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**SOLUTIONS FOR  
QUESTIONS AND PROBLEMS**



## CHAPTER 1

### THE INDIVIDUAL INCOME TAX RETURN

#### Group 1 – Multiple Choice Questions

1. D The income tax includes elements of social and economic policy (LO 1.1)
2. C The income tax was authorized by the 16th Amendment in 1913 (LO 1.1)
3. C The 1040A and 1040-EZ no longer exist and the 1120 is for corporations (LO 1.2)
4. D Partnerships use Form 1065 to report income tax information. A partner will report their share of income from a partnership on a Form 1040 (LO 1.2)
5. D Capital gains and losses are reported directly on the face of the Form 1040 (from Schedule D) (LO 1.2)
6. D A partnership is not generally a tax-paying entity (LO 1.2)
7. C Student loan interest is a for AGI deduction. The other responses are all itemized (from AGI) deductions (LO 1.3)
8. B The deduction for IRA contributions is a for AGI deduction (LO 1.3)
9. D \$98,000 – \$13,000 (standard deduction is less than itemized deductions) (LO 1.3)
10. D For AGI adjustments are deducted to get to AGI (LO 1.3)
11. B The larger of the two may be deducted (LO 1.3)
12. A An exclusion reduces gross income (LO 1.3)
13. B Filing thresholds generally are the same as the standard deduction amount (LO 1.4)
14. D Ben's income would need to exceed the standard deduction to require filing a tax return (LO 1.4)
15. D  $\$25,900 + \$1,400$  (LO 1.4)
16. C Single dependent over 65 and blind threshold is \$4,500 for unearned income (LO 1.4)
17. C Joan qualifies as either single or head of household; however, head of household is more advantageous (LO 1.5)
18. D Although Dorothy does not live with Glenda, since Dorothy is a parent that Glenda supports, Glenda may file as head of household (LO 1.5)
19. D Taxpayer may file married filing jointly in year of spouse's death (LO 1.5)
20. C Surviving spouse is preferred to head of household (LO 1.5)
21. E Either Margaret or her sister (but not both) may claim the mother as a dependent under a multiple support agreement (LO 1.6)
22. D The daughter fails the age test to be a qualifying child and she fails the gross income test (\$4,400 in 2022) to be a qualifying relative (LO 1.6)
23. D The child tax credit in 2022 is \$2,000 (LO 1.6)
24. B The child tax credit for the 13-year-old child is \$2,000. The mother does not meet the support test and cannot be claimed (LO 1.6)
25. B Must be age 16 or under for child tax credit (LO 1.6)
26. A Head of household standard deduction plus additional standard deduction for age 65 ( $\$19,400 + \$1,750$ ) (LO 1.7)
27. B Taxpayers age 65 or older are eligible for an additional standard deduction amount (LO 1.7)
28. B Taxpayers that are blind are eligible for an additional standard deduction amount (LO 1.7)
29. D Earned income plus \$400 (LO 1.7)
30. E Standard deduction may not exceed typical amount (LO 1.7)
31. D Business inventory is not considered a capital asset (LO 1.8)
32. A Gain of \$15,000 (\$25,000 amount realized less \$10,000 adjusted basis) has been held for more than 12 months and is long-term (LO 1.8)
33. C  $\$10,000 = \$240,000 - (\$270,000 - \$40,000)$  (LO 1.8)
34. A  $\$43,000 - \$3,000$ . Net capital losses of up to \$3,000 may be deducted from ordinary income for individual taxpayers (LO 1.8)
35. C Line 7 is capital gain or (loss) (LO 1.9)
36. B Preparers must get a signed authorization to e-file from the taxpayer. (LO 1.10)
37. B About 90% of returns are filed electronically (LO 1.10)

**Group 2 – Problems**

1.
  - a. Raising revenue to operate the government.
  - b. Furthering economic goals such as reducing unemployment.
  - c. Furthering social goals such as encouraging contributions to charities. (LO 1.1)
2.
  - a. Form 1040
  - b. Schedule B
  - c. Schedule D
  - d. Schedule A
  - e. Schedule 2
  - f. Schedule E
  - g. Schedule 3
  - h. Schedule C
  - i. Schedule 1 (LO 1.2)
3.
  - a.  $\$36,300 = \$42,000 + \$300 - \$6,000$ .
  - b.  $\$25,900$ , the greater of itemized deductions or the standard deduction of  $\$25,900$ .
  - c.  $\$10,400 = \$36,300 - \$25,900$ . (LO 1.3)
4.
  - a.  $\$25,000$ .
  - b.  $\$12,950$ , the greater of total itemized deductions or the standard deduction amount.
  - c.  $\$12,050 = \$25,000 - \$12,950$ . (LO 1.3)
5.
  - a.  $\$53,800 = \$54,000 + \$2,800 - \$3,000$  ( $\$7,000$  capital loss limited to  $\$3,000$ ).
  - b.  $\$12,950$
  - c.  $\$40,850 = \$53,800 - \$12,950$ . (LO 1.3 and 1.8)
6.
  - a.  $\$47,500 = \$48,000 + \$2,500 - \$3,000$ .
  - b.  $\$25,900$ , the greater of itemized deductions or the standard deduction of  $\$25,900$ .
  - c.  $\$21,600 = \$47,500 - \$25,900$ .
  - d.  $\$2,184$  (Tax Table) (LO 1.3, 1.5, and 1.7)
7.
 

Adjusted gross income	\$18,000
Less: Itemized deductions	<u>-2,400</u>
Taxable income	<u>\$15,600</u>

Marco's tax liability from the Tax Table is  $\$1,670$ . Note: because they are married and filing separately and Marco's spouse Tatiana itemizes her deductions, Marco must also itemize his deductions, even though the itemized deductions total is less than the standard deduction he would be otherwise entitled to. (LO 1.3, 1.5, and 1.7)
8.
 

Adjusted gross income ( $\$13,200 + \$1,450$ )	\$ 14,650
Less: Standard deduction	<u>-12,950</u>
Taxable income	<u>\$ 1,700</u>

(LO 1.3, 1.5, and 1.7)  
(Note: See Chapter 6 for the tax credit computation for dependent college students under age 24.)
9.
  - a.  $\$34,050 = \$47,000 - \$12,950$ .
  - b. Tax tables. Taxpayers with income up to  $\$100,000$  must use the tax tables.
  - c.  $\$3,884$ . (LO 1.3, 1.5, and 1.7)
10.
  - a.  $\$66,000 = \$50,000 + \$8,000 + \$5,000 + \$3,000$ .
  - b.  $\$63,500 = \$66,000 - \$2,500$ .
  - c.  $\$27,000$ , the greater of itemized deductions or the standard deduction of  $\$25,900$ .
  - d.  $\$36,500 = \$63,500 - \$27,000$ .
  - e.  $\$3,972$  (LO 1.3, 1.5, and 1.7)

11. a. **\$89,400** = \$85,400 + \$4,000.  
 b. **\$0**.  
 c. **\$63,500** = \$89,400 – \$25,900 (standard deduction). (LO 1.3, 1.5, 1.6, and 1.7)
12. Taxable income is: **\$28,050** = \$41,000 – \$12,950. Tax liability from the tax tables not the tax rate schedules: **\$3,164**. (LO 1.3, 1.5, and 1.7)
13. **Yes**. Since Griffin owes Social Security taxes on the unreported tips (greater than \$400), he must file an income tax return. (LO 1.4)
14. a. **No**. Income is less than the \$19,400 standard deduction. Although not required to file, Helen is likely to be eligible for refundable credits and should.  
 b. **Yes**. Unearned income was more than \$1,150. Also, gross income is more than the larger of \$1,150 or \$1,950 (earned income of \$1,550 plus \$400).  
 c. **No**. Their income is under the \$27,300 standard deduction [\$25,900 + \$1,400 (over 65 years old)].  
 d. **Yes**. Gross income is greater than \$25,900, the 2022 standard deduction.  
 e. **Yes**. His earnings exceeded the \$400 limit for self-employed persons.  
 (Note: All answers can be found in the figures in LO 1.4.)
15. a. Allen **\$2,396**. \$34,600 – \$12,950 = \$21,650  
 b. Boyd **\$2,702**. \$37,175 – \$12,950 = \$24,225  
 c. Caldwell **\$4,008**. \$62,710 – \$25,900 = \$36,810  
 d. Dell **\$3,322**. \$49,513 – \$19,400 = \$30,113  
 e. Evans **\$5,391**. \$57,397 – \$12,950 = \$44,447 (LO 1.5)
16. a. D The mother is a qualifying person for head of household.  
 b. A The significant other is not a qualifying person as this individual is not one of the relatives that can be considered a qualifying person for head of household.  
 c. A The brother does not qualify as a dependent (support test).  
 d. B or C MFJ can be claimed in the year of the spouse's death and is probably preferable.  
 e. A, D or E. Surviving spouse is likely to be preferable but single or head of household are also possible. (LO 1.5 and 1.6)
17. a. Because their income exceeds \$100,000, the tax rate schedules must be used.  
 b. **\$14,554** = \$9,615 + 22% x (\$106,000 – \$83,550). (LO 1.5)
18. Jonas could qualify as either a qualifying child or qualifying relative. The qualifying child tests should be applied first:
1. Relationship test: Confirm Jonas' relationship to Karl.
  2. Domicile test: Where did Jonas live during the tax year? Was it more than one-half of the year with Karl?
  3. Age test: What is Jonas' age and is he a full-time student?
  4. Joint return test: What type of tax return does Jonas file (if any)? If MFJ, is this only to obtain a refund?
  5. Citizenship test: Is Jonas a US citizen or a tax resident of the US, Canada, or Mexico?
  6. Support test: How much of Jonas' support is provided by Jonas? Is it more than one-half?
- If Jonas is a qualifying child, then he need not meet the citizenship test to be a qualifying person for head of household filing status. If Jonas is not a qualifying child, he might be a qualifying relative which would prompt the following questions:
1. Relationship or member of household test: If Jonas is Karl's brother, this test has been confirmed in the qualifying child questions. If Jonas is not one of the qualifying relatives, the remaining tests need not apply since a person that is a qualifying relative by living in the taxpayer's household is not a qualifying person for purpose of the head of household test.



- 29.
- |    | <u>Gain/(loss)<br/>Realized</u> | <u>Gain/(loss)<br/>Recognized</u> | <u>Long-term/<br/>Short-term</u>  |
|----|---------------------------------|-----------------------------------|---|
| a. | \$5,000                         | \$5,000                           | Long-term.  |
| b. | (\$5,000)                       | (\$3,000)                         | Short-term. The excess \$2,000 loss can be carried forward.   |
| c. | (\$7,000)                       | (\$3,000)                         | Long-term. The net capital loss deduction is \$3,000 regardless of filing status. The excess \$4,000 loss can be carried forward. |
| d. | (\$4,000)                       | \$0                               | Short-term. Losses on the sale of personal use property are not deductible.   |
| e. | \$4,000                         | \$4,000                           | Long-term. Gains on the sale of personal use property are taxable.  |
- (LO 1.8)
30. The answer will vary depending on the date the problem is assigned and completed. The purpose of the problem is to familiarize the student with the IRS website. (LO 1.9)
31. Form 8949 is Sales and Other Dispositions of Capital Assets. (LO 1.9)
32. A number of articles in the blog indicate the limit for student loan interest deduction is \$2,500. (LO 1.9)
33. Tax returns are electronically signed through the use of a PIN. PINs can be generated by either the taxpayer or by the ERO. Self-selected PINs require the prior year AGI or PIN to authenticate the taxpayer. Before a PIN can be created by the ERO, the preparer must obtain a signed copy of an IRS E-file signature authorization (Form 8878 or 8879). (LO 1.10)
34. Form 8453, copies of Forms W-2, W-2G, and 1099-R, a copy of the consent to disclose tax information form, a copy of the electronic return that could be retransmitted, an acknowledgment file for IRS accepted returns, Forms 8878 and 8879. (LO 1.10)

### Group 3 – Writing Assignments

#### 1. Research Solution:

Whittenburg and Gill, CPAs  
San Diego, CA  
February 20, 20xx

Mr. and Mrs. William Carson  
3276 Lakeline Drive  
San Diego, CA

Dear William and Sheila,

Thank you for requesting my advice concerning the tax treatment of your brother Jerry. I have researched your question and am sorry to say that you cannot claim Jerry as a qualifying child.

Although Jerry meets the domicile, age, joint return, citizenship, and self-support test, he does not meet the relationship test. Even though he is William's brother, in order to be your qualifying child, he must be younger than at least one of you.

Although you cannot claim Jerry as a qualifying child, there is a possibility that you could claim him as a qualifying relative if he earns less than \$4,400.

My conclusion is based upon the facts that you have provided me. I'm sorry that the news was not more favorable. If you have any questions or would like further explanation, please do not hesitate to call me.

Sincerely,  
Trevor Malcolm  
for Whittenburg and Gill, CPAs

**2. Ethics Solution:**

To: [JasonandMary@email.com](mailto:JasonandMary@email.com)  
Subject: Inquiry on filing status: single v. married filing jointly

Jason and Mary,

Thank you for your e-mail regarding your filing status for 2022. Let me also say, I really enjoyed your wedding ceremony and reception. Thank you for inviting me.

Your e-mail stated that you had prepared your 2022 taxes as both single and married filing jointly and found that your refund would be larger if both of you filed as single. Unfortunately, the tax law is very clear on this issue. Individuals who are married as of the last day of the tax year are considered to be married. Married taxpayers have only two filing status options: married filing jointly or married filing separately. In order to file as single, taxpayers must be unmarried or legally separated from their spouse as of the last day of the tax year. Not only would it be unethical for you to file as single, it would be against the law.

The additional tax that married couples sometimes encounter is known as the “marriage penalty.” Hopefully you are finding that your wedded bliss outweighs the tax penalty! If you have any questions or would like further explanation, please do not hesitate to call me.

Your friend,  
Trevor Malcolm  
For Whittenburg and Gill, CPAs

**Group 4 – Comprehensive Problems**

- 1A. See Pages 1-7 and 1-8.
- 1B. See Pages 1-9 to 1-11.
- 2A. See Pages 1-12 and 1-13.
- 2B. See Pages 1-14 and 1-15.

**Group 5 – Cumulative Software Problem**

The solution to the Cumulative Software Problem is posted on the website for the textbook at [www.cengage.com/login](http://www.cengage.com/login).

Comprehensive Problem 1A

<b>Form 1040</b>	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b>	<b>2022</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.	
<b>Filing Status</b> <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) 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:					
Your first name and middle initial <b>Maria</b>		Last name <b>Tallchief</b>		Your social security number <b>466   33   1234</b>	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>543 Space Drive</b>			Apt. no.		
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Houston</b>			State <b>TX</b>	ZIP code <b>77099</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Digital Assets</b> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
<b>Standard Deduction</b> <b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
<b>Age/Blindness</b> <b>You:</b> <input type="checkbox"/> Were born before January 2, 1958 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1958 <input type="checkbox"/> Is blind					
<b>Dependents</b> (see instructions):					
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
If more than four dependents, see instructions and check here . . . <input type="checkbox"/>					Child tax credit
					Credit for other dependents
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
<b>Income</b>					
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)			<b>1a</b>	<b>22,114</b>
If you did not get a Form W-2, see instructions.	<b>b</b> Household employee wages not reported on Form(s) W-2			<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions)			<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26			<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29			<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6			<b>1g</b>	
	<b>h</b> Other earned income (see instructions)			<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions)		<b>1i</b>		
	<b>z</b> Add lines 1a through 1h			<b>1z</b>	<b>22,114</b>
Attach Sch. B if required.	<b>2a</b> Tax-exempt interest	<b>2a</b>		<b>2b</b> Taxable interest	<b>2b</b>
	<b>3a</b> Qualified dividends	<b>3a</b>		<b>b</b> Ordinary dividends	<b>3b</b>
	<b>4a</b> IRA distributions	<b>4a</b>		<b>b</b> Taxable amount	<b>4b</b>
	<b>5a</b> Pensions and annuities	<b>5a</b>		<b>b</b> Taxable amount	<b>5b</b>
	<b>6a</b> Social security benefits	<b>6a</b>		<b>b</b> Taxable amount	<b>6b</b>
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>		
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here		<input type="checkbox"/>	<b>7</b>	
	<b>8</b> Other income from Schedule 1, line 10			<b>8</b>	
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>			<b>9</b>	<b>22,114</b>
	<b>10</b> Adjustments to income from Schedule 1, line 26			<b>10</b>	
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>			<b>11</b>	<b>22,114</b>
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)			<b>12</b>	<b>12,950</b>
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A			<b>13</b>	
	<b>14</b> Add lines 12 and 13			<b>14</b>	<b>12,950</b>
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>			<b>15</b>	<b>9,164</b>

Comprehensive Problem 1A, cont.

Form 1040 (2022)		Page <b>2</b>		
<b>Tax and Credits</b>	<b>16 Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . . . .	<b>16</b>	918	
	<b>17</b> Amount from Schedule 2, line 3 . . . . .	<b>17</b>		
	<b>18</b> Add lines 16 and 17 . . . . .	<b>18</b>	918	
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>		
	<b>20</b> Amount from Schedule 3, line 8 . . . . .	<b>20</b>		
	<b>21</b> Add lines 19 and 20 . . . . .	<b>21</b>		
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	918	
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>		
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	918	
	<b>Payments</b>	<b>25</b> Federal income tax withheld from:		
<b>a</b> Form(s) W-2 . . . . .		<b>25a</b>	1,199	
<b>b</b> Form(s) 1099 . . . . .		<b>25b</b>		
<b>c</b> Other forms (see instructions) . . . . .		<b>25c</b>		
<b>d</b> Add lines 25a through 25c . . . . .		<b>25d</b>	1,199	
<b>26</b> 2022 estimated tax payments and amount applied from 2021 return . . . . .		<b>26</b>		
<b>27</b> Earned income credit (EIC) . . . . .		<b>27</b>		
<b>28</b> Additional child tax credit from Schedule 8812 . . . . .		<b>28</b>		
<b>29</b> American opportunity credit from Form 8863, line 8 . . . . .		<b>29</b>		
<b>30</b> Reserved for future use . . . . .		<b>30</b>		
<b>31</b> Amount from Schedule 3, line 15 . . . . .	<b>31</b>			
<b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>			
<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	1,199		
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	281	
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .	<b>35a</b>	281	
	<b>b</b> Routing number: _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	<b>d</b> Account number: _____			
<b>36</b> Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .	<b>36</b>			
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>		
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>		
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>			
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____	
<b>Sign Here</b>	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 <b>Cashier</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	Spouse's signature. If a joint return, <b>both</b> 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 _____		
<b>Paid Preparer Use Only</b>	Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____
	Firm's name _____			Check if: <input type="checkbox"/> Self-employed
	Firm's address _____			Firm's EIN _____

Comprehensive Problem 1B

Form **1040-SR** Department of the Treasury—Internal Revenue Service **2022** U.S. Tax Return for Seniors OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

Your first name and middle initial <b>Maria</b>	Last name <b>Tallchief</b>	Your social security number <b>466 33 1234</b>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.  
**543 Space Drive** Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. State **TX** ZIP code **77099**  
**Houston** Foreign country name Foreign province/state/county Foreign postal code

Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking 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

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

(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
If more than four dependents, see instructions and check here <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .										22,114
<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .										
<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .										
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)										
<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .										
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .										
<b>g</b> Wages from Form 8919, line 6 . . . . .										
<b>h</b> Other earned income (see instructions) . . . . .										
<b>i</b> Nontaxable combat pay election (see instructions) . . . . .										
<b>z</b> Add lines 1a through 1h . . . . .										22,114
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		<b>b</b> Taxable interest . . . . .	<b>2b</b>						
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>		<b>b</b> Ordinary dividends . . . . .	<b>3b</b>						
<b>4a</b> IRA distributions . . . . .	<b>4a</b>		<b>b</b> Taxable amount . . . . .	<b>4b</b>						
<b>5a</b> Pensions and annuities . . . . .	<b>5a</b>		<b>b</b> Taxable amount . . . . .	<b>5b</b>						
<b>6a</b> Social security benefits . . . . .	<b>6a</b>		<b>b</b> Taxable amount . . . . .	<b>6b</b>						
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>										
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>										<b>7</b>

Comprehensive Problem 1B, cont.

**Standard Deduction**  
See *Standard Deduction Chart* on the last page of this form.

**Tax and Credits**

If you have a qualifying child, attach Sch. EIC.

<b>8</b>	Other income from Schedule 1, line 10 . . . . .	<b>8</b>	
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . .	<b>9</b>	22,114
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . .	<b>11</b>	22,114
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	14,700
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . .	<b>13</b>	
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	7,414
<b>16</b>	<b>Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____ . . . . .	<b>16</b>	743
<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	743
<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	743
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . .	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	743
<b>Payments 25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	1,199
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	1,199
<b>26</b>	2022 estimated tax payments and amount applied from 2021 return . . . .	<b>26</b>	
<b>27</b>	Earned income credit (EIC) . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	1,199

Comprehensive Problem 1B, cont.

Form 1040-SR (2022) Page **3**

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	456
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	456
Direct deposit? See instructions.	<b>b</b>	Routing number <input type="text"/>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	<b>d</b>	Account number <input type="text"/>		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>			
	Designee's name	Phone no.	Personal identification number (PIN) <input type="text"/>	
<b>Sign Here</b>	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 <b>Cashier</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no.	Email address		
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN
	Firm's name	Check if: <input type="checkbox"/> Self-employed		
	Firm's address	Phone no.		
		Firm's EIN		

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.

Form **1040-SR** (2022)

Comprehensive Problem 2A

<b>Form 1040</b>	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b>	<b>2022</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
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**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying surviving spouse (QSS)  
 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:

Your first name and middle initial <b>Dora</b>	Last name <b>Knox</b>	Your social security number <b>4 6 7   7 4   4 4 5 1</b>
If joint return, spouse's first name and middle initial <b>Hardy</b>	Last name <b>Knox</b>	Spouse's social security number <b>4 6 6   4 7   3 3 1 1</b>

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
**143 Maple Street**

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code  
**Knoxville TN 37932**

Foreign country name Foreign province/state/county Foreign postal code  
 Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking 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

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

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	Credit for other dependents
Fort	Knox	552 52 5552	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . . <b>1b</b> Household employee wages not reported on Form(s) W-2 . . . . . <b>1c</b> Tip income not reported on line 1a (see instructions) . . . . . <b>1d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . . <b>1e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . . <b>1f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . . <b>1g</b> Wages from Form 8919, line 6 . . . . . <b>1h</b> Other earned income (see instructions) . . . . . <b>1i</b> Nontaxable combat pay election (see instructions) . . . . . <b>z</b> Add lines 1a through 1h . . . . .	<b>1a</b> 52,300 <b>1b</b> <b>1c</b> <b>1d</b> <b>1e</b> <b>1f</b> <b>1g</b> <b>1h</b> <b>1i</b> <b>1z</b> 52,300
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<b>Attach Sch. B if required.</b>	<b>2a</b> Tax-exempt interest . . . . . <b>3a</b> Qualified dividends . . . . . <b>4a</b> IRA distributions . . . . . <b>5a</b> Pensions and annuities . . . . . <b>6a</b> Social security benefits . . . . .	<b>2b</b> Taxable interest . . . . . <b>3b</b> Ordinary dividends . . . . . <b>4b</b> Taxable amount . . . . . <b>5b</b> Taxable amount . . . . . <b>6b</b> Taxable amount . . . . .	
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**Standard Deduction for—**  
 • Single or Married filing separately, \$12,950  
 • Married filing jointly or Qualifying surviving spouse, \$25,900  
 • Head of household, \$19,400  
 • If you checked any box under **Standard Deduction**, see instructions.

<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> <b>8</b> Other income from Schedule 1, line 10 . . . . . <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . <b>10</b> Adjustments to income from Schedule 1, line 26 . . . . . <b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . <b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . . <b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . . <b>14</b> Add lines 12 and 13 . . . . . <b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>7</b> <b>8</b> <b>9</b> 52,300 <b>10</b> <b>11</b> 52,300 <b>12</b> 25,900 <b>13</b> <b>14</b> 25,900 <b>15</b> 26,400
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Comprehensive Problem 2B

<b>Form 1040</b>	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b>	<b>2022</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																																										
<b>Filing Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input checked="" type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) 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:																																																														
Your first name and middle initial <b>Abigail</b>		Last name <b>Boxer</b>		Your social security number <b>6 7 6   7 3   3 3 1 1</b>																																																										
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number																																																										
Home address (number and street). If you have a P.O. box, see instructions. <b>3456 S Career Avenue</b>			Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																																										
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Sioux Falls</b>		State <b>SD</b>	ZIP code <b>57107</b>																																																											
Foreign country name		Foreign province/state/county	Foreign postal code																																																											
<b>Digital Assets</b> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																														
<b>Standard Deduction</b> <b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																														
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(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	Credit for other dependents																																																									
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<b>1f</b> Employer-provided adoption benefits from Form 8839, line 29																																																														
<b>1g</b> Wages from Form 8919, line 6																																																														
<b>1h</b> Other earned income (see instructions)																																																														
<b>1i</b> Nontaxable combat pay election (see instructions)																																																														
<b>1z</b> Add lines 1a through 1h	<b>60,403</b>																																																													
<b>2a</b> Tax-exempt interest	<b>140</b>																																																													
<b>2b</b> Taxable interest	<b>250</b>																																																													
<b>3a</b> Qualified dividends																																																														
<b>3b</b> Ordinary dividends																																																														
<b>4a</b> IRA distributions																																																														
<b>4b</b> Taxable amount																																																														
<b>5a</b> Pensions and annuities																																																														
<b>5b</b> Taxable amount																																																														
<b>6a</b> Social security benefits																																																														
<b>6b</b> Taxable amount																																																														
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here																																																														
<b>8</b> Other income from Schedule 1, line 10																																																														
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>60,653</b>																																																													
<b>10</b> Adjustments to income from Schedule 1, line 26																																																														
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>60,653</b>																																																													
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>19,400</b>																																																													
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A																																																														
<b>14</b> Add lines 12 and 13	<b>19,400</b>																																																													
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>41,253</b>																																																													
Attach Sch. B if required.																																																														
<b>Standard Deduction for—</b> <ul style="list-style-type: none"> <li>• Single or Married filing separately, \$12,950</li> <li>• Married filing jointly or Qualifying surviving spouse, \$25,900</li> <li>• Head of household, \$19,400</li> <li>• If you checked any box under Standard Deduction, see instructions.</li> </ul>																																																														

Comprehensive Problem 2B, cont.

Form 1040 (2022)		Page <b>2</b>	
<b>Tax and Credits</b>	<b>16</b> Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . .	<b>16</b>	4,660
	<b>17</b> Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
	<b>18</b> Add lines 16 and 17 . . . . .	<b>18</b>	4,660
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	500
	<b>20</b> Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
	<b>21</b> Add lines 19 and 20 . . . . .	<b>21</b>	500
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	4,160
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	4,160
	<b>Payments</b>	<b>25</b> Federal income tax withheld from:	
<b>a</b> Form(s) W-2 . . . . .		<b>25a</b>	4,589
<b>b</b> Form(s) 1099 . . . . .		<b>25b</b>	
<b>c</b> Other forms (see instructions) . . . . .		<b>25c</b>	
<b>d</b> Add lines 25a through 25c . . . . .		<b>25d</b>	4,589
<b>26</b> 2022 estimated tax payments and amount applied from 2021 return . . . . .		<b>26</b>	
<b>27</b> Earned income credit (EIC) . . . . .		<b>27</b>	
<b>28</b> Additional child tax credit from Schedule 8812 . . . . .		<b>28</b>	
<b>29</b> American opportunity credit from Form 8863, line 8 . . . . .		<b>29</b>	
<b>30</b> Reserved for future use . . . . .		<b>30</b>	
<b>31</b> Amount from Schedule 3, line 15 . . . . .		<b>31</b>	
<b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>		
<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	4,589	
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	429
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .	<b>35a</b>	429
	<b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
Direct deposit? See instructions.	<b>d</b> Account number _____		
<b>36</b> Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .	<b>36</b>		
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>	
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____
<b>Sign Here</b>	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 <b>Accountant</b>
	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____		
	Spouse's signature. If a joint return, <b>both</b> must sign. _____	Date _____	Spouse's occupation
	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____		
Joint return? See instructions. Keep a copy for your records.	Phone no. _____	Email address _____	
<b>Paid Preparer Use Only</b>	Preparer's name _____	Preparer's signature _____	Date _____
		PTIN _____	Check if: <input type="checkbox"/> Self-employed
	Firm's name _____	Phone no. _____	
	Firm's address _____	Firm's EIN _____	

## Key Number Tax Return Summary

### Chapter 1

#### Comprehensive Problem 1A

<b>Adjusted Gross Income (Line 11)</b>	22,114
<b>Taxable Income (Line 15)</b>	9,164
<b>Total Tax (Line 24)</b>	918
<b>Tax Refund (Line 35a)</b>	281

#### Comprehensive Problem 1B

<b>Adjusted Gross Income (Line 11)</b>	22,114
<b>Standard Deduction or Itemized Deductions (Line 12)</b>	14,700
<b>Total Tax (Line 24)</b>	743
<b>Tax Refund (Line 35a)</b>	456

#### Comprehensive Problem 2A

<b>Adjusted Gross Income (Line 11)</b>	52,300
<b>Standard Deduction or Itemized Deductions (Line 12)</b>	25,900
<b>Total Tax (Line 24)</b>	2,260
<b>Amount Overpaid (Line 34)</b>	895

#### Comprehensive Problem 2B

<b>Adjusted Gross Income (Line 11)</b>	60,653
<b>Standard Deduction or Itemized Deductions (Line 12)</b>	19,400
<b>Credit for Other Dependents (Line 19)</b>	500
<b>Total Tax (Line 24)</b>	4,160
<b>Amount Overpaid (Line 34)</b>	429