, tips, other compensation 5,000		2 Federal income tax withheld 650			
c Employer's name, address, and ZIP code Werner Trucking PO Box 7857 Lincoln, NE 68508			3 Social security wages 5,000		4 Social security tax withheld 310			
			5 Medicare wages and tips 5,000		6 Medicare tax withheld 73			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial Levi Steiner		Last name Steiner		Suff.		11 Nonqualified plans		12a
PO Box 5000 Lincoln, NE 68503			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			12c
			14 Other		12d			12e
			f Employee's address and ZIP code					
15 State Employer's state ID number NE 1247654		16 State wages, tips, etc. 5,000	17 State income tax 200	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Wells Fargo PO Box 7524 Lincoln, NE 68503		1 Date of identifiable event 7/24/2022	OMB No. 1545-1424	Cancellation of Debt
		2 Amount of debt discharged \$ 5,000	Form 1099-C (Rev. January 2022)	
		3 Interest, if included in box 2 \$	For calendar year 20__	
CREDITOR'S TIN 57-3625415	DEBTOR'S TIN 489-03-4847	4 Debt description Credit Card		Copy B For Debtor 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 taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name Levi Steiner Street address (including apt. no.) PO Box 5000 City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

Form **1099-C** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. State of Nebraska PO Box 1000 Lincoln, NE 68503		1 Unemployment compensation \$ 15,000	OMB No. 1545-0120	Certain Government Payments	
		2 State or local income tax refunds, credits, or offsets \$	Form 1099-G (Rev. January 2022)		
		3 Box 2 amount is for tax year	For calendar year 20__		
PAYER'S TIN 47-0491233	RECIPIENT'S TIN 489-03-4847	4 Federal income tax withheld \$ 2,000	Copy 1 For State Tax Department		
RECIPIENT'S name Levi Steiner Street address (including apt. no.) PO Box 5000 City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		5 RTAA payments \$			6 Taxable grants \$
Account number (see instructions)		7 Agriculture payments \$			8 Check if box 2 is trade or business income <input type="checkbox"/>
		9 Market gain \$			
		10a State	10b State identification no.	11 State income tax withheld \$	
				\$	

Form **1099-G** (Rev. 1-2022) www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Principal Life PO Box 69059 New York, NY 10001		1 Gross distribution \$ 5,000		OMB No. 1545-0119 2022 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 5,000		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S TIN 87-4628758	RECIPIENT'S TIN 489-03-4847	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 500		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name Levi Steiner		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) PO Box 5000		7 Distribution code(s) 1		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		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 \$ 200		15 State/Payer's state no. NE5787654	16 State distribution \$ 5,000
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

Scenario 7

Laura and Steve want to file separately or file for injured spouse because Steve owes back child support. Laura and Steve have one child together and Steve has another child. Steve's child lives with them for the summer and provides half his support. Laura like to gamble and had \$800 in losses.

Laura

SSN 767-87-9810

Birthday 5/28/1972

Steve

SSN 864-00-7680

Birthday 2/24/1972

Jen

SSN 854-77-9854

Birthday 7/13/2013

Jordan

SSN 467-89-4795

Birthday 5/23/ 2008

Address

PO Box 400

Lincoln, NE 68503

Phone Number 394-948-3938

Bank Information

Union Bank

Routing Number-104910795

Account Number-39484934094

22222		a Employee's social security number 864-95-7680		OMB No. 1545-0008	
b Employer identification number (EIN) 68-2299590			1 Wages, tips, other compensation 47,000		2 Federal income tax withheld 6,000
c Employer's name, address, and ZIP code Costco PO Box 450 Lincoln, NE 68508			3 Social security wages 47,000		4 Social security tax withheld 2,914
			5 Medicare wages and tips 47,000		6 Medicare tax withheld 682
			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. Steve Lind PO Box 400 Lincoln, NE 68503			11 Nonqualified plans		12a D 4,000
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 12,000
			14 Other		12c 12d
f Employee's address and ZIP code			15 State Employer's state ID number NE 7654326		16 State wages, tips, etc. 47,000
			17 State income tax 1,000		18 Local wages, tips, etc.
			19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2022

Department of the Treasury – Internal Revenue Service

3232 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code Ameristar PO Box 489 Lincoln, NE 68508		1 Reportable winnings \$ 1,000	2 Date won 7/10/2022
		3 Type of wager Slots	4 Federal income tax withheld \$ 100
		5 Transaction	6 Race
PAYER'S federal identification number 86-4853246		PAYER'S telephone number 767-87-9810	7 Winnings from identical wagers \$
WINNER'S name Laura Lind		8 Cashier	9 Winner's taxpayer identification no.
Street address (including apt. no.) PO Box 400		10 Window	11 First identification
City or town, province or state, country, and ZIP or foreign postal code Lincoln, NE 68503		12 Second identification	13 State/Payer's state identification no. NE 4893987
		14 State winnings \$	15 State income tax withheld \$ 50
		16 Local winnings \$	17 Local income tax withheld \$
		18 Name of locality	

OMB No. 1545-0238
Form W-2G
Certain Gambling Winnings
(Rev. January 2021)
For calendar year 20____

For Privacy Act and Paperwork Reduction Act Notice, see the current **General Instructions for Certain Information Returns.**

File with Form 1096

Copy A
For Internal Revenue Service Center

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

22222		a Employee's social security number 767-87-9810		OMB No. 1545-0008	
b Employer identification number (EIN) 67-0976432			1 Wages, tips, other compensation 36,000		2 Federal income tax withheld 4,200
c Employer's name, address, and ZIP code Walmart PO Box 890 Lincoln, NE 68507			3 Social security wages 38,000		4 Social security tax withheld 2,356
			5 Medicare wages and tips 38,000		6 Medicare tax withheld 551
			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. Laura Lind PO Box 400 Lincoln, NE 68503			11 Nonqualified plans		12a AA 2,000
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code			15 State	16 State wages, tips, etc.	17 State income tax
NE 8794392			36,000	1,000	18 Local wages, tips, etc.
					19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2022

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 number Union Bank PO Box 499 Lincoln, NE 68504		OMB No. 1545-1576 2022 Form 1098-E		Student Loan Interest Statement	
RECIPIENT'S TIN 36-4976482	BORROWER'S TIN 767-87-9810	1 Student loan interest received by lender \$ 500			
BORROWER'S name Laura Lind Street address (including apt. no.) PO Box 400 City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004. <input type="checkbox"/>		Copy B For Borrower 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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.	
Account number (see instructions)					

Form 1098-E

(keep for your records)

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

Scenario 8

Pam and Randle are retired and are on social security and are taking money out of their pensions. Randle is a retired railroad worker, he retired in 2020. Pam likes to stay busy and drives for Uber. She received a 1099. Randle's mom died and Randle received an inheritance from her estate. Randle received a K-1.

Pam

SSN 489-98-4848
 Birthday 12/4/1956

Randle

SSN 849-49-4948
 Birthday 4/15/1955

Address

PO Box 9000
 Lincoln, NE 68503

Phone Number 945-303-4949

Bank Information

Routing Number-104000029
 Account Number-3876509834

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Principal PO Box 409 New York, NY 10001		1 Gross distribution \$ 10,000 2a Taxable amount \$ 10,000 2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	OMB No. 1545-0119 2022 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department	
PAYER'S TIN 38-4670987	RECIPIENT'S TIN 489-98-4848	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000		
RECIPIENT'S name Pam Anders Street address (including apt. no.) PO Box 9000 City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	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 \$ 400	15 State/Payer's state no. NE 765468	16 State distribution \$ 10,000
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

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Principal PO Box 409 New York, NY 10001		1 Gross distribution \$ 15,000	OMB No. 1545-0119 2022 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S TIN 38-4670987		2a Taxable amount \$ 15,000	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
RECIPIENT'S TIN 849-49-4948		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,500		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name Randle Anders Street address (including apt. no.) PO Box 9000 City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	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 \$ 600	15 State/Payer's state no. NE 765234	16 State distribution \$ 15,000
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)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Uber PO Box 1348 New York, NY 10001		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20__		Nonemployee Compensation
PAYER'S TIN 76-456423	RECIPIENT'S TIN 489-98-4848	1 Nonemployee compensation \$ 2,000		
RECIPIENT'S name Pam Anders Street address (including apt. no.) PO Box 9000 City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68503		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		Copy B For Recipient <small>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.</small>
Account number (see instructions)		3		
		4 Federal income tax withheld \$		
		5 State tax withheld \$	6 State/Payer's state no.	7 State income \$

Form 1099-NEC (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2022 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <p align="center">Pam Anders</p>		Box 2. Beneficiary's Social Security Number <p align="center">489-98-4848</p>
Box 3. Benefits Paid in 2022 <p align="center">8,000</p>	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 <i>(Box 3 minus Box 4)</i> <p align="center">8,000</p>
DESCRIPTION OF AMOUNT IN BOX 3 Medicare Part B 1,700 Medicare Part D 400		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address <p align="center">PO Box 9000 Lincoln, NE 68503</p>
		Box 8. Claim Number <i>(Use this number if you need to contact SSA.)</i>

Form SSA-1099-SM (1-2022)

DO NOT RETURN THIS FORM TO SSA OR IRS

**Schedule K-1
(Form 1041)**

Department of the Treasury
Internal Revenue Service

2022

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.
See back of form and instructions.

Part I Information About the Estate or Trust	
A Estate's or trust's employer identification number	98-8768837
B Estate's or trust's name	Caroline Anders Estate
C Fiduciary's name, address, city, state, and ZIP code	
D <input type="checkbox"/> Check if Form 1041-T was filed and enter the date it was filed	
E <input type="checkbox"/> Check if this is the final Form 1041 for the estate or trust	

Part II Information About the Beneficiary	
F Beneficiary's identifying number	849-49-4948
G Beneficiary's name, address, city, state, and ZIP code	Randle Anders PO Box 9000 Lincoln, NE 68503
H <input type="checkbox"/> Domestic beneficiary <input type="checkbox"/> Foreign beneficiary	

Final K-1 Amended K-1 OMB No. 1545-0092

661117

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items		
1 Interest income	500	11 Final year deductions
2a Ordinary dividends	1,000	
2b Qualified dividends	1,000	
3 Net short-term capital gain		
4a Net long-term capital gain	2,000	
4b 28% rate gain		12 Alternative minimum tax adjustment
4c Unrecaptured section 1250 gain		
5 Other portfolio and nonbusiness income		
6 Ordinary business income		
7 Net rental real estate income		13 Credits and credit recapture
8 Other rental income		
9 Directly apportioned deductions		14 Other information
10 Estate tax deduction		
*See attached statement for additional information. Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.		
For IRS Use Only		

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		20XX		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Employee Contributions	60,000	COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
1. Claim Number and Payee Code	4. Contributory Amount Paid						
2. Recipient's Identification Number 849-49-4948	5. Vested Dual Benefit						
Recipient's Name, Street Address, City, State, and Zip Code Randle Anders PO Box 9000 Lincoln, NE 68503	6. Supplemental Annuity						
	7. Total Gross Paid (Sum of boxes 4, 5 and 6)	9,000					
	8. Repayments						
	9. Federal Income Tax Withheld	3,000					
	10. Rate of Tax						
		11. Country				12. Medicare Premium Total	

FORM RRB-1099-R

Form RRB-1099, Payments by the Railroad Retirement Board 2022

UNFOLD TO SEE ALL TAX STATEMENT FORMS - SEE REVERSE SIDE FOR GENERAL INFORMATION

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-1275		2022		PAYMENTS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO.		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2022	10,000	COPY C - FOR RECIPIENT'S RECORDS. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
1. Claim Number and Payee Code	4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2022						
2. Recipient's Identification Number 849-49-4948	5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2022	10,000					
Recipient's Name, Street Address, City, State, and Zip Code Randle Anders PO Box 9000 Lincoln, NE 68503	6. Workers' Compensation Offset in 2022						
	7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2021						
	8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2020						
	9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2020						
	10. Federal Income Tax Withheld						
		11. Medicare Premium Total	2,100				

FORM RRB-1099

DO NOT ATTACH TO YOUR INCOME TAX RETURN

Resources

4012

<https://www.irs.gov/pub/irs-pdf/p4012.pdf>

4491

<https://www.irs.gov/pub/irs-pdf/p4491.pdf>

Pub 17

<https://www.irs.gov/pub/irs-pdf/p17.pdf>

1040 Instructions

<https://www.irs.gov/pub/irs-dft/i1040gi--dft.pdf>

IRS (Internal Revenue Service) Website

<http://www.irs.gov>

Link and Learn Website

<https://www.linklearncertification.com/d/>