

**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 RAFAEL M. HERNANDEZ Last name \_\_\_\_\_ Your social security number \*\*\*-\*\*-\*\*\*\*

If joint return, spouse's first name and middle initial SONIA R. HERNANDEZ Last name \_\_\_\_\_ Spouse's social security number \*\*\*-\*\*-\*\*\*\*

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_  
 City, town, or post office. If you have a foreign address, also complete spaces below. State \_\_\_\_\_ ZIP code \_\_\_\_\_  
 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

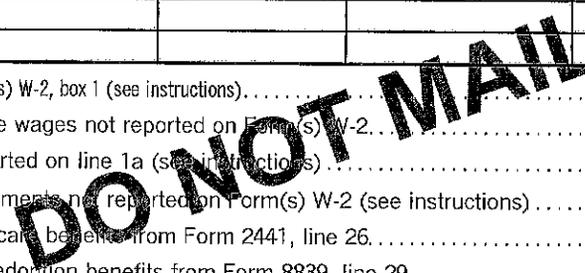
**Dependents (see instructions):**

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

**Income**

|    |   |    |  |
|----|---|----|--|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions)                 | 1a |  |
| b  | Household employee wages not reported on Form(s) W-2                    | 1b |  |
| c  | Tip income not reported on line 1a (see instructions)                   | 1c |  |
| d  | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | 1d |  |
| e  | Taxable dependent care benefits from Form 2441, line 26                 | 1e |  |
| f  | Employer-provided adoption benefits from Form 8839, line 29             | 1f |  |
| g  | Wages from Form 8919, line 6  | 1g |  |
| h  | Other earned income (see instructions)                                  | 1h |  |
| i  | Nontaxable combat pay election (see instructions)                       | 1i |  |
| z  | Add lines 1a through 1h   | 1z |  |

|   |    |   |    |         |   |                    |    |         |
|---|----|---|----|---------|---|--------------------|----|---------|
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.   | 2a | Tax-exempt interest   | 2a |         | b | Taxable interest   | 2b | 29.     |
|   | 3a | Qualified dividends   | 3a |         | b | Ordinary dividends | 3b |         |
| If you did not get a Form W-2, see instructions.  | 4a | IRA distributions   | 4a |         | b | Taxable amount     | 4b |         |
|   | 5a | Pensions and annuities  | 5a |         | b | Taxable amount     | 5b |         |
| Attach Sch. B if required.  | 6a | Social security benefits  | 6a | 14,136. | b | Taxable amount     | 6b | 12,016. |
|   | 7  | Capital gain or (loss). Attach Schedule D if required. If not required, check here            | 7  |         |   |                    | 7  | 76,155. |
| Standard Deduction for —<br>• Single or Married filing separately, \$12,950<br>• Married filing jointly or Qualifying surviving spouse, \$25,900<br>• Head of household, \$19,400<br>• If you checked any box under Standard Deduction, see instructions. | 8  | Other income from Schedule 1, line 10   | 8  |         |   |                    | 8  | -125.   |
|   | 9  | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>                  | 9  |         |   |                    | 9  | 88,075. |
|   | 10 | Adjustments to income from Schedule 1, line 26  | 10 |         |   |                    | 10 | 7,834.  |
|   | 11 | Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                       | 11 |         |   |                    | 11 | 80,241. |
|   | 12 | <b>Standard deduction or itemized deductions</b> (from Schedule A)                            | 12 |         |   |                    | 12 | 25,900. |
|   | 13 | Qualified business income deduction from Form 8995 or Form 8995-A                             | 13 |         |   |                    | 13 |         |
|   | 14 | Add lines 12 and 13   | 14 |         |   |                    | 14 | 25,900. |
|   | 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> | 15 |         |   |                    | 15 | 54,341. |



|                        |  |           |         |
|------------------------|--|-----------|---------|
| <b>Tax and Credits</b> | <b>16 Tax</b> (see instructions). Check if any from Form(s): <input type="checkbox"/> 1 <input type="checkbox"/> 8814<br>2 <input type="checkbox"/> 4972    3 <input type="checkbox"/> _____ | <b>16</b> | 6,108.  |
|                        | <b>17</b> Amount from Schedule 2, line 3   | <b>17</b> | 1,513.  |
|                        | <b>18</b> Add lines 16 and 17  | <b>18</b> | 7,621.  |
|                        | <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> | 0.      |
|                        | <b>22</b> Subtract line 21 from line 18. If zero or less, enter -0-  | <b>22</b> | 7,621.  |
|                        | <b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21   | <b>23</b> | 11,668. |
|                        | <b>24</b> Add lines 22 and 23. This is your <b>total tax</b>   | <b>24</b> | 19,289. |

|   |  |                      |            |  |                       |            |  |   |            |  |                                    |            |  |  |  |
|---|--|----------------------|------------|--|-----------------------|------------|--|---|------------|--|------------------------------------|------------|--|--|--|
| <b>Payments</b>                         | <b>25</b> Federal income tax withheld from: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>a</b> Form(s) W-2</td> <td style="width: 10%; text-align: center;"><b>25a</b></td> <td style="width: 40%;"></td> </tr> <tr> <td><b>b</b> Form(s) 1099</td> <td style="text-align: center;"><b>25b</b></td> <td></td> </tr> <tr> <td><b>c</b> Other forms (see instructions)</td> <td style="text-align: center;"><b>25c</b></td> <td></td> </tr> <tr> <td><b>d</b> Add lines 25a through 25c</td> <td style="text-align: center;"><b>25d</b></td> <td></td> </tr> </table> | <b>a</b> Form(s) W-2 | <b>25a</b> |  | <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> |  |  |  |
| <b>a</b> Form(s) W-2                    | <b>25a</b>   |                      |            |  |                       |            |  |   |            |  |                                    |            |  |  |  |
| <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>   |                      |            |  |                       |            |  |   |            |  |                                    |            |  |  |  |
|   | <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>            | 0.         |  |                       |            |  |   |            |  |                                    |            |  |  |  |

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

|               |   |            |  |
|---------------|---|------------|--|
| <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>  |  |
|               | <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> |  |
|               | <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> .<br>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> | 19,419. |
|                       | <b>38</b> Estimated tax penalty (see instructions)   | <b>38</b> | 130.    |

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

Designee's name: **Michael Drews CPA** Phone no.: **(805) 495-4211** Personal identification number (PIN): \_\_\_\_\_

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

|  |                     |                     |   |
|--|---------------------|---------------------|---|
| Your signature   | Date                | Your occupation     | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)         |
|  |                     | <b>FARMING</b>      |   |
| Spouse's signature. If a joint return, both must sign. | Date                | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
|  |                     | <b>HAIR STYLIST</b> |   |
| Phone no. _____  | Email address _____ |                     |   |

**Paid Preparer Use Only**

|  |  |                        |                          |   |
|--|--|------------------------|--------------------------|---|
| Preparer's name<br><b>Michael Drews CPA</b>                    | Preparer's signature<br><b>Michael Drews CPA</b>                               | Date<br><b>4/27/23</b> | PTIN<br><b>P00450009</b> | Check if:<br><input type="checkbox"/> Self-employed           |
| Firm's name<br><b>Michael Drews CPA Tax and Wealth Planner</b> | Firm's address<br><b>400 Rosewood Avenue Suite 200<br/>Camarillo, CA 93010</b> |                        |                          | Phone no. <b>805-484-4008</b><br>Firm's EIN <b>87-2175753</b> |

**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

**RAFAEL M. AND SONIA R. HERNANDEZ**

Your social security number

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**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>  | 82,579.  |
| <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>  | -51,852. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F  | <b>6</b>  | -48,346. |
| <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 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: <u>See Statement 1</u>  | <b>8z</b> | 17,494.  |
| <b>9</b>  | Total other income. Add lines 8a through 8z   | <b>9</b>  | 17,494.  |
| <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> | -125.    |

**DO NOT MAIL**

| <b>Part II Adjustments to Income</b> |  |     |        |
|--------------------------------------|--|-----|--------|
| 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  | 5,834. |
| 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  | 2,000. |
| 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 8 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 8 .....  | 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  | 7,834. |

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**SCHEDULE 2**  
**(Form 1040)**

**Additional Taxes**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: **RAFAEL M. AND SONIA R. HERNANDEZ**  
Your social security number: **\*\*\*-\*\*-\*\*\*\***

| <b>Part I Tax</b> |   |   |        |
|-------------------|---|---|--------|
| 1                 | Alternative minimum tax. Attach Form 6251.....                                    | 1 | 0.     |
| 2                 | Excess advance premium tax credit repayment. Attach Form 8962.....                | 2 | 1,513. |
| 3                 | Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17..... | 3 | 1,513. |

| <b>Part II Other Taxes</b> |  |    |         |
|----------------------------|--|----|---------|
| 4                          | Self-employment tax. Attach Schedule SE.....   | 4  | 11,668. |
| 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 |         |

**DO NOT MAIL**

(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:  |     |         |
|           |  | 17a |         |
| <b>b</b>  | Recapture of federal mortgage subsidy, if you sold your home see instructions.   | 17b |         |
| <b>c</b>  | Additional tax on HSA distributions. Attach Form 8889.   | 17c |         |
| <b>d</b>  | Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.   | 17d |         |
| <b>e</b>  | Additional tax on Archer MSA distributions. Attach Form 8853.  | 17e |         |
| <b>f</b>  | Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.  | 17f |         |
| <b>g</b>  | Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.   | 17g |         |
| <b>h</b>  | Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.                                  | 17h |         |
| <b>i</b>  | Compensation you received from a nonqualified deferred compensation plan described in section 457A.  | 17i |         |
| <b>j</b>  | Section 72(m)(5) excess benefits tax.  | 17j |         |
| <b>k</b>  | Golden parachute payments.   | 17k |         |
| <b>l</b>  | Tax on accumulation distribution of trusts.  | 17l |         |
| <b>m</b>  | Excise tax on insider stock compensation from an expatriated corporation.  | 17m |         |
| <b>n</b>  | Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.  | 17n |         |
| <b>o</b>  | Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.   | 17o |         |
| <b>p</b>  | Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.                                | 17p |         |
| <b>q</b>  | Any interest from Form 8621, line 24.  | 17q |         |
| <b>z</b>  | Any other taxes. List type and amount.   | 17z |         |
| <b>18</b> | Total additional taxes. Add lines 17a through 17z.   |     | 18      |
| <b>19</b> | Reserved for future use.   |     | 19      |
| <b>20</b> | Section 965 net tax liability installment from Form 965-A.   | 20  |         |
| <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. |     | 21      |
|           |  |     | 11,668. |

**DO NOT MAIL**



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

Attachment  
Sequence No. **09**

|   |  |   |
|---|--|---|
| Name of proprietor<br><b>SONIA R. HERNANDEZ</b>   |  | Social security number (SSN)<br>***-**-**** |
| <b>A</b> Principal business or profession, including product or service (see instructions)<br><b>STYLIST</b>  | <b>B</b> Enter code from instructions<br><b>812112</b> |   |
| <b>C</b> Business name. If no separate business name, leave blank.<br><b>COCO'S HAIR DESIGNS</b>  | <b>D</b> Employer ID number (EIN) (see instr.)         |   |
| <b>E</b> Business address (including suite or room no.)<br>City, town or post office, state, and ZIP code   |  |   |
| <b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)  |  |   |
| <b>G</b> Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |   |
| <b>H</b> If you started or acquired this business during 2022, check here <input type="checkbox"/>  |  |   |
| <b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                               |  |   |
| <b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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> | 113,378. |
| <b>2</b> Returns and allowances.   | <b>2</b> |          |
| <b>3</b> Subtract line 2 from line 1.  | <b>3</b> | 113,378. |
| <b>4</b> Cost of goods sold (from line 42).  | <b>4</b> |          |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3.   | <b>5</b> | 113,378. |
| <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> | 113,378. |

**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>  | 394.    |
| <b>9</b> Car and truck expenses (see instructions)  | <b>9</b>   | 3,026.  | <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> | 9,600.  |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)  | <b>13</b>  | 192.    | <b>21</b> Repairs and maintenance                                     | <b>21</b>  | 6,830.  |
| <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>  | 4,900.  |
| <b>15</b> Insurance (other than health)   | <b>15</b>  |         | <b>23</b> Taxes and licenses  | <b>23</b>  |         |
| <b>16</b> Interest (see instr.):  |            |         | <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>  | 2,757.  |
| <b>26</b> Wages (less employment credits)   | <b>26</b>  |         | <b>27a</b> Other expenses (from line 48)                              | <b>27a</b> |         |
| <b>27a</b> Other expenses (from line 48)  | <b>27a</b> |         | <b>b</b> Reserved for future use                                      | <b>27b</b> |         |
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a.  | <b>28</b>  | 27,699. | <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7.   | <b>29</b>  | 85,679. |
| <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.<br><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>  | 3,100.  | <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. | <b>31</b>  | 82,579. |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• 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> .<br>• If a loss, you <b>must</b> go to line 32.  |            |         | <b>32a</b> <input type="checkbox"/> All investment is at risk.        |            |         |
| <b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• 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> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |         | <b>32b</b> <input type="checkbox"/> Some investment is not at risk.   |            |         |



**SCHEDULE D**  
**(Form 1040)**

OMB No. 1545-0074

**Capital Gains and Losses**

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

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment  
Sequence No. **12**

Name(s) shown on return

**RAFAEL M. AND SONIA R. HERNANDEZ**

Your social security number

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Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|--|---|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.  |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.   |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.  | 46,057.                          | 93,054.                         |  | -46,997.  |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.  |                                  |                                 |  | <b>11</b> 123,152.  |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.  |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instrs.  |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.  |                                  |                                 |  | <b>14</b> ( )   |
| <b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on the back.   |                                  |                                 |  | <b>15</b> 76,155.   |

**Part III Summary**

|  |    |         |
|--|----|---------|
| 16 Combine lines 7 and 15 and enter the result .....   | 16 | 76,155. |
| <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> |    |         |
| 17 Are lines 15 and 16 <b>both</b> gains?  |    |         |
| <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.   |    |         |
| <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.   |    |         |
| 18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....  | 18 | 0.      |
| 19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....  | 19 | 79,122. |
| 20 Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?   |    |         |
| <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.   |    |         |
| <input checked="" type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.  |    |         |
| 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  |    |         |
| <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>   | 21 | ( )     |
| <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.  |    |         |
| 22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?   |    |         |
| <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  |    |         |
| <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.   |    |         |

**DO NOT MAIL**



**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

Attachment  
Sequence No. **13**

Name(s) shown on return

**RAFAEL M. AND SONIA R. HERNANDEZ**

Your social security number

\*\*\*-\*\*-\*\*\*\*

**Part I** **Income or Loss From Rental Real Estate and Royalties**

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

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

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

|          |            |
|----------|------------|
| <b>A</b> | [REDACTED] |
| <b>B</b> | [REDACTED] |
| <b>C</b> | [REDACTED] |

| 1 b Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|--|--|------------------|-------------------|-----|
|  |  | A                | B                 | C   |
| <b>A</b> 4                             |  |                  |                   |     |
| <b>B</b> 6                             |  |                  |                   |     |
| <b>C</b>                               |  |                  |                   |     |

**Type of Property:**

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

| Income:  | Properties: |             |          |
|--|-------------|-------------|----------|
|  | A           | B           | C        |
| <b>3</b> Rents received.....   | <b>3</b>    |             |          |
| <b>4</b> Royalties received.....   | <b>4</b>    | 45.         |          |
| <b>Expenses:</b>   |             |             |          |
| <b>5</b> Advertising.....  | <b>5</b>    |             |          |
| <b>6</b> Auto and travel (see instructions).....   | <b>6</b>    |             |          |
| <b>7</b> Cleaning and maintenance.....   | <b>7</b>    |             |          |
| <b>8</b> Commissions.....  | <b>8</b>    |             |          |
| <b>9</b> Insurance.....  | <b>9</b>    |             |          |
| <b>10</b> Legal and other professional fees.....   | <b>10</b>   |             |          |
| <b>11</b> Management fees.....   | <b>11</b>   |             |          |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions).....  | <b>12</b>   | 5,250.      |          |
| <b>13</b> Other interest.....  | <b>13</b>   |             |          |
| <b>14</b> Repairs.....   | <b>14</b>   | 32,400.     |          |
| <b>15</b> Supplies.....  | <b>15</b>   |             |          |
| <b>16</b> Taxes.....   | <b>16</b>   | 2,447.      |          |
| <b>17</b> Utilities.....   | <b>17</b>   |             |          |
| <b>18</b> Depreciation expense or depletion.....   | <b>18</b>   |             |          |
| <b>19</b> Other (list) <u>See Stmt 2</u> .....   | <b>19</b>   | 11,800.     |          |
| <b>20</b> Total expenses. Add lines 5 through 19.....  | <b>20</b>   | 51,897.     |          |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> .....   | <b>21</b>   | -51,897.    | 45.      |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions).....   | <b>22</b>   | ( 51,897. ) | ( )      |
| <b>23 a</b> Total of all amounts reported on line 3 for all rental properties.....   | <b>23a</b>  |             |          |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties.....   | <b>23b</b>  | 45.         |          |
| <b>c</b> Total of all amounts reported on line 12 for all properties.....  | <b>23c</b>  | 5,250.      |          |
| <b>d</b> Total of all amounts reported on line 18 for all properties.....  | <b>23d</b>  |             |          |
| <b>e</b> Total of all amounts reported on line 20 for all properties.....  | <b>23e</b>  | 51,897.     |          |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses.....  | <b>24</b>   |             | 45.      |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here....   | <b>25</b>   | ( 51,897. ) |          |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2..... | <b>26</b>   |             | -51,852. |

DO NOT MAIL

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name of proprietor

**Profit or Loss From Farming**

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **14**

RAFAEL M. HERNANDEZ

Social security number (SSN)

\*\*\*-\*\*-\*\*\*\*

**A** Principal crop or activity

**B** Enter code from Part IV

**C** Accounting method:

**D** Employer ID number (EIN) (see instr.)

AVOCADOS -

111300

Cash

Accrual

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

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

**G** If 'Yes,' did you or will you file required Form(s) 1099?  Yes  No

**Part I Farm Income — Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

|  |           |  |           |
|--|-----------|--|-----------|
| <b>1a</b> Sales of purchased livestock and other resale items (see instructions).....  | <b>1a</b> |  |           |
| <b>b</b> Cost or other basis of purchased livestock or other items reported on line 1a...  | <b>1b</b> |  |           |
| <b>c</b> Subtract line 1b from line 1a.....  |           | <b>1c</b>                                |           |
| <b>2</b> Sales of livestock, produce, grains, and other products you raised.....   |           | <b>2</b>                                 |           |
| <b>3a</b> Cooperative distributions (Form(s) 1099-PATR)....  | <b>3a</b> | <b>3b</b> Taxable amount.....            | <b>3b</b> |
| <b>4a</b> Agricultural program payments (see instructions).....  | <b>4a</b> | <b>4b</b> Taxable amount.....            | <b>4b</b> |
| <b>5a</b> Commodity Credit Corporation (CCC) loans reported under election.....  |           |  | <b>5a</b> |
| <b>b</b> CCC loans forfeited.....  | <b>5b</b> | <b>5c</b> Taxable amount.....            | <b>5c</b> |
| <b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):  |           |  |           |
| <b>a</b> Amount received in 2022.....  | <b>6a</b> | <b>6b</b> Taxable amount.....            | <b>6b</b> |
| <b>c</b> If election to defer to 2023 is attached, check here. <input type="checkbox"/>  |           | <b>6d</b> Amount deferred from 2021..... | <b>6d</b> |
| <b>7</b> Custom hire (machine work) income.....  |           | <b>7</b>                                 |           |
| <b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....   |           | <b>8</b>                                 |           |
| <b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions..... |           | <b>9</b>                                 |           |

**Part II Farm Expenses — Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

|   |            |         |  |            |          |
|---|------------|---------|--|------------|----------|
| <b>10</b> Car and truck expenses (see instructions). Also attach Form 4562.....                           | <b>10</b>  |         | <b>23</b> Pension and profit-sharing plans.....  | <b>23</b>  |          |
| <b>11</b> Chemicals.....  | <b>11</b>  |         | <b>24</b> Rent or lease (see instructions):      |            |          |
| <b>12</b> Conservation expenses (see instructions).....   | <b>12</b>  |         | <b>a</b> Vehicles, machinery, equipment.....     | <b>24a</b> |          |
| <b>13</b> Custom hire (machine work).....   | <b>13</b>  |         | <b>b</b> Other (land, animals, etc.).....        | <b>24b</b> |          |
| <b>14</b> Depreciation and section 179 expense (see instructions).....                                    | <b>14</b>  |         | <b>25</b> Repairs and maintenance.....           | <b>25</b>  |          |
| <b>15</b> Employee benefit programs other than on line 23.....  | <b>15</b>  |         | <b>26</b> Seeds and plants.....                  | <b>26</b>  |          |
| <b>16</b> Feed.....   | <b>16</b>  |         | <b>27</b> Storage and warehousing.....           | <b>27</b>  |          |
| <b>17</b> Fertilizers and lime.....   | <b>17</b>  |         | <b>28</b> Supplies.....                          | <b>28</b>  | 22,470.  |
| <b>18</b> Freight and trucking.....   | <b>18</b>  |         | <b>29</b> Taxes.....                             | <b>29</b>  | 8,600.   |
| <b>19</b> Gasoline, fuel, and oil.....  | <b>19</b>  |         | <b>30</b> Utilities.....                         | <b>30</b>  |          |
| <b>20</b> Insurance (other than health).....  | <b>20</b>  |         | <b>31</b> Veterinary, breeding, and medicine.... | <b>31</b>  |          |
| <b>21</b> Interest (see instructions):  |            |         | <b>32</b> Other expenses (specify):              |            |          |
| <b>a</b> Mortgage (paid to banks, etc.)....   | <b>21a</b> | 11,082. | <b>a</b> Amortization.....                       | <b>32a</b> | 394.     |
| <b>b</b> Other.....   | <b>21b</b> |         | <b>b</b> WEED ABATEMENT.....                     | <b>32b</b> | 5,800.   |
| <b>22</b> Labor hired (less employment credits)....   | <b>22</b>  |         | <b>c</b> .....                                   | <b>32c</b> |          |
|   |            |         | <b>d</b> .....                                   | <b>32d</b> |          |
|   |            |         | <b>e</b> .....                                   | <b>32e</b> |          |
|   |            |         | <b>f</b> .....                                   | <b>32f</b> |          |
| <b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions..... |            |         | <b>33</b>  |            | 48,346.  |
| <b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9.....                             |            |         | <b>34</b>  |            | -48,346. |

**35** Reserved for future use.

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:

**a**  All investment is at risk.

**b**  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)

Social security number of person  
with self-employment income

\*\*\*-\*\*-\*\*\*\*

**SONIA R. HERNANDEZ**

**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.

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

**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 **1 b**

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

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 82,579.

**3** Combine lines 1a, 1b, and 2. **3** 82,579.

**4 a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. **4 a** 76,262.

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

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

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **4 c** 76,262.

**Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue.

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

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

**6** Add lines 4c and 5b. **6** 76,262.

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

**8 a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$17,000 or more, skip lines 8b through 10, and go to line 11. **8 a**

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

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

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

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. **9** 147,000.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124). **10** 9,456.

**11** Multiply line 6 by 2.9% (0.029). **11** 2,212.

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4.** **12** 11,668.

**13** **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15.** **13** 5,834.

**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.

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

**15** Enter the **smaller** 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. **15**

**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.

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

**17** Enter the **smaller** 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. **17**

<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.

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

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. 27

Name(s) shown on return

Identifying number

RAFAEL M. AND SONIA R. HERNANDEZ

\*\*\*-\*\*-\*\*\*\*

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20. See instructions.

1a

b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of
MACRS assets.

1b

c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of
MACRS assets.

1c

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e).

3 Gain, if any, from Form 4684, line 39.

3

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37.

4

123,152.

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824.

5

6 Gain, if any, from line 32, from other than casualty or theft.

6

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:

7

123,152.

Partnerships and S corporations. Report the gain or (loss) following the instructions on Form 1065, Schedule K,
line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount
from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section
1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on
the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions.

8

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below.
If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a
long-term capital gain on the Schedule D filed with your return. See instructions.

9

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e).

11 Loss, if any, from line 7.

11

12 Gain, if any, from line 7 or amount from line 8, if applicable.

12

13 Gain, if any, from line 31.

13

14 Net gain or (loss) from Form 4684, lines 31 and 38a.

14

15 Ordinary gain from installment sales from Form 6252, line 25 or 36.

15

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.

16

17 Combine lines 10 through 16.

17

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip
lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter
the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property
used as an employee.) Identify as from "Form 4797, line 18a." See instructions.

18a

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1
(Form 1040), Part I, line 4.

18b

BAA For Paperwork Reduction Act Notice, see separate instructions.



Installment Sale Income

Department of the Treasury Internal Revenue Service

Attach to your tax return. Use a separate form for each sale or other disposition of property on the installment method. Go to www.irs.gov/Form6252 for the latest information.

2022

Attachment Sequence No. 67

Name(s) shown on return: RAFAEL M. AND SONIA R. HERNANDEZ; Identifying number: \*\*\*-\*\*-\*\*\*\*

1 Description of property; 2a Date acquired 1/26/2006; b Date sold 10/06/2017; 3 Was the property sold to a related party?; 4 Reserved for future use.

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

Table with 18 rows for Gross Profit and Contract Price. Columns include line number, description, and amount. Values include 400,000 for line 5 and 14.

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

Table with 7 rows for Installment Sale Income. Columns include line number, description, and amount. Values include 0.4450 for line 19 and 276,747 for line 21.

Part III Related Party Installment Sale Income. Don't complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party; 28 Did the related party resell or dispose of the property; 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met.

**Premium Tax Credit (PTC)**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

**2022**  
Attachment  
Sequence No. **73**

Name shown on your return

**RAFAEL M. AND SONIA R. HERNANDEZ**

Your social security number

\*\*\*-\*\*-\*\*\*\*

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

**Part I Annual and Monthly Contribution Amount**

|    |   |    |         |
|----|---|----|---------|
| 1  | Tax family size. Enter your tax family size. See instructions.  | 1  | 2       |
| 2a | Modified AGI. Enter your modified AGI. See instructions.  | 2a | 82,361. |
| b  | Enter the total of your dependents' modified AGI. See instructions.   | 2b |         |
| 3  | Household income. Add the amounts on lines 2a and 2b. See instructions.   | 3  | 82,361. |
| 4  | Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC | 4  | 17,420. |
| 5  | Household income as a percentage of federal poverty line (see instructions).  | 5  | 401 %   |
| 6  | Reserved for future use.  |    |         |
| 7  | Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions.  | 7  | 0.0850  |
| 8a | Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount   | 8a | 7,001.  |
| b  | Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount   | 8b | 583.    |

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

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

| Annual Calculation  | (a) Annual enrollment premiums (Form(s) 1095-A, line 33A)               | (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)               | (c) Annual contribution amount (line 8a)   | (d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)  | (e) Annual premium tax credit allowed (smaller of (a) or (d))  | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)               |
|---------------------|---|--|--|--|--|--|
| 11 Annual Totals    | 25,621.   | 27,092.  | 7,001.   | 20,091.  | 20,091.  | 21,604.  |
| Monthly Calculation | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A) | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B) | (c) Monthly contribution amount (amount from line 8b or alternative marriage method calculation) | (d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-) | (e) Monthly premium tax credit allowed (smaller of (a) or (d)) | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C) |
| 12 January          |   |  |  |  |  |  |
| 13 February         |   |  |  |  |  |  |
| 14 March            |   |  |  |  |  |  |
| 15 April            |   |  |  |  |  |  |
| 16 May              |   |  |  |  |  |  |
| 17 June             |   |  |  |  |  |  |
| 18 July             |   |  |  |  |  |  |
| 19 August           |   |  |  |  |  |  |
| 20 September        |   |  |  |  |  |  |
| 21 October          |   |  |  |  |  |  |
| 22 November         |   |  |  |  |  |  |
| 23 December         |   |  |  |  |  |  |

|    |   |    |         |
|----|---|----|---------|
| 24 | Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here.   | 24 | 20,091. |
| 25 | Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here.   | 25 | 21,604. |
| 26 | Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27. | 26 |         |

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

|    |  |    |        |
|----|--|----|--------|
| 27 | Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here.     | 27 | 1,513. |
| 28 | Repayment limitation (see instructions).   | 28 |        |
| 29 | Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2. | 29 | 1,513. |

**Part IV Allocation of Policy Amounts**

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

**Allocation 1**

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

**Allocation 2**

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

**Allocation 3**

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

**Allocation 4**

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

DO NOT MAIL

**34** Have you completed all policy amount allocations?

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

**Part V Alternative Calculation for Year of Marriage**

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

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

**Expenses for Business Use of Your Home**

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

**2022**

Attachment Sequence No. **176**

Department of the Treasury  
Internal Revenue Service

Name(s) of proprietor(s)

Your social security number

\*\*\*-\*\*-\*\*\*\*

**SONIA R. HERNANDEZ**

**Part I Part of Your Home Used for Business**

|  |  |   |         |
|--|--|---|---------|
| 1  | Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....  | 1 | 180     |
| 2  | Total area of home.....  | 2 | 1,180   |
| 3  | Divide line 1 by line 2. Enter the result as a percentage.....   | 3 | 15.25 % |
| <b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b> |  |   |         |
| 4  | Multiply days used for daycare during year by hours used per day.....  | 4 | hr      |
| 5  | If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760.....   | 5 | hr      |
| 6  | Divide line 4 by line 5. Enter the result as a decimal amount.....   | 6 |         |
| 7  | Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3..... | 7 | 15.25 % |

**Part II Figure Your Allowable Deduction**

|  |  |    |         |
|--|--|----|---------|
| 8  | Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions. | 8  | 85,679. |
| See instructions for columns (a) and (b) before completing lines 9-22. |  |    |         |
| 9  | Casualty losses (see instructions).....  | 9  |         |
| 10   | Deductible mortgage interest (see instructions)....  | 10 |         |
| 11   | Real estate taxes (see instructions).....  | 11 |         |
| 12   | Add lines 9, 10, and 11.....   | 12 |         |
| 13   | Multiply line 12, column (b), by line 7.....   | 13 |         |
| 14   | Add line 12, column (a), and line 13.....  | 14 |         |
| 15   | Subtract line 14 from line 8. If zero or less, enter -0-.....  | 15 | 85,679. |
| 16   | Excess mortgage interest (see instructions).....   | 16 | 15,162. |
| 17   | Excess real estate taxes (see instructions).....   | 17 | 2,168.  |
| 18   | Insurance.....   | 18 |         |
| 19   | Rent.....  | 19 |         |
| 20   | Repairs and maintenance.....   | 20 |         |
| 21   | Utilities.....   | 21 | 3,000.  |
| 22   | Other expenses (see instructions).....   | 22 |         |
| 23   | Add lines 16 through 22.....   | 23 | 20,330. |
| 24   | Multiply line 23, column (b), by line 7.....   | 24 | 3,100.  |
| 25   | Carryover of prior year operating expenses (see instructions).....   | 25 |         |
| 26   | Add line 23, column (a), line 24, and line 25.....   | 26 | 3,100.  |
| 27   | Allowable operating expenses. Enter the smaller of line 15 or line 26.....   | 27 | 3,100.  |
| 28   | Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....   | 28 | 82,579. |
| 29   | Excess casualty losses (see instructions).....   | 29 |         |
| 30   | Depreciation of your home from line 42 below.....  | 30 |         |
| 31   | Carryover of prior year excess casualty losses and depreciation (see instructions).....  | 31 |         |
| 32   | Add lines 29 through 31.....   | 32 |         |
| 33   | Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32.....  | 33 |         |
| 34   | Add lines 14, 27, and 33.....  | 34 | 3,100.  |
| 35   | Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions.....  | 35 |         |
| 36   | <b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....           | 36 | 3,100.  |

DO NOT MAIL

**Part III Depreciation of Your Home**

|    |  |    |   |
|----|--|----|---|
| 37 | Enter the smaller of your home's adjusted basis or its fair market value. See instructions.....              | 37 |   |
| 38 | Value of land included on line 37.....   | 38 |   |
| 39 | Basis of building. Subtract line 38 from line 37.....  | 39 |   |
| 40 | Business basis of building. Multiply line 39 by line 7.....  | 40 |   |
| 41 | Depreciation percentage (see instructions).....  | 41 | % |
| 42 | Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above..... | 42 |   |

**Part IV Carryover of Unallowed Expenses to 2023**

|    |   |    |    |
|----|---|----|----|
| 43 | Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-.....                      | 43 | 0. |
| 44 | Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-..... | 44 | 0. |

