

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: MAURO ALBERTO; Last name: OROZCO; Your social security number: [REDACTED]; Spouse's social security number: [REDACTED]

Home address (number and street): [REDACTED]; City, town, or post office: [REDACTED]; State: [REDACTED]; ZIP code: [REDACTED]; Foreign country name: [REDACTED]; Foreign province/state/country: [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.

Income section table with rows 1a through 1z. Includes descriptions like 'Total amount from Form(s) W-2, box 1' and 'Household employee wages not reported on Form(s) W-2'.

Table for tax calculations including lines 2a through 15. Includes sub-rows for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, and social security benefits. Total income is 15,990 and taxable income is 1,625.

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

Tax and Credits

Table with 2 columns: Line number and Amount. Rows 16-24. Total tax on line 24 is 2,181.

Payments

Table with 2 columns: Line number and Amount. Rows 25-33. Total payments on line 33 is 115.

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

Refund

Table with 2 columns: Line number and Amount. Rows 34-35a. Amount overpaid on line 34 is 0.

Direct deposit? See instructions.

Table with 2 columns: Line number and Amount. Rows 35b, 35c, 35d. Routing and account numbers are masked.

Amount You Owe

Table with 2 columns: Line number and Amount. Rows 36-38. Total amount owed on line 37 is 2,141.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [] Yes. Complete below. [X] No

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.

Joint return? See instructions. Keep a copy for your records.

Table for signatures: Your signature, Spouse's signature, Date, Occupation, and PIN.

Paid Preparer Use Only

Table for preparer information: Name (ALEJANDRA RAMOS), Signature, Date, PTIN, Firm name (ON TIME TAX AND BOOKKEEPING SVC), and Firm address.

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

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

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

MAURO ALBERTO OROZCO

Your social security number

Part I Additional Income

| | | | |
|-----------|---|-----------|----------------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | |
| 2a | Alimony received | 2a | |
| b | Date of original divorce or separation agreement (see instructions): | | |
| 3 | Business income or (loss). Attach Schedule C. | 3 | 14,280. |
| 4 | Other gains or (losses). Attach Form 4797. | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5 | |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | 1,710. |
| 8 | Other income: | | |
| a | Net operating loss | 8a | () |
| b | Gambling | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | Income from Form 8853 | 8e | |
| f | Income from Form 8889 | 8f | |
| g | Alaska Permanent Fund dividends | 8g | |
| h | Jury duty pay | 8h | |
| i | Prizes and awards | 8i | |
| j | Activity not engaged in for profit income | 8j | |
| k | Stock options | 8k | |
| l | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABLE account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | () |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| z | Other income. List type and amount: | 8z | |
| 9 | Total other income. Add lines 8a through 8z | 9 | |
| 10 | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | 10 | 15,990. |

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

UYA

Schedule 1 (Form 1040) 2022

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 | 1,009. |
| 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 adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a | | 26 | 1,009. |

UYA

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2022

Attachment
Sequence No. **02**

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

MAURO ALBERTO OROZCO

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 | 2,017. |
| 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 | |

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

(continued on page 2)

Schedule 2 (Form 1040) 2022

UYA

Part II Other Taxes (continued)

| | | | |
|----|---|-----|--------|
| 17 | Other additional taxes: | | |
| a | Recapture of other credits. List type, form number, and amount: | | |
| | | 17a | |
| b | Recapture of federal mortgage subsidy, if you sold your home see instructions | 17b | |
| c | Additional tax on HSA distributions. Attach Form 8889 | 17c | |
| d | Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 | 17d | |
| e | Additional tax on Archer MSA distributions. Attach Form 8853 | 17e | |
| f | Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 | 17f | |
| g | Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property | 17g | |
| h | Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A | 17h | |
| i | Compensation you received from a nonqualified deferred compensation plan described in section 457A | 17i | |
| j | Section 72(m)(5) excess benefits tax | 17j | |
| k | Golden parachute payments | 17k | |
| l | Tax on accumulation distribution of trusts | 17l | |
| m | Excise tax on insider stock compensation from an expatriated corporation | 17m | |
| n | Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 | 17n | |
| o | Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR | 17o | |
| p | Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund | 17p | |
| q | Any interest from Form 8621, line 24 | 17q | |
| z | Any other taxes. List type and amount: _____ | 17z | |
| 18 | Total additional taxes. Add lines 17a through 17z | | 18 |
| 19 | Reserved for future use | | 19 |
| 20 | Section 965 net tax liability installment from Form 965-A | 20 | |
| 21 | Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b | | 21 |
| | | | 2,017. |

UYA

Profit or Loss From Business

(Sole Proprietorship)

2022

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

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

Name of proprietor
MAURO ALBERTO OROZCO

Social security number (SSN)
[REDACTED]

A Principal business or profession, including product or service (see instructions)
TRUCK DRIVER

B Enter code from Instructions
484200

C Business name. If no separate business name, leave blank.
THE FLYING ACE LOGISTICS LLC

D Employer ID number (EIN) (see instr.)
[REDACTED]

E Business address (including suite or room no.)
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

| | | | |
|---|--|---|---------|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/> | 1 | 48,212. |
| 2 | Returns and allowances | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | 48,212. |
| 4 | Cost of goods sold (from line 42) | 4 | |
| 5 | Gross profit. Subtract line 4 from line 3 | 5 | 48,212. |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 | Gross income. Add lines 5 and 6 | 7 | 48,212. |

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

| | | | | | | | |
|----|---|-----|---------|-----|---|-----|--|
| 8 | Advertising | 8 | | 18 | Office expense (see instructions). | 18 | |
| 9 | Car and truck expenses (see instructions) | 9 | | 19 | Pension and profit-sharing plans | 19 | |
| 10 | Commissions and fees | 10 | | 20 | Rent or lease (see instructions): | 20 | |
| 11 | Contract labor (see instructions) | 11 | | 20a | a Vehicles, machinery, and equipment | 20a | |
| 12 | Depletion | 12 | | 20b | b Other business property | 20b | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | 8,515. | 21 | Repairs and maintenance | 21 | 2,595. |
| 14 | Employee benefit programs (other than on line 19) | 14 | | 22 | Supplies (not included in Part III) | 22 | |
| 15 | Insurance (other than health) | 15 | 1,890. | 23 | Taxes and licenses | 23 | 680. |
| 16 | Interest (see instructions): | | | 24 | Travel and meals: | | |
| a | Mortgage (paid to banks, etc.) | 16a | | 24a | a Travel | 24a | |
| b | Other | 16b | | 24b | b Deductible meals (see instructions) | 24b | |
| 17 | Legal and professional services | 17 | 820. | 25 | Utilities | 25 | |
| 18 | | | | 26 | Wages (less employment credits) | 26 | |
| 19 | | | | 27a | Other expenses (from line 48) | 27a | 19,432. |
| 20 | | | | 27b | b Reserved for future use | 27b | |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | 33,932. | 28 | | 28 | 33,932. |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7 | 29 | 14,280. | 29 | | 29 | 14,280. |
| 30 | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | | 30 | | 30 | |
| 31 | Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32. | 31 | 14,280. | 31 | | 31 | 14,280. |
| 32 | If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | | | 32a | <input type="checkbox"/> All investment is at risk. | 32b | <input type="checkbox"/> Some investment is not at risk. |

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation Yes No

| | | |
|--|----|----|
| 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | |
| 36 Purchases less cost of items withdrawn for personal use. | 36 | |
| 37 Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 Materials and supplies | 38 | |
| 39 Other costs | 39 | |
| 40 Add lines 35 through 39 | 40 | |
| 41 Inventory at end of year | 41 | |
| 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | 0. |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:
a Business 0 b Commuting (see instructions) 0 c Other 0

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

| | |
|---|------------|
| DISEL | 12,250. |
| MOTOR CARGO FEES | 620. |
| TIRES | 1,280. |
| CELLPHONE & INTERNET | 860. |
| GPS & RADIO | 960. |
| SAFETY EQUIPMENT & TOOLS | 912. |
| WORKING BOOTS & SUPPLY | 910. |
| JACKETS & VEST | 825. |
| SAFETY GLASSES & GLOVES | 815. |
| 48 Total other expenses. Enter here and on line 27a | 48 19,432. |

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **17**

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

MAURO ALBERTO OROZCO

Social security number of person
with self-employment income

Part I Self-Employment Tax

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

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

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

| | | |
|---|-----------|----------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b | () |
| Skip line 2 if you use the nonfarm optional method in Part II. See instructions. | | |
| 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order | 2 | 14,280. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 14,280. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 13,188. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue | 4c | 13,188. |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b | 0. |
| 6 Add lines 4c and 5b | 6 | 13,188. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022 | 7 | 147,000 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11 | 8a | |
| b Unreported tips subject to social security tax from Form 4137, line 10. | 8b | |
| c Wages subject to social security tax from Form 8919, line 10 | 8c | |
| d Add lines 8a, 8b, and 8c. | 8d | |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 147,000. |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | 1,635. |
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 382. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 | 12 | 2,017. |
| 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 | 1,009. |

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

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.
² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.
³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Qualified Business Income Deduction
Simplified Computation**

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Attachment
Sequence No. **55**

Name(s) shown on return

MAURO ALBERTO OROZCO

Your taxpayer identification number

[REDACTED]

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 | THE FLYING ACE LOGISTICS LLC | [REDACTED] | 13,271. |
| ii | | | |
| iii | | | |
| iv | | | |
| v | | | |
| 2 | Total qualified business income or (loss). Combine lines 1i through 1v, column (c) | 2 | 13,271. |
| 3 | Qualified business net (loss) carryforward from the prior year | 3 | () |
| 4 | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- | 4 | 13,271. |
| 5 | Qualified business income component. Multiply line 4 by 20% (0.20) | 5 | 2,654. |
| 6 | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) | 6 | |
| 7 | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year | 7 | () |
| 8 | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- | 8 | |
| 9 | REIT and PTP component. Multiply line 8 by 20% (0.20) | 9 | |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9 | 10 | 2,654. |
| 11 | Taxable income before qualified business income deduction (see instructions) | 11 | 2,031. |
| 12 | Net capital gain (see instructions) | 12 | |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0- | 13 | 2,031. |
| 14 | Income limitation. Multiply line 13 by 20% (0.20) | 14 | 406. |
| 15 | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) | 15 | 406. |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- | 16 | () |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- | 17 | () |

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

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return

MAURO ALBERTO OROZCO

Preparer's name

ALEJANDRA RAMOS

Taxpayer identification number

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 9 a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|---|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|---|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

| | Yes | No |
|--|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MAURO ALBERTO OROZCO

THE FLYING ACE LOGISTICS LLC

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | 0. |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | 0. |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2021 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12 | 13 | |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

| | | | |
|----|--|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

| | | | |
|----|--|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2022 | 17 | 8,515. |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. | | |

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a | 3-year property | | | | | |
| b | 5-year property | | | | | |
| c | 7-year property | | | | | |
| d | 10-year property | | | | | |
| e | 15-year property | | | | | |
| f | 20-year property | | | | | |
| g | 25-year property | | 25 yrs. | | S/L | |
| h | Residential rental property | | 27.5 yrs. | MM | S/L | |
| i | Nonresidential real property | | 27.5 yrs. | MM | S/L | |
| | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----|------------|--|---------|----|-----|--|
| 20a | Class life | | | | S/L | |
| b | 12-year | | 12 yrs. | | S/L | |
| c | 30-year | | 30 yrs. | MM | S/L | |
| d | 40-year | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|--|----|--------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 8,515. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |