

Department of the Treasury
Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico
For the year Jan. 1-Dec. 31, 2022, or other tax year beginning _____, 2022, and ending _____, 20

Please type or print.	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Home address (number, street, and apt. no., or rural route)		
	City, town or post office, commonwealth or territory, and ZIP code		
	Foreign country name	Foreign province/state/county	Foreign postal code

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**

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status. See instructions.
 Single Married filing jointly Married filing separately (MFS) Head of household Qualifying surviving spouse
If you checked the MFS box, enter spouse's social security no. above and full name here: _____

2 Qualifying children. Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit. See instructions. If more than four qualifying children, see instructions and check here

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you

3 Self-employment tax from Part V, line 12	3
4 Household employment taxes (see instructions). Attach Schedule H (Form 1040)	4
5 Additional Medicare Tax. Attach Form 8959	5
6 Total tax. Add lines 3 through 5. See instructions	6
7 2022 estimated tax payments (see instructions)	7
8 Excess social security tax withheld (see instructions)	8
9 Additional child tax credit from Part II, line 3	9
10 Reserved for future use	10
11a Credit for qualified sick and family leave wages from Schedule(s) H paid in 2022 for leave taken before April 1, 2021	11a
b Credit for qualified sick and family leave wages from Schedule(s) H paid in 2022 for leave taken after March 31, 2021, and before October 1, 2021	11b
12 Total payments and credits (see instructions)	12
13 If line 12 is more than line 6, subtract line 6 from line 12. This is the amount you overpaid	13
14a Amount of line 13 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	14a
b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number	
15 Amount of line 13 you want applied to 2023 estimated tax	15
16 Amount you owe. If line 6 is more than line 12, subtract line 12 from line 6. See instructions	16

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

Designee's name	Phone no.	Personal identification number (PIN)
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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 the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Daytime phone number	If the IRS sent you an Identity Protection PIN, enter it here (see instructions)
Spouse's signature. If a joint return, both must sign.		Date	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)

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		Phone no.	
Firm's address				

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.

Tip: Bona fide residents of Puerto Rico may claim the additional child tax credit for one or more qualifying children.

1	Modified adjusted gross income	1	
2	Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	2	
3	Additional child tax credit. Use the Additional Child Tax Credit Worksheet in the instructions. Enter the amount from line 19 of the worksheet here and on Part I, line 9	3	

Part III Profit or Loss From Farming—See the Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)
Don't include sales of livestock held for draft, breeding, sport, or dairy purposes. See instructions.

1	Sales of livestock and other items you bought for resale	1		
2	Cost or other basis of livestock and other items reported on line 1	2		
3	Subtract line 2 from line 1			3
4	Sales of livestock, produce, grains, and other products you raised			4
5a	Total cooperative distributions (Form(s) 1099-PATR) 5a		5b Taxable amount	5b
6	Agricultural program payments received			6
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)			7
8	Crop insurance proceeds			8
9	Custom hire (machine work) income			9
10	Other income			10
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50			11

Section B—Farm Expenses—Cash and Accrual Method

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.
Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12		24	Labor hired	24	
13	Chemicals	13		25	Pension and profit-sharing plans	25	
14	Conservation expenses	14		26	Rent or lease:		
15	Custom hire (machine work)	15		a	Vehicles, machinery, and equipment	26a	
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	16		b	Other (land, animals, etc.)	26b	
17	Employee benefit programs other than on line 25	17		27	Repairs and maintenance	27	
18	Feed purchased	18		28	Seeds and plants purchased	28	
19	Fertilizers and lime	19		29	Storage and warehousing	29	
20	Freight and trucking	20		30	Supplies purchased	30	
21	Gasoline, fuel, and oil	21		31	Taxes	31	
22	Insurance (other than health)	22		32	Utilities	32	
23	Interest (see instructions):			33	Veterinary, breeding, and medicine	33	
a	Mortgage (paid to banks, etc.)	23a		34	Other expenses (specify):		
b	Other	23b		a	-----	34a	
				b	-----	34b	
				c	-----	34c	
				d	-----	34d	
				e	-----	34e	
35	Total expenses. Add lines 12 through 34e					35	
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and on Part V, line 1a					36	

Section C—Farm Income—Accrual Method

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below. See instructions.

37	Sales of livestock, produce, grains, and other products during the year		37	
38a	Total cooperative distributions (Form(s) 1099-PATR) 38a _____	38b	Taxable amount	38b
39	Agricultural program payments received		39	
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)		40	
41	Crop insurance proceeds		41	
42	Custom hire (machine work) income		42	
43	Other farm income (specify) _____		43	
44	Add lines 37, 38b, and 39 through 43		44	
45	Inventory of livestock, produce, grains, and other products at the beginning of the year	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at the end of the year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		49	
50	Gross farm income. Subtract line 49 from line 44. Enter the result here and on Part III, line 11		50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)—See the Instructions for Schedule C (Form 1040).

Name of proprietor	Social security number
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Income

1	Gross receipts \$ _____	Less returns and allowances \$ _____	Balance	1	
2a	Inventory at beginning of year	2a			
b	Purchases less cost of items withdrawn for personal use	2b			
c	Cost of labor. Don't include any amounts paid to yourself	2c			
d	Materials and supplies	2d			
e	Other costs (attach statement)	2e			
f	Add lines 2a through 2e	2f			
g	Inventory at end of year	2g			
h	Cost of goods sold. Subtract line 2g from line 2f			2h	
3	Gross profit. Subtract line 2h from line 1			3	
4	Other income			4	
5	Gross income. Add lines 3 and 4			5	

Section B—Expenses

6	Advertising	6		18	Rent or lease:	
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment	18a
8	Commissions and fees	8		b	Other business property	18b
9	Contract labor	9		19	Repairs and maintenance	19
10	Depletion	10		20	Supplies (not included in Section A)	20
11	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	11		21	Taxes and licenses	21
12	Employee benefit programs (other than on line 17)	12		22	Travel and meals:	
13	Insurance (other than health)	13		a	Travel	22a
14	Interest on business indebtedness (see instructions)	14		b	Deductible meals	22b
15	Legal and professional services	15		23	Utilities	23
16	Office expense	16		24	Wages not included on line 2c	24
17	Pension and profit-sharing plans	17		25a	Other expenses (list type and amount):	

				b	Total other expenses	25b
26	Total expenses. Add lines 6 through 25b					26
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and on Part V, line 2					27

Part V Self-Employment Tax—If you had **church employee income**, see instructions before you begin.

Name of person with self-employment income	Social security number of person with self-employment income
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Note: If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

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 V <input type="checkbox"/>		
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip lines 1a and 1b if you use the farm optional method. See instructions	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	()
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method. See instructions	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 the amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI 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(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for the 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 for 2022	7	147,000
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. 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 (see instructions)	8b	
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	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 Part I, line 3	12	

Part VI Optional Methods To Figure Net Earnings—See instructions for limitations.

Note: If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method			
1	Maximum income for optional methods	1	6,040
2	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$6,040. Also, include this amount on Part V, line 4b, above	2	
Nonfarm Optional Method			
3	Subtract line 2 from line 1	3	
4	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount on Part VI, line 3, above. Also, include this amount on Part V, line 4b, above	4	