

Filing Status [X] 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: Max
Last name: Fomin
Your social security number: [redacted]
If joint return, spouse's first name and middle initial: [redacted]
Last name: [redacted]
Spouse's social security number: [redacted]

Home address (number and street). If you have a P.O. box, see instructions.
City, town, or post office. If you have a foreign address, also complete spaces below.
State: CA
ZIP code: [redacted]
Foreign country name: [redacted]
Foreign province/state/county: [redacted]
Foreign postal code: [redacted]
Apt. no.: [redacted]
Presidential Election Campaign: [ ] 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 [X] 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 [ ] Yes [X] No

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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualified for (see instructions): Child tax credit, Credit for other dependents. Includes header 'Dependents (see instructions):' and a note 'If more than four dependents, see instructions and check here [ ]'.

Income section table with 15 rows. Columns include description of income type, sub-rows (e.g., 2a, 3a, 4a), and final amount. Total income is 2,624. Adjusted gross income is 185. Taxable income is 0.

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.



**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](http://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  
Max Fomin

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes		<b>1</b>	
<b>2a</b>	Alimony received		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions):			
<b>3</b>	Business income or (loss). Attach Schedule C		<b>3</b>	2,624.
<b>4</b>	Other gains or (losses). Attach Form 4797		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F		<b>6</b>	
<b>7</b>	Unemployment compensation		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss	<b>8a</b> ( )		
<b>b</b>	Gambling	<b>8b</b>		
<b>c</b>	Cancellation of debt	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853	<b>8e</b>		
<b>f</b>	Income from Form 8889	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>		
<b>h</b>	Jury duty pay	<b>8h</b>		
<b>i</b>	Prizes and awards	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income	<b>8j</b>		
<b>k</b>	Stock options	<b>8k</b>		
<b>l</b>	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	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLA account (see instructions)	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated	<b>8u</b>		
<b>z</b>	Other income. List type and amount:	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	2,624.

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

**Part II Adjustments to Income**

11	Educator expenses . . . . .		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		12	
13	Health savings account deduction. Attach Form 8889 . . . . .		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		14	
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .		15	185 .
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .		16	
17	Self-employed health insurance deduction . . . . .		17	
18	Penalty on early withdrawal of savings . . . . .		18	
19a	Alimony paid . . . . .		19a	
b	Recipient's SSN . . . . .			
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction . . . . .		20	
21	Student loan interest deduction . . . . .		21	
22	Reserved for future use . . . . .		22	
23	Archer MSA deduction . . . . .		23	
24	Other adjustments:			
a	Jury duty pay (see instructions) . . . . .	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	24c		
d	Reforestation amortization and expenses . . . . .	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	24e		
f	Contributions to section 501(c)(18)(D) pension plans . . . . .	24f		
g	Contributions by certain chaplains to section 403(b) plans . . . . .	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	24h		
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		
j	Housing deduction from Form 2555 . . . . .	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z . . . . .		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		26	185 .

**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](http://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  
Max Fomin

Your social security number  
[REDACTED]

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251 . . . . .	1	
2	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	3	

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE . . . . .	4	370.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	6	
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	
9	Household employment taxes. Attach Schedule H . . . . .	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	10	
11	Additional Medicare Tax. Attach Form 8959 . . . . .	11	
12	Net investment income tax. Attach Form 8960 . . . . .	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	15	
16	Recapture of low-income housing credit. Attach Form 8611 . . . . .	16	

(continued on page 2)

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

**Part II Other Taxes** *(continued)*

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

370.





**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **09**

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Name of proprietor  
**Max Fomin**

Social security number (SSN)  
[REDACTED]

**A** Principal business or profession, including product or service (see instructions)  
**Retail**

**B** Enter code from instructions  
**4 5 8 1 1 0**

**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)  Cash (2)  Accrual (3)  Other (specify)

**G** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses . . .  Yes  No

**H** If you started or acquired this business during 2022, check here . . .

**I** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . .  Yes  No

**J** If "Yes," did you or will you file required Form(s) 1099? . . .  Yes  No

**Part I Income**

<b>1</b>	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"/>	<b>1</b>	80,059.
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	7,900.
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	72,159.
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	30,400.
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	41,759.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	41,759.

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

<b>8</b>	Advertising . . . . .	<b>8</b>	150.	<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>	4,564.	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):	<b>20a</b>	
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	250.
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	350.
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>	480.	<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	500.
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	600.
<b>17</b>	Legal and professional services . . . . .	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>		<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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 . . . . .	<b>30</b>		<b>27b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	34,865.				
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

Go to [www.irs.gov/ScheduleSE](http://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)

Max Fomin

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.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .		<b>1a</b>	
<b>b</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		<b>1b</b>	( )
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.			
<b>2</b> 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		<b>2</b>	2,624.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .		<b>3</b>	2,624.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .		<b>4a</b>	2,423.
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .		<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .		<b>4c</b>	2,423.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>		
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-		<b>5b</b>	0.
<b>6</b> Add lines 4c and 5b . . . . .		<b>6</b>	2,423.
<b>7</b> 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 . . . . .		<b>7</b>	147,000
<b>8a</b> 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 . . . . .	<b>8a</b>		
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>		
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>		
<b>d</b> Add lines 8a, 8b, and 8c . . . . .		<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .		<b>9</b>	147,000.
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .		<b>10</b>	300.
<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .		<b>11</b>	70.
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> . . . . .		<b>12</b>	370.
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>		185.

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

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$9,060, **or (b)** your net farm profits<sup>2</sup> were less than \$6,540.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	6,040
<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,040. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **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.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B. <sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.  
<sup>2</sup> 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. <sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Attachment  
Sequence No. **55**

Name(s) shown on return

Max Fomin

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	Max Fomin		-32,241.
ii	Max Fomin		34,680.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2,439.	
3	Qualified business net (loss) carryforward from the prior year	( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	2,439.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		488.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		488.
11	Taxable income before qualified business income deduction (see instructions)	0.	
12	Net capital gain (see instructions)	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)		0.
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)		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	( 0. )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	( 0. )	

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. 07

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

MAX FOMIN

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)	7241
2	Enter amount from Form 1040 or 1040-SR, line 11	2439
3	Multiply line 2 by 7.5% (0.075)	183
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	7058

**Taxes You Paid**

5	State and local taxes.	
5a	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"/>	61
5b	State and local real estate taxes (see instructions)	
5c	State and local personal property taxes	458
5d	Add lines 5a through 5c	519
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	519
6	Other taxes. List type and amount: _____	
7	Add lines 5e and 6	519

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

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"/>	
8a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	
8b	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 _____	
8c	Points not reported to you on Form 1098. See instructions for special rules	
8d	Reserved for future use	
8e	Add lines 8a through 8c	
9	Investment interest. Attach Form 4952 if required. See instructions	
10	Add lines 8e and 9	

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	
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.	
13	Carryover from prior year	
14	Add lines 11 through 13	

**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	
----	--	--

**Other Itemized Deductions**

16	Other—from list in instructions. List type and amount: _____	
----	--	--

**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	7577
----	--	------

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box

Filing Status [X] 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: Max; Last name: Fomin; Your social security number: [redacted]; Spouse's social security number: [redacted]

Home address (number and street): [redacted]; Apt. no.: [redacted]; City, town, or post office: [redacted]; State: CA; ZIP code: [redacted]; Foreign country name: [redacted]; Foreign province/state/county: [redacted]; Foreign postal code: [redacted]; Presidential Election Campaign: [ ] 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)? [ ] Yes [X] 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

Table with 5 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. Includes a checkbox for 'If more than four dependents, see instructions and check here'.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

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.

Main income table with rows 1a-15. 1a: Total amount from Form(s) W-2, box 1; 1b: Household employee wages; 1c: Tip income; 1d: Medicaid waiver payments; 1e: Taxable dependent care benefits; 1f: Employer-provided adoption benefits; 1g: Wages from Form 9919; 1h: Other earned income; 1i: Nontaxable combat pay election; 1j: Add lines 1a through 1h; 2a: Tax-exempt interest; 2b: Taxable interest; 3a: Qualified dividends; 3b: Ordinary dividends; 4a: IRA distributions; 4b: Taxable amount; 5a: Pensions and annuities; 5b: Taxable amount; 6a: Social security benefits; 6b: Taxable amount; 7: Capital gain or (loss); 8: Other income from Schedule 1; 9: Total income (2,624); 10: Adjustments to income (185); 11: Adjusted gross income (2,439); 12: Standard deduction (12,950); 13: Qualified business income deduction (0); 14: Total (12,950); 15: Taxable income (0).

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



**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](http://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  
Max Fomin

Your social security number  
[REDACTED]

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	2,624.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(f) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	2,624.

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

**Part II Adjustments to Income**

11	Educator expenses . . . . .		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		12	
13	Health savings account deduction. Attach Form 8889 . . . . .		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		14	
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .		15	185.
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .		16	
17	Self-employed health insurance deduction . . . . .		17	
18	Penalty on early withdrawal of savings . . . . .		18	
19a	Alimony paid . . . . .		19a	
	<b>b</b> Recipient's SSN . . . . .			
	<b>c</b> Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction . . . . .		20	
21	Student loan interest deduction . . . . .		21	
22	Reserved for future use . . . . .		22	
23	Archer MSA deduction . . . . .		23	
24	Other adjustments:			
	<b>a</b> Jury duty pay (see instructions) . . . . .	24a		
	<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	24b		
	<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	24c		
	<b>d</b> Reforestation amortization and expenses . . . . .	24d		
	<b>e</b> Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	24e		
	<b>f</b> Contributions to section 501(c)(18)(D) pension plans . . . . .	24f		
	<b>g</b> Contributions by certain chaplains to section 403(b) plans . . . . .	24g		
	<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	24h		
	<b>i</b> 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		
	<b>j</b> Housing deduction from Form 2555 . . . . .	24j		
	<b>k</b> Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	24k		
	<b>z</b> Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z . . . . .		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		26	185.

**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](http://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  
Max Fomin

Your social security number  
[REDACTED]

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251 . . . . .	1	
2	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	3	

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE . . . . .	4	370.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	6	
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	
9	Household employment taxes. Attach Schedule H . . . . .	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	10	
11	Additional Medicare Tax. Attach Form 8959 . . . . .	11	
12	Net investment income tax. Attach Form 8960 . . . . .	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	15	
16	Recapture of low-income housing credit. Attach Form 8611 . . . . .	16	

(continued on page 2)

**Part II Other Taxes** *(continued)*

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

370 .

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/ScheduleC](http://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.

Name of proprietor  
**Max Fomin**

Social security number (SSN)  
[REDACTED]

**A** Principal business or profession, including product or service (see instructions)  
**online sales**

**B** Enter code from instructions  
**4 5 8 1 1 0**

**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.) [REDACTED]  
City, town or post office, state, and ZIP code [REDACTED]

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify)

**G** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses .  Yes  No

**H** If you started or acquired this business during 2022, check here . . . . .

**I** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No

**J** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**Part I Income**

<b>1</b> 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"/>	<b>1</b>	
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	25,700.
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	-25,700.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	-25,700.

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

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	6,541.	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	6,541.	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	-32,241.	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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 . . . . .	<b>30</b>		<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	-32,241.			
<b>32</b> 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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

BAA

REV 07/23/23 TTW

Schedule C (Form 1040) 2022



**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SF, 1040-NR, or 1041; partnerships must generally file Form 1065.

Attachment  
Sequence No. **09**

Name of proprietor  
**Max Fomin**

Social security number (SSN)  
[REDACTED]

**A** Principal business or profession, including product or service (see instructions)  
**Retail**

**B** Enter code from instructions  
**4 5 8 1 1 0**

**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.) [REDACTED]  
City, town or post office, state, and ZIP code [REDACTED]

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify)

**G** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses .  Yes  No

**H** If you started or acquired this business during 2022, check here . . . . .

**I** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No

**J** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**Part I Income**

<b>1</b>	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"/>	<b>1</b>	80,059.
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	7,900.
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	72,159.
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	30,400.
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	41,759.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	41,759.

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

<b>8</b>	Advertising . . . . .	<b>8</b>	150.	<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>	4,564.	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):	<b>20</b>	
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	250.
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	350.
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>	480.	<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	500.
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	600.
<b>17</b>	Legal and professional services . . . . .	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	6,894.	<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	34,865.	<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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 . . . . .	<b>30</b>		<b>27b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	34,865.				
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

Go to [www.irs.gov/ScheduleSE](http://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)

Max Fomin

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.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</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 . . . . .	<b>1b</b> ( )	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> 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 . . . . .	<b>2</b>	2,624.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	2,624.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>	2,423.
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .	<b>4c</b>	2,423.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	0.
<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>	2,423.
<b>7</b> 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 . . . . .	<b>7</b>	147,000
<b>8a</b> 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 . . . . .	<b>8a</b>	
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	147,000.
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	300.
<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	70.
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> . . . . .	<b>12</b>	370.
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>	185.

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

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> wasn't more than \$9,060, or (b) your net farm profits <sup>2</sup> were less than \$6,540.		
<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	6,040
<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$6,040. Also, include this amount on line 4b above . . . . .	<b>15</b>	
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.		
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

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

<sup>2</sup> 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.

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

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

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

Max Fomin

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	Max Fomin	[REDACTED]	-32,241.
ii	Max Fomin	[REDACTED]	34,680.
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2,439.	
3	Qualified business net (loss) carryforward from the prior year	( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	2,439.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		488.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		488.
11	Taxable income before qualified business income deduction (see instructions)	0.	
12	Net capital gain (see instructions)	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)		0.
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)		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	( 0. )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	( 0. )	