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

Filing Status Check only one box. ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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	Last name	Your social security number
LUMA	MUHTADIE	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
RAMSEY D	ROBINSON	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. [redacted] Apt. no. [redacted]

City, town, or post office. If you have a foreign address, also complete spaces below. State: CA ZIP code: 94109

SAN FRANCISCO

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 ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Income

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

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

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	46,842
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	46,842
2a	Tax-exempt interest	2a	b Taxable interest	2b	50
3a	Qualified dividends	3a 2,208	b Ordinary dividends	3b	2,319
4a	IRA distributions	4a	b Taxable amount ROLLOVER	4b	
5a	Pensions and annuities	5a 9,322	b Taxable amount	5b	0
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☒			7	5,558
8	Other income from Schedule 1, line 10			8	91,552
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	146,321
10	Adjustments to income from Schedule 1, line 26			10	27,457
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	118,864
12	**Standard deduction or itemized deductions** (from Schedule A)			12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	12,819
14	Add lines 12 and 13			14	38,719
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	80,145

Attach Sch. B if required.

Standard Deduction for-
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____		16	8,274
	17	Amount from Schedule 2, line 3		17	652
	18	Add lines 16 and 17		18	8,926
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	1,651
	21	Add lines 19 and 20		21	1,651
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	7,275
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	12,837
	24	Add lines 22 and 23. This is your **total tax**		24	20,112
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 4,875		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	4,875
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return		26	3,000
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	0
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	7,875
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	0
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	0
Direct deposit? See instructions.	b	Routing number [redacted]	c Type: ☐ Checking ☐ Savings		
	d	Account number [redacted]			
	36	Amount of line 34 you want **applied to your 2023 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	12,605
	38	Estimated tax penalty (see instructions)	38 368		

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 **Rebecca Klein** Phone no. [redacted] Personal identification number (PIN) [redacted]

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.

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

	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Your signature [redacted]	02-20-2023	PSYCHOLOGIST	
Spouse's signature. If a joint return, **both** must sign. [redacted]	02-20-2023	SOCIAL WORKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. [redacted]	Email address [redacted]		

Paid Preparer Use Only

Preparer's signature **Rebecca Klein**	Date 02-21-2023	PTIN [redacted]	Check if: ☐ Self-employed
Preparer's name **Rebecca Klein**	Phone no. [redacted]		
Firm's name **Klein Taxes**			
Firm's address [redacted]		Firm's EIN [redacted]	

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

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* 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

LUMA MUHTADIE & RAMSEY D ROBINSON

Your social security number [redacted]

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	90,852
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	
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: DISASTER RELIEF	8z 700		
9	Total other income. Add lines 8a through 8z		9	700
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040,1040-SR, or 1040-NR, line 8		10	91,552

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	6,419
16	Self-employed SEP, SIMPLE, and qualified plans		16	16,887
17	Self-employed health insurance deduction		17	3,451
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: DISASTER RELIEF 700	24z	700	
25	Total other adjustments. Add lines 24a through 24z		25	700
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	27,457

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2022

Attachment Sequence No. **02**

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

LUMA MUHTADIE & RAMSEY D ROBINSON

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	652
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	652

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	12,837
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 ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

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 12,837

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2022

Attachment Sequence No. **03**

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

LUMA MUHTADIE & RAMSEY D ROBINSON

Your social security number [redacted]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	76
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	1,575
4	Retirement savings contributions credit. Attach Form 8880		4	
5	Residential energy credits. Attach Form 5695		5	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
z	Other nonrefundable credits. List type and amount: _____	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	1,651

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Reserved for future use	13g		
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h		
z	Other payments or refundable credits. List type and amount: _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	0

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Go to *www.irs.gov/ScheduleB* for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment Sequence No. **08**

Name(s) shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Your social security number

[redacted]

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: **CITIBANK**	1	50
	INTEREST SUBTOTAL 50		
2	Add the amounts on line 1	2	50
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	50

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer: **VANGUARD BROKERAGE**	5	2,319
	DIVIDEND SUBTOTAL 2,319		
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	2,319

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

		Yes	No
7a	At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8	During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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.

OMB No. 1545-0074

2022

Attachment Sequence No. **09**

Name of proprietor: **LUMA MUHTADIE**

Social security number (SSN): [redacted]

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

B Enter code from instructions: **621330**

C Business name. If no separate business name, leave blank.

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

E Business address (including suite or room no.) [redacted]

City, town or post office, state, and ZIP code: **SAN FRANCISCO, CA 94109**

F Accounting method: (1) [X] 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 . . . . . [X] 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 . . . . . [ ]	1	109,843
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	109,843
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3.	5	109,843
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	109,843

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

8	Advertising	8		18	Office expense (see instructions) . .	18	1,886
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):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment . .	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	988	21	Repairs and maintenance	21	
				22	Supplies (not included in Part III) . .	22	
14	Employee benefit programs (other than on line 19) . . .	14		23	Taxes and licenses	23	430
15	Insurance (other than health)	15	491	24	Travel and meals:		
16	Interest (see instructions):			a	Travel	24a	
a	Mortgage (paid to banks, etc.)	16a		b	Deductible meals (see instructions)	24b	
b	Other	16b		25	Utilities	25	
17	Legal and professional services	17	750	26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48) . . .	27a	2,690
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a.	28	7,235
29	Tentative profit or (loss). Subtract line 28 from line 7	29	102,608
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	11,756
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	90,852
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 [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

Name(s) SSN

LUMA MUHTADIE [redacted]

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	

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 _____ b Commuting (see instructions) _____ c Other _____

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.

CONTINUING EDUCATION	2,302
BOOKS	289
MEMBERSHIPS	99

48 **Total other expenses.** Enter here and on line 27a 48 2,690

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)

LUMA MUHTADIE

Social security number of person with **self-employment** income [redacted]

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		
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		

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		90,852
3	Combine lines 1a, 1b, and 2		90,852
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		83,902
	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		
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		83,902
5 a	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-		
6	Add lines 4c and 5b		83,902
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		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 $147,000 or more, skip lines 8b through 10, and go to line 11 — 8a: 17,602		
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		17,602
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		129,398
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		10,404
11	Multiply line 6 by 2.9% (0.029)		2,433
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**		12,837
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: 6,419		

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		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		

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		
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		

[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.

Form **8863**

Department of the Treasury
Internal Revenue Service

Education Credits (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **50**

Name(s) shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Your social security number [redacted]

! **CAUTION** *Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30		1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse	2 180,000		
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3 118,864		
4	Subtract line 3 from line 2. If zero or less, **stop;** you can't take any education credit	4 61,136		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse	5 20,000		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)		6	1.000
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐		7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below		8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)		9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19		10	7,875
11	Enter the smaller of line 10 or $10,000		11	7,875
12	Multiply line 11 by 20% (0.20)		12	1,575
13	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse	13 180,000		
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14 118,864		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15 61,136		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse	16 20,000		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)		17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)		18	1,575
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3		19	1,575

Name(s) shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Your social security number [redacted]

CAUTION ***Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.***

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

RAMSEY ROBINSON

21 Student social security number (as shown on page 1 of your tax return)

[redacted]

22 Educational institution information (see instructions)

a. Name of first educational institution

CAL STATE LOS ANGELES

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

5151 STATE UNIVERSITY DRIVE
LOS ANGELES, CA 90032

(2) Did the student receive Form 1098-T from this institution for 2022? ☒ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? ☐ Yes ☒ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.

95-4386558

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2022? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? ☐ Yes - **Stop!** Go to line 31 for this student. ☒ No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☒ Yes - Go to line 25. ☐ No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. ☒ Yes - **Stop!** Go to line 31 for this student. ☐ No - Go to line 26.

26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? ☐ Yes - **Stop!** Go to line 31 for this student. ☒ No - Complete lines 27 through 30 for this student.

CAUTION *You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	27	
28 Subtract $2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (0.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	7,875

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

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

OMB No. 1545-2294

2022

Attachment Sequence No. **55**

Name(s) shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

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	Schedule C: PSYCHOLOGIST	[redacted]	64,095
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	64,095	
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	64,095	
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5 12,819
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0	
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	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9 0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10 12,819
11	Taxable income before qualified business income deduction (see instructions)	11	92,964	
12	Net capital gain (see instructions)	12	7,766	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	85,198	
14	Income limitation. Multiply line 13 by 20% (0.20)			14 17,040
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 12,819
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16 (0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17 (0)

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

EEA

Form **8995** (2022)


```
Amount from Form 1040, line 11.............................  118,864
Amount from Form 1040, line 12.............................   25,900

Line 11 above is the difference between these amounts.....   92,964
```

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

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

Go to *www.irs.gov/Form8962* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **73**

Name shown on your return

LUMA MUHTADIE

Your social security number

[redacted]

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	118,864		
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	118,864
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** ☐ Alaska **b** ☐ Hawaii **c** ☒ 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	10,103		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount			8b	842

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						
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 monthly 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	1,284	1,263	842	421	421	584
16 May	1,284	1,263	842	421	421	584
17 June	1,284	1,263	842	421	421	584
18 July	1,284	1,263	842	421	421	584
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	1,684
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	2,336
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	652
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	652

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

Form **8962** (2022)

EEA

Form **8829**

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **176**

Name(s) of proprietor(s)

LUMA MUHTADIE

Your social security number [redacted]

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	300
2	Total area of home		2	1,000
3	Divide line 1 by line 2. Enter the result as a percentage		3	30.00%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
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	30.00%

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	102,608
	See instructions for columns (a) and (b) before completing lines 9-22.	(a) Direct expenses	(b) Indirect expenses		
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	102,608
16	Excess mortgage interest (see instructions)	16			
17	Excess real estate taxes (see instructions)	17			
18	Insurance	18			
19	Rent	19	38,400		
20	Repairs and maintenance	20			
21	Utilities	21	786		
22	Other expenses (see instructions)	22			
23	Add lines 16 through 22	23	39,186		
24	Multiply line 23, column (b), by line 7		24 11,756		
25	Carryover of prior year operating expenses (see instructions)		25		
26	Add line 23, column (a), line 24, and line 25			26	11,756
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26			27	11,756
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15			28	90,852
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	11,756
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions			35	
36	**Allowable expenses for business use of your home.** 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	11,756

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	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Form **4562**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
LUMA MUHTADIE & RAMSEY D ROBINSO	PSYCHOLOGIST	[redacted]

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	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	988
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
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	1,080,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	DESK	988	988

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	988
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	988
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	138,682
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	988
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	
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	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			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	988
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	

1040	**Overflow Statement** (This page is not filed with the return. It is for your records only.)	2022 Page 1

Name(s) as shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Tax Identification Number

[redacted]

SCHEDULE C, LINE 18 - OFFICE EXPENSE

DESCRIPTION	AMOUNT
TELEPHONE	$ 1,104
INTERNET	662
CLOUD STORAGE	120
TOTAL:	**$ 1,886**

Summary of Estimates

2023

Name(s) as shown on return

Your SSN/EIN

LUMA MUHTADIE & RAMSEY D ROBINSON

[redacted]

Federal

Form: 1040-ES

Payment Schedule

Due Date	04-18-2023	06-15-2023	09-15-2023	01-16-2024	Total
Total Installment Amount	3,810	3,810	3,810	3,810	15,240
Overpayment Applied	0	0	0	0	0
Net Installment Due	3,810	3,810	3,810	3,810	15,240

Taxpayer Records

Amount Actually Paid					
Date Paid					
Check #/Confirmation					

California

Form: 540-ES

Payment Schedule

Due Date	04-18-2023	06-15-2023	09-15-2023	01-16-2024	Total
Total Installment Amount	623	830		622	2,075
Overpayment Applied					
Net Installment Due	623	830		622	2,075

Taxpayer Records

Amount Actually Paid					
Date Paid					
Check #/Confirmation					

QBI Explanation Worksheet

Form 1040 (This page is not filed with the return. It is for your records only.) **2022**

Name(s) as shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Tax ID Number [redacted]

Name of business activity **Schedule C: PSYCHOLOGIST**

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	90,852	90,852
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		6,419
9. Self-employed health insurance deduction		3,451
10. Self-employed pension deduction		16,887
11. QBI amount carried to Form 8995 / 8995-A		64,095
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBIA of qualified property carried to Form 8995 / 8995-A		988
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- [x] Form 8995, line 1
- [ ] Form 8995-A, line 2
- [ ] Form 8995-A, Schedule A, line 2
- [ ] Form 8995-A, Schedule A, line 16
- [ ] Form 8995-A, Schedule B, line 3
- [ ] Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

W-2 Detail Listing

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Tax ID Number [redacted]

T/S	Employer Name	FEDERAL Gross	FEDERAL W/H	State Code	STATE Gross	STATE W/H
T	DEFENSE FINANCE & ACTG SERV	9,602	1,378	CA	9,602	283
S	KIPP BAY AREA SCHOOLS	29,706	3,221	CA	29,706	1,252
T	UNIVERSITY OF SAN FRANCISCO	7,534	276	CA	7,534	17
	Taxpayer Totals	17,136	1,654		17,136	300
	Spouse Totals	29,706	3,221		29,706	1,252
	Totals	46,842	4,875		46,842	1,552

SEP Worksheet
Form 1040

Name(s) as shown on return

LUMA MUHTADIE

Worksheets for Self-Employed Rate and Deduction

(This page is not filed with the return. It is for your records only.)

2022

Tax ID Number

[redacted]

Rate Worksheet for Self-Employed

1)	Plan contribution rate as a decimal (for example, 10 1/2 % = 0.105)	0.250000
2)	Rate in line 1 plus 1 (for example, 0.105 + 1 = 1.105)	1.250000
3)	Self-employed rate as a decimal rounded to at least 3 decimal places (line 1 ÷ line 2) (for example, 0.105 ÷ 1.105 = 0.095)	0.200000

Deduction Worksheet for Self-Employed

Step 1

Enter your net profit from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34;* or Schedule K-1 (Form 1065),* box 14, code A.** For information on other income included in net profit from self-employment, see the Instructions for Sch. SE (Form 1040).
*Reduce this amount by any amount reported on Schedule SE (Form 1040), line 1b.
General partners should reduce this amount by the same additional expenses subtracted from box 14, code A, to determine the amount on line 1 or line 2 of Schedule SE (Form 1040). **90,852

Step 2

Enter your deduction for self-employment tax from Schedule 1 (Form 1040), line 15 . . . . . **6,419**

Step 3

Net earnings from self-employment. Subtract step 2 from step 1 . . . . . **84,433**

Step 4

Enter your rate from the Rate Table for Self-Employed **or** Rate Worksheet for Self-Employed **0.200000**

Step 5

Multiply step 3 by step 4 . . . . . **16,887**

Step 6

Multiply $305,000 by your plan contribution rate (not the reduced rate) **76,250**

Step 7

Enter the **smaller** of step 5 or step 6 . . . . . **16,887**

Step 8

Contribution dollar limit $61,000

- **If you made any elective deferrals to your self-employed plan, go to step 9.**
- **Otherwise, skip steps 9 through 20 and enter the smaller of step 7 or step 8 on step 21.**

Step 9

Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan for the 2022 plan year. Don't enter more than $20,500 . . . . . _____

Step 10

Subtract step 9 from step 8 . . . . . _____

Step 11

Subtract step 9 from step 3 . . . . . _____

Step 12

Enter one-half of step 11 . . . . . _____

Step 13

Enter the **smallest** of step 7, step 10, or step 12 . . . . . _____

Step 14

Subtract step 13 from step 3 . . . . . _____

Step 15

Enter the **smaller** of step 9 or step 14 . . . . . _____

- **If you made catch-up contributions, go to step 16.**
- **Otherwise, skip steps 16 through 18 and go to step 19.**

Step 16

Subtract step 15 from step 14 . . . . . _____

Step 17

Enter your catch-up contributions (including designated Roth contributions), if any. Don't enter more than $6,500 . . _____

Step 18

Enter the **smaller** of step 16 or step 17 . . . . . _____

Step 19

Add steps 13, 15, and 18 . . . . . _____

Step 20

Enter the amount of designated Roth contributions included on steps 9 and 17 . . . . . _____

Step 21

Subtract step 20 from step 19. This is your **maximum deductible contribution.** **16,887**

Maximum deductible contribution if Step 9 includes non-SEP elective deferrals.

Step 21 less Step 9. Enter this amount on Schedule 1 (Form 1040), line 16 . . . . . **16,887**

TAX RETURN COMPARISON
2020 / 2021 / 2022

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Identifying number [redacted]

	2020	2021	2022	Difference 2021-2022
Filing Status		Married Joint	Married Joint	
Number of Dependents				
Income				
Wages, salaries, tips, etc.		70,096	46,842	(23,254)
Taxable interest and dividends		3,130	2,369	(761)
Taxable state and local refunds				
Alimony				
Business income (loss)		37,418	90,852	53,434
Gains (losses)		3,866	5,558	1,692
Pensions and IRA distributions				
Rent and royalty income (loss)				
Part, S-corps, trusts income (loss)				
Farm income (loss)				
Unemployment compensation		15,505		(15,505)
Total SS benefits received				
Taxable SS benefits				
Other income (loss)			700	700
Total Income		130,015	146,321	16,306
Adjusted Gross Income				
Half of self-employment tax		2,644	6,419	3,775
IRA deduction				
Other adjustments		6,955	21,038	14,083
Total Adjusted Gross Income		120,416	118,864	(1,552)
Deductions				
Medical deductions				
State and local taxes				
Interest				
Contributions				
Employee business expenses				
Standard or other deductions		25,100	25,900	800
Total deductions claimed		25,100	25,900	800
Qualified Business Income Deduction		5,564	12,819	7,255
Tax and Credits				
Taxable Income		89,752	80,145	(9,607)
Tax		10,869	8,926	(1,943)
Credits		2,060	1,651	(409)
Self-employment tax		5,286	12,837	7,551
Other taxes				
Total Tax		14,095	20,112	6,017
Payments				
Withholdings		10,993	4,875	(6,118)
Estimated tax payments			3,000	3,000
Earned income credit				
Other payments and credits				
Estimated tax penalty			368	368
Overpayment				
Overpayment Applied				
Refund				
Balance Due		3,102	12,605	9,503
Marginal tax rate		22.00	12.00	(10.00)
Effective tax rate		12.11	11.14	(0.97)

Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Tax ID Number [redacted]

STATEMENT FOR LINE 16 OF FORM 1040

TAX PER TAX TABLE	$ 9,204
TAX FROM QUALIFIED DIVIDENDS/CAPITAL GAIN WORKSHEET	$ 8,274

$ 8,274 TAX COMPUTED USING THE MOST ADVANTAGEOUS METHOD ALLOWED

* Item is included in UBIA for Section 199A calculations. See "UBIA" in lower right corner.

Depreciation Detail Listing

PSYCHOLOGIST

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

LUMA MUHTADIE & RAMSEY D ROBINSON

Social security number/EIN [redacted]

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	DESK	06012022	988*		100.00	CY 988		0	7	EXP	0			988	988
Totals			988			CY 988								988	988

Land Amount

Net Depreciable Cost 988

CY 179 and CY Bonus 988 ST ADJ:

TOTAL CY Depr including 179/bonus 988 UBIA: 988

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to *www.irs.gov/Form8879* for the latest information.

OMB No. 1545-0074
2022

Submission Identification Number (SID) ▶

Taxpayer's name
LUMA MUHTADIE
Social security number [redacted]

Spouse's name
RAMSEY D ROBINSON
Spouse's social security number [redacted]

Part I Tax Return Information - Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	118,864
2	Total tax	2	20,112
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,875
4	Amount you want refunded to you	4	
5	Amount you owe	5	12,605

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize Klein Taxes (ERO firm name) to enter or generate my PIN [redacted] (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☒ I authorize Klein Taxes (ERO firm name) to enter or generate my PIN [redacted] (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [redacted] (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ Rebecca Klein Date ▶ 02-21-2023

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Schedule C Comparison

(This page is not filed with the return. It is for your records only.)

Name of proprietor: LUMA MUHTADIE

2022

Tax ID Number: [redacted]

Principal business: PSYCHOLOGIST

Business name:

	2021	2022	Difference
Income			
Gross Receipts or sales	31,000	109,843	78,843
Returns & allowances			
Cost of goods sold			
Gross profit	31,000	109,843	78,843
Other income			
Gross income	31,000	109,843	78,843
Expenses			
Advertising			
Car and truck expenses			
Commissions and fees			
Contract labor			
Depletion			
Depreciation & section 179			
Employee benefit programs		988	988
Insurance			
Mortgage interest	161	491	330
Other interest			
Legal & Professional services			
Office expense		750	750
Pension & profit-sharing	625	1,886	1,261
Rent or lease - machinery			
Rent or lease - other property			
Repairs & maintenance			
Supplies			
Taxes and licenses			
Travel		430	430
Deductible meals			
Utilities			
Wages			
Other expenses			
Total expenses	782	2,690	1,908
Business use of home	1,568	7,235	5,667
Net profit or (loss)	1,764	11,756	9,992
	27,668	90,852	63,184
Allowed on return after Form 6198 and Form 8582 limitations	27,668	90,852	63,184