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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: Eric M Swalwell
Your social security number: [redacted]
If joint return, spouse's first name and middle initial / Last name: Brittany A Swalwell
Spouse's social security number: [redacted]
Home address (number and street). If you have a P.O. box, see instructions. Apt. no.: [redacted]
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code: [redacted] [redacted]
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) Child tax credit	Credit for other dependents
[redacted]	Swalwell	[redacted]	Son	X	
[redacted]	Swalwell		Daughter	X	
[redacted]	Swalwell		Son	X	

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	355,047.
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	355,047.

Attach Sch. B if required.

2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	53,980.
6a	Social security benefits	6a		b Taxable amount	6b	

c If you elect to use the lump-sum election method, check here (see instructions) ☐

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.

7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
8	Other income from Schedule 1, line 10	8	28,440.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	437,467.
10	Adjustments to income from Schedule 1, line 26	10	381.
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	437,086.
12	**Standard deduction or itemized deductions** (from Schedule A)	12	37,821.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	2,292.
14	Add lines 12 and 13	14	40,113.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	396,973.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	87,494.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	87,494.
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,100.
20	Amount from Schedule 3, line 8	20	1,200.
21	Add lines 19 and 20	21	5,300.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	82,194.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	12,604.
24	Add lines 22 and 23. This is your **total tax**	24	94,798.

Payments

25	Federal income tax withheld from:				
a	Form(s) W-2	25a	35,537.		
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	35,537.
26	2022 estimated tax payments and amount applied from 2021 return			26	
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	
33	Add lines 25d, 26, and 32. These are your **total payments**			33	35,537.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐			35a	
b	Routing number	c Type: ☐ Checking ☐ Savings			
d	Account number				
36	Amount of line 34 you want **applied to your 2023 estimated tax**	36			

Direct deposit? See instructions.

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	61,256.
38	Estimated tax penalty (see instructions)	38	1,995.		

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 William J. Harrison 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.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		House of Rep Membe	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		Business Owner	
Phone no.	Email address		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
William J. Harrison			[redacted]	☐ Self-employed
Firm's name Harrison Accounting Group, Inc.			Phone no. [redacted]	
Firm's address [redacted]			Firm's EIN [redacted]	

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: Eric M and Brittany A Swalwell

Your social security number: [redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes Statement 3		1	0.
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	28,440.
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 nonqualifed 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	28,440.

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	381.
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	381.

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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: Eric M and Brittany A Swalwell

Your social security number: [redacted]

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	762.
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	832.
9	Household employment taxes. Attach Schedule H			9	9,784.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	1,226.
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	12,604.

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: Eric M and Brittany A Swalwell
Your social security number [redacted]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	1,200.
3	Education credits from Form 8863, line 19			3	
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	1,200.

(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.

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SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service

Itemized Deductions

Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2022
Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: Eric M and Brittany A Swalwell

Your social security number [redacted]

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040 or 1040-SR, line 11 — 2				
	3	Multiply line 2 by 7.5% (0.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	0.
Taxes You Paid	5	State and local taxes.				
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	32,090.		
	b	State and local real estate taxes (see instructions)	5b	10,378.		
	c	State and local personal property taxes	5c			
	d	Add lines 5a through 5c	5d	42,468.		
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.		
	6	Other taxes. List type and amount:	6			
	7	Add lines 5e and 6			7	10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐				
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited See St 4	8a	26,572.		
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b			
	c	Points not reported to you on Form 1098. See instructions for special rules	8c			
	d	Reserved for future use	8d			
	e	Add lines 8a through 8c	8e	26,572.		
	9	Investment interest. Attach Form 4952 if required. See instructions	9			
	10	Add lines 8e and 9			10	26,572.
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions Statement 5	11	750.		
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 See Statement 6	12	499.		
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	1,249.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	0.
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:			16	0.
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12			17	37,821.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

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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: Eric M Swalwell
Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): Administrative Office Support
B Enter code from instructions: 561110
C Business name. If no separate business name, leave blank.
D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.)
City, town or post office, state, and ZIP code

F Accounting method: (1) [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 [X] 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	28,440.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	28,440.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	28,440.
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	28,440.

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):		
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		21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19)	14		24	Travel and meals:		
				a	Travel	24a	
15	Insurance (other than health)	15		b	Deductible meals (see instructions)	24b	
16	Interest (see instr.):			25	Utilities	25	
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits)	26	
b	Other	16b		27a	Other expenses (from line 48)	27a	
17	Legal and professional services	17		b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	28,440.
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	
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	28,440.

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) shown on return. Do not enter name and social security number if shown on Page 1. | Your social security number

Eric M and Brittany A Swalwell [redacted]

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Swalwell Remedy Group	S		[redacted]		
B						
C						
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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): Eric M Swalwell

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.

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	28,440.
3	Combine lines 1a, 1b, and 2		3	28,440.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a	26,264.
	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		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	26,264.
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	26,264.
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 147,000.		
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	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		10	
11	Multiply line 6 by 2.9% (0.029)		11	762.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**		12	762.
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**	13 381.		

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.

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Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

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

Go to *www.irs.gov/Form2441* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **21**

Name(s) shown on return: Eric M and Brittany A Swalwell

Your social security number: [redacted]

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately.* If you meet these requirements, check this box........ ☐

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled,* check this box... ☐

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

If you have more than three care providers, see the instructions and check this box.................. ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
Bambini Childcare	[redacted]	[redacted]	☐ Yes ☒ No	18,838.
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive **dependent care benefits?**
No — Complete only Part II below.
Yes — Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, see the instructions and check this box.................. ☐

(a) Qualifying person's name — First	(a) Qualifying person's name — Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) **Qualified expenses** you incurred and paid in 2022 for the person listed in column (a)
[redacted]	Swalwell	[redacted]	☐	9,419.
	Swalwell		☐	9,419.
			☐	

3	Add the amounts in column (d) of line 2. **Don't** enter more than $3,000 if you had one qualifying person or $6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	3	6,000.
4	Enter your **earned income.** See instructions	4	184,216.
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	5	198,890.
6	Enter the **smallest** of line 3, 4, or 5	6	6,000.
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 ..... 7: 437,086.		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	X .20

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$25,000	27,000	.29	$37,000	39,000	.23
15,000	17,000	.34	27,000	29,000	.28	39,000	41,000	.22
17,000	19,000	.33	29,000	31,000	.27	41,000	43,000	.21
19,000	21,000	.32	31,000	33,000	.26	43,000	No limit	.20
21,000	23,000	.31	33,000	35,000	.25			
23,000	25,000	.30	35,000	37,000	.24			

9a	Multiply line 6 by the decimal amount on line 8	9a	1,200.
b	If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	9b	
c	Add lines 9a and 9b and enter the result	9c	1,200.
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions ..... 10: 87,494.		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	11	1,200.

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Form **5329**

Department of the Treasury
Internal Revenue Service

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form5329* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.
Eric M Swalwell

Your social security number [redacted]

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

If this is an amended return, check here ☐

Foreign country name | Foreign province/state/county | Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040) – see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	8,315.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: ______	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	8,315.
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	832.
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2022 than is allowable or you had an amount on line 17 of your 2021 Form 5329.

9	Enter your excess contributions from line 16 of your 2021 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2022 traditional IRA distributions included in income (see instructions)	11			
12	2022 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2022 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8			17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2022 than is allowable or you had an amount on line 25 of your 2021 Form 5329.

18	Enter your excess contributions from line 24 of your 2021 Form 5329. See instructions. If zero, go to line 23			18	
19	If your Roth IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2022 distributions from your Roth IRAs (see instructions)	20			
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2022 (see instructions)			23	
24	Total excess contributions. Add lines 22 and 23			24	
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8			25	

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SCHEDULE H (Form 1040)

Department of the Treasury Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **44**

Name of employer: Brittany A Swalwell

Social security number [redacted]

Employer identification number [redacted]

Calendar year taxpayers having no household employees in 2022 don't have to complete this form for 2022.

A Did you pay **any one** household employee cash wages of $2,400 or more in 2022? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

[X] **Yes.** Skip lines B and C and go to line 1a.

[ ] **No.** Go to line B.

B Did you withhold federal income tax during 2022 for any household employee?

[ ] **Yes.** Skip line C and go to line 7.

[ ] **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)

[ ] **No. Stop.** Don't file this schedule.

[ ] **Yes.** Skip lines 1a–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a	Total cash wages subject to social security tax	1a	61,201.		
b	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b			
2a	Social security tax. Multiply line 1a by 12.4% (0.124)			2a	7,589.
b	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)			2b	
c	Total social security tax. Subtract line 2b from line 2a			2c	7,589.
3	Total cash wages subject to Medicare tax	3	61,201.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			4	1,775.
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			6	
7	Federal income tax withheld, if any			7	
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7			8a	9,364.
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8b	
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8c	
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a			8d	9,364.
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8e	
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8f	
g	Qualified sick leave wages for leave taken before April 1, 2021			8g	
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g			8h	
i	Qualified family leave wages for leave taken before April 1, 2021			8i	
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i			8j	
k	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021			8k	
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k			8l	
m	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8m	
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m			8n	

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)

[ ] **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.

[X] **Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check 'No'	10		X
11	Did you pay all state unemployment contributions for 2022 by April 18, 2023? Fiscal year filers, see instructions	11		X
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	X	

Next: If you checked the 'Yes' box on **all** the lines above, complete Section A.
If you checked the 'No' box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions		
14	Contributions paid to your state unemployment fund	14	
15	Total cash wages subject to FUTA tax	15	
16	**FUTA tax.** Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16	

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) To	(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

18	Totals	18	
19	Add columns (g) and (h) of line 18	19	
20	Total cash wages subject to FUTA tax (see the line 15 instructions)	20	7,000.
21	Multiply line 20 by 6.0% (0.06)	21	420.
22	Multiply line 20 by 5.4% (0.054)	22	378.
23	Enter the **smaller** of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐	23	
24	**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25	24	420.

Part III Total Household Employment Taxes

25	Enter the amount from line 8d. If you checked the 'Yes' box on line C of page 1, enter -0-	25	9,364.
26	Add line 16 (or line 24) and line 25	26	9,784.

27 Are you required to file Form 1040?

[X] **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. Don't complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature – Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address | Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature | Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

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SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. **47**

Name(s) shown on return: Eric M and Brittany A Swalwell

Your social security number: [redacted]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	437,086.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b		
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c		2d	
3	Add lines 1 and 2d		3	437,086.
4	Number of qualifying children under age 17 with the required social security number	4	3	
5	Multiply line 4 by $2,000		5	6,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500		7	
8	Add lines 5 and 7		8	6,000.
9	Enter the amount shown below for your filing status. • Married filing jointly–$400,000 • All other filing statuses–$200,000		9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.		10	38,000.
11	Multiply line 10 by 5% (0.05)		11	1,900.
12	Is the amount on line 8 more than the amount on line 11?		12	4,100.
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☒ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the **Credit Limit Worksheet A**		13	86,294.
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**. **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**		14	4,100.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐

16a Subtract line 14 from line 12. If zero, **stop here;** you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 — **16a** 0.

b Number of qualifying children under 17 with the required social security number: ________ X $1,500.

Enter the result. If zero, **stop here;** you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 — **16b**

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the **smaller** of line 16a or line 16b — **17**

18a Earned income (see instructions) — **18a**

b Nontaxable combat pay (see instructions) — **18b**

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result — **19**

20 Multiply the amount on line 19 by 15% (0.15) and enter the result — **20**

Next. On line 16b, is the amount $4,500 or more?

☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions — **21**

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 — **22**

23 Add lines 21 and 22 — **23**

24 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.
1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. — **24**

25 Subtract line 24 from line 23. If zero or less, enter -0- — **25**

26 Enter the **larger** of line 20 or line 25 — **26**

Next, enter the **smaller** of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 **This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** — **27** 0.

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.

Go to *www.irs.gov/Form8995A* for instructions and the latest information.

OMB No. 1545-2294

2022

Attachment Sequence No. **55A**

Name(s) shown on return: Eric M and Brittany A Swalwell

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 above $170,050 ($340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	**(a)** Trade, business, or aggregation name	**(b)** Check if specified service	**(c)** Check if aggregation	**(d)** Taxpayer identification number	**(e)** Check if patron
A	Eric M Swalwell	☐	☐	[redacted]	☐
B	Swalwell Remedy Group	☐	☐	[redacted]	☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	28,059.		
3	Multiply line 2 by 20% (0.20). If your taxable income is $170,050 or less ($340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	5,612.		
4	Allocable share of W-2 wages from the trade, business, or aggregation	4		198,890.	
5	Multiply line 4 by 50% (0.50)	5		99,445.	
6	Multiply line 4 by 25% (0.25)	6		49,723.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7			
8	Multiply line 7 by 2.5% (0.025)	8			
9	Add lines 6 and 8	9		49,723.	
10	Enter the greater of line 5 or line 9	10		99,445.	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11			
12	Phased-in reduction. Enter the amount from line 26, if any	12	2,292.		
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	2,292.		
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	2,292.		
16	Total qualified business income component. Add all amounts reported on line 15	16	2,292.		

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

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $170,050 but not $220,050 ($340,100 and $440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17 Enter the amounts from line 3			17	5,612.		
18 Enter the amounts from line 10			18			
19 Subtract line 18 from line 17			19	5,612.		
20 Taxable income before qualified business income deduction	20	399,265.				
21 Threshold. Enter $170,050 ($340,100 if married filing jointly)	21	340,100.				
22 Subtract line 21 from line 20	22	59,165.				
23 Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23	100,000.				
24 Phase-in percentage. Divide ln 22 by ln 23	24	59.165 %				
25 Total phase-in reduction. Multiply line 19 by line 24			25	3,320.		
26 Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business			26	2,292.		

Part IV Determine Your Qualified Business Income Deduction

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	2,292.		
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29 Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30 Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31 REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32 Qualified business income deduction before the income limitation. Add lines 27 and 31			32	2,292.
33 Taxable income before qualified business income deduction	33	399,265.		
34 Net capital gain. See instructions	34			
35 Subtract line 34 from line 33. If zero or less, enter -0-			35	399,265.
36 Income limitation. Multiply line 35 by 20% (0.20)			36	79,853.
37 Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36			37	2,292.
38 DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39 Total qualified business income deduction. Add lines 37 and 38			39	2,292.
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

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Form **8867**

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0074

For tax year 20 22

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: Eric M and Brittany A Swalwell

Taxpayer identification number: [redacted]

Preparer's name: William J. Harrison

Preparer tax identification number: [redacted]

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.)	☒	☐	
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 (Form 1040) 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?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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)	☒	☐	
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.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
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.)	☐	☐	
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:			
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?	☒	☐	
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.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

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

		Yes	No	N/A
9a	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.)**	☐	☐	
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?	☐	☐	
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)?	☐	☐	☐

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?	☒	☐	
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?	☒	☐	☐
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?	☒	☐	☐

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?	☐	☐

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?	☐	☐

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?	☒	☐

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **71**

Name(s) shown on return: Eric M and Brittany A Swalwell

Your social security number: [redacted]

Part I — Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	359,991.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	359,991.		
5	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying surviving spouse $200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	109,991.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	990.

Part II — Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	26,264.		
9	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying surviving spouse $200,000	9	250,000.		
10	Enter the amount from line 4	10	359,991.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0.		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	26,264.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	236.

Part III — Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying surviving spouse $200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	

Part IV — Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18	1,226.

Part V — Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,220.		
20	Enter the amount from line 1	20	359,991.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	5,220.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)			24	

Form **8960**

Department of the Treasury
Internal Revenue Service

Net Investment Income Tax – Individuals, Estates, and Trusts

Attach to your tax return.
Go to *www.irs.gov/Form8960* for instructions and the latest information.

OMB No. 1545-2227
2022
Attachment Sequence No. **72**

Name(s) shown on your tax return: Eric M and Brittany A Swalwell

Your social security number or EIN: [redacted]

Part I Investment Income

☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	28,440.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-28,440.		
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-			12	0.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	437,086.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	187,086.		
16	Enter the smaller of line 12 or line 15			16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

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

Form **8915-F** (Rev. January 2023)

Department of the Treasury Internal Revenue Service

Qualified Disaster Retirement Plan Distributions and Repayments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8915F* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **915**

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

Eric M Swalwell

Your social security number [redacted]

Before you begin (see instructions for details):

- Form 8915-F replaces Form 8915-E for 2021 and later years. Form 8915-E was used for coronavirus-related and other 2020 disaster distributions.
- Also use Form 8915-F for 2021 and later disaster distributions. Qualified disaster recovery distributions are qualified disaster distributions.
- Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the only qualified disasters and their FEMA numbers for item C.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, "this year" is 2022.

Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.

A **Tax year for which you are filing form** (check only one box): ☐ 2021 ☒ 2022 ☐ 2023 ☐ 2024 ☐ Other ________

B **Calendar year in which qualified disaster(s) began** (check only one box): ☒ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ Other ________

C **FEMA number for each of your qualified disasters for the year checked in item B above.** Use item D, **not** item C, for the coronavirus.

(1) ________ (2) ________ (3) ________ (4) ________ (5) ________ (6) ________

D **If your only disaster, or one of your disasters, is the coronavirus, check this box** ☒ Don't list the coronavirus in item C.

Which lines on this form should I use? See CHARTS 1 and 2 below.

CHART 1: Use if you checked the box for coronavirus in item D above and you *don't* have any disaster in item C.

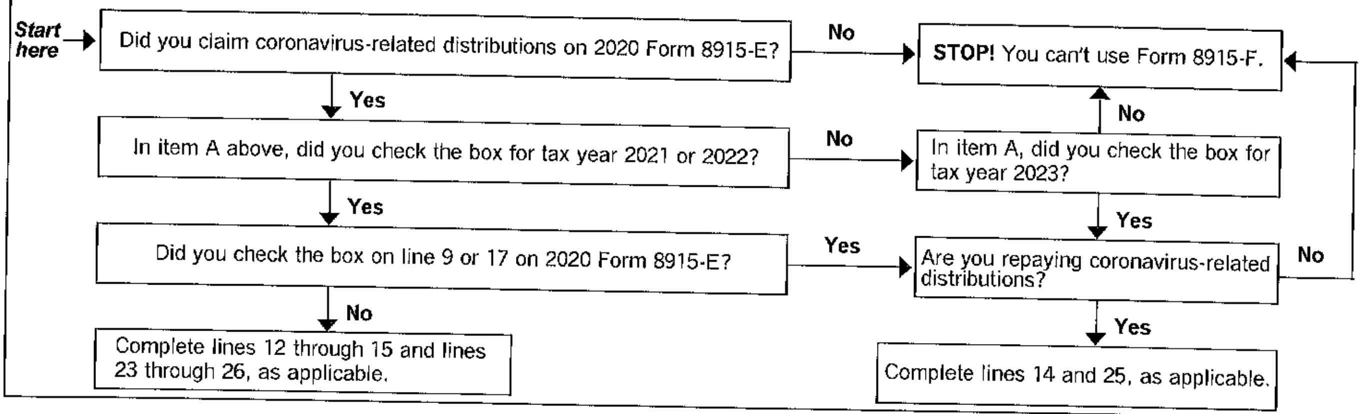
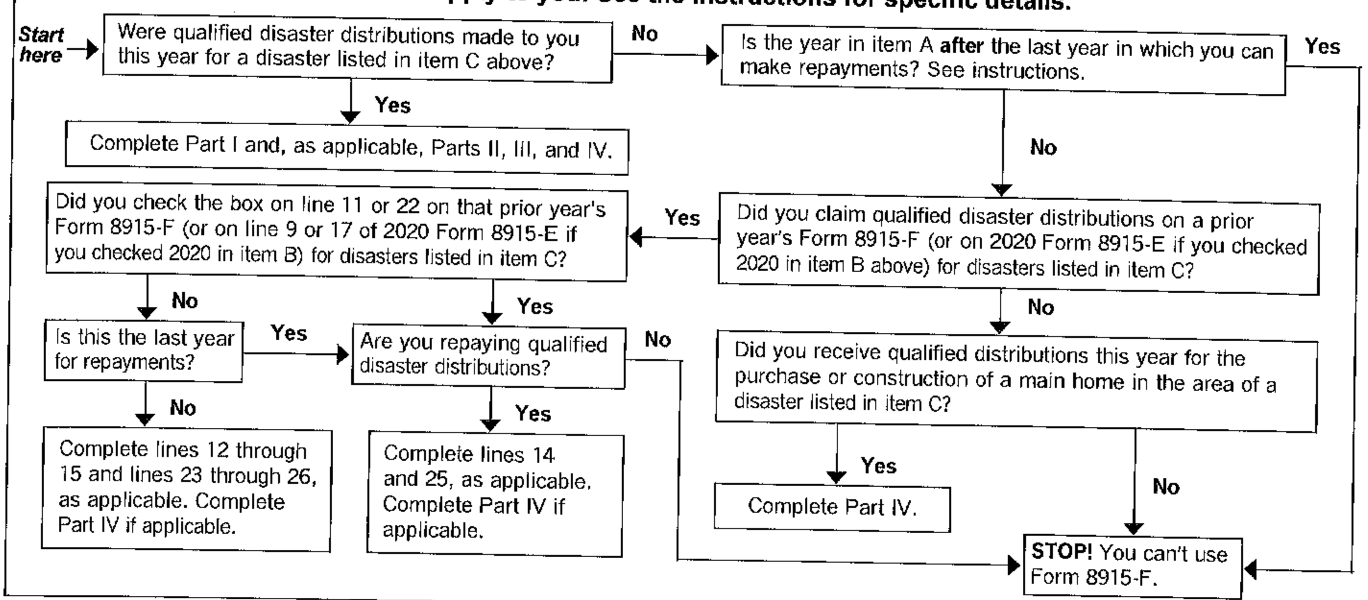


CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.



Part I Total Distributions From All Retirement Plans (Including IRAs) (see instructions)

Caution: Complete Part I if, this year, you have qualified disaster distributions (see instructions) for disasters listed in item C earlier.

Part I Disaster Table. Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*

* Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the FEMA number, Disaster declaration date, and Disaster beginning date for the disaster(s) listed in item C. If more than two disasters, see instructions and check this box ☐

Date(s) of distribution(s) made this year ______

If you completed Part I of two or more Forms 8915-F on which you checked the same year in item A but different years in item B, see Part I in the instructions to figure the amount for lines 2, 3, and 4 in column (a).

Line	Description		(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in item C (see instructions)
1	See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a. However, you can always choose to use Worksheet 1B.			
a	**(i) If you checked 2021 in item A and 2020 in item B, do one of the following.** • If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter $100,000 times the number of disasters you entered in the Part I Disaster Table. • Otherwise, complete lines 1a through 1e, entering on line 1a $100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus. **(ii) If you checked 2021 or later in both item A and item B, do one of the following.** (For 2021 and later disasters, the limit is $22,000, not $100,000, per disaster.) • If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter $22,000 there. • If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering $22,000 on line 1a. • If all of the distributions for this year occurred within the qualified disaster distribution period (see *Qualified disaster distribution period* in instructions) for each of the disasters listed in the Part I Disaster Table, complete lines 1a through 1e, entering on line 1a $22,000 times the number of disasters you entered in the Part I Disaster Table that were also entered in item C on a prior year's Form 8915-F. • Otherwise, for lines 1a through 5, you must use Worksheet 1B in the instructions	1a		
b	Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions	1b		
c	Subtract line 1b from line 1a	1c		
d	Enter $22,000 ($100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B	1d		
e	**Total available qualified disaster distribution amount for this year.** Enter the sum of lines 1c and 1d. **If the amount on line 1e is zero**, complete lines 2 through 4 in column (a), skip line 5, enter -0- on line 6, and do NOT include, in Part II or III later, amounts for disasters listed in the Part I Disaster Table	1e		
2	Enter, in column (a), distributions from retirement plans (other than IRAs) made this year	2		
3	Enter, in column (a), distributions from traditional, SEP, and SIMPLE IRAs made this year	3		
4	Enter, in column (a), distributions from Roth IRAs made this year	4		
5	Do (1) through (3) below in the order indicated. **(1)** Enter on line 5, column (a), the sum of lines 2 through 4 in column (a) reduced by the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions. **(2)** Enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e. **(3)** Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) **allocated, if needed**, by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b)	5		
6	**Total qualified disaster distributions.** Enter the amount from line 5, column (b). The 10% additional tax (25% for SIMPLE IRAs) for early withdrawals is waived for this amount. See Parts II and III, later, for the tax on this amount	6		
7	**Taxable amount.** Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions	7		

Part II **Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C**

8 Did you enter an amount on line 2, column (b)? [X] **No.** Skip lines 8 through 11, and go to line 12. [ ] **Yes.** Enter the amount from line 2, column (b)	8	
9 Enter the applicable cost of distributions, if any. See instructions	9	
10 Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions	10	
11 The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. **If you elect NOT to spread the taxable amount over 3 years, check this box [ ] and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0.** You must check the box on this line if you check the box on line 22	11	
12 Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions See Statement 7	12	19,830.
13 Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions	13	19,830.
14 **Total repayment.** Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions See Statement 8	14	
15 **Amount subject to tax this year.** Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions	15	19,830.

Part III **Qualified Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs for the Coronavirus and Disaster(s) Listed in Item C**

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

16 Did you enter an amount on line 3, column (b), or line 4, column (b)? [ ] **Yes.** Go to line 17. [ ] **No.** Skip lines 17 through 22, and go to line 23.		
17 Did you receive a qualified disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606? [ ] **Yes.** Go to line 18. [ ] **No.** Skip lines 18 and 19, and go to line 20.		
18 Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b	18	
19 Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b	19	
20 Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606	20	
21 Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions	21	
22 The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. **If you elect NOT to spread the taxable amount over 3 years, check this box [ ] and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0.** You must check the box on this line if you check the box on line 11	22	
23 Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions	23	
24 Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions	24	
25 **Total repayment.** Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions	25	
26 **Amount subject to tax.** Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions	26	

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

Caution: Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for the purchase or construction of a main home in the area of a disaster listed in item C earlier. You can only repay the distribution during the disaster's qualified distribution repayment period (see Qualified distribution repayment period in the instructions). If you are allowed to repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

Part IV Disaster Table. Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified distributions in this part.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*

* Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the FEMA number, Disaster beginning date, and Disaster ending date for the disaster(s) listed in item C.

Date first distribution received this year ____________ Date last distribution received this year ____________

27 Did you receive a qualified distribution, for the purchase or construction of a main home in the area of a disaster listed in the Part IV Disaster Table earlier, that is from a traditional, SEP, SIMPLE, or Roth IRA and that is required to be reported on this year's Form 8606?

☐ **Yes.** Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here.

☐ **No.** Go to line 28.

28	Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home in the area of disaster(s) listed in the Part IV Disaster Table. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any	28	
29	Enter the applicable cost of distributions, if any. See instructions	29	
30	Subtract line 29 from line 28	30	
31	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions	31	
32	**Taxable amount.** Subtract line 31 from line 30. If the distribution is: • From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. • From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. **Note:** You may be subject to an additional tax on the amount on line 32. See instructions.	32	

Form **8915-F**

(Rev. January 2023)

Department of the Treasury
Internal Revenue Service

Qualified Disaster Retirement Plan Distributions and Repayments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8915F* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **915**

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

Brittany A Swalwell

Your social security number [redacted]

Before you begin (see instructions for details):

- Form 8915-F replaces Form 8915-E for 2021 and later years. Form 8915-E was used for coronavirus-related and other 2020 disaster distributions.
- Also use Form 8915-F for 2021 and later disaster distributions. Qualified disaster recovery distributions are qualified disaster distributions.
- Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the only qualified disasters and their FEMA numbers for item C.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, "this year" is 2022.

Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.

A Tax year for which you are filing form (check only one box): ☐ 2021 ☒ 2022 ☐ 2023 ☐ 2024 ☐ Other ____

B Calendar year in which qualified disaster(s) began (check only one box): ☒ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ Other ____

C FEMA number for each of your qualified disasters for the year checked in item B above. Use item D, **not** item C, for the coronavirus.

(1) ____ (2) ____ (3) ____ (4) ____ (5) ____ (6) ____

D If your only disaster, or one of your disasters, is the coronavirus, check this box ☒ Don't list the coronavirus in item C.

Which lines on this form should I use? See CHARTS 1 and 2 below.

CHART 1: Use if you checked the box for coronavirus in item D above and you *don't* have any disaster in item C.

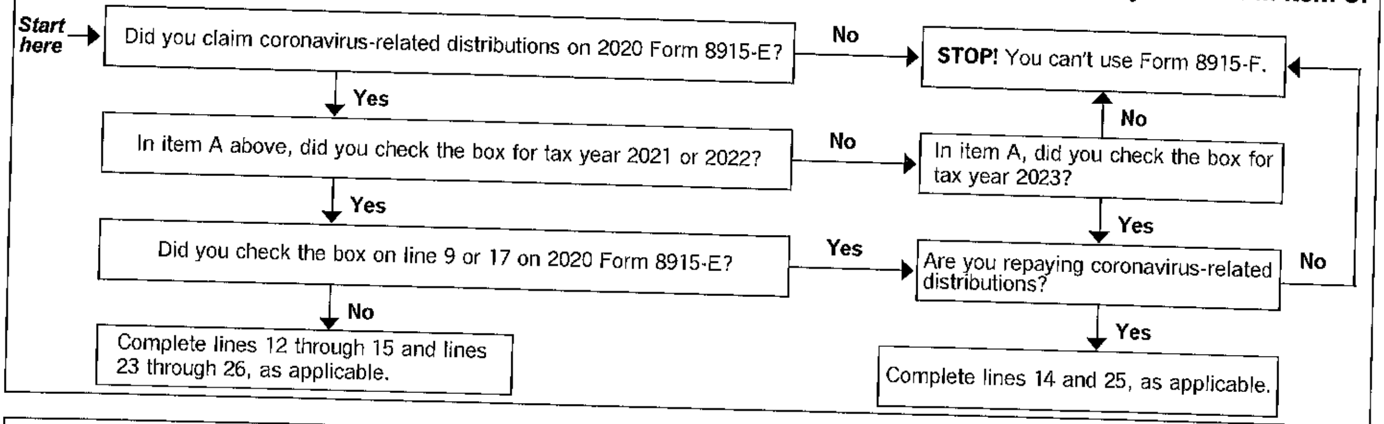
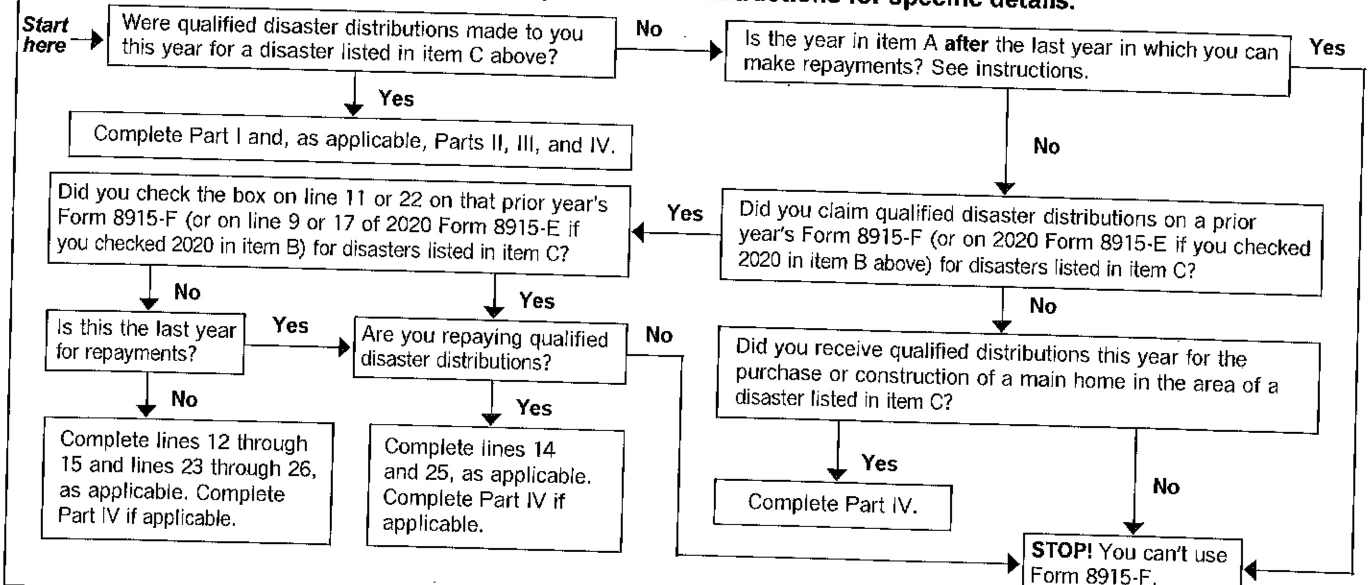


CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.



Part I Total Distributions From All Retirement Plans (Including IRAs) (see instructions)

Caution: Complete Part I if, this year, you have qualified disaster distributions (see instructions) for disasters listed in item C earlier.

Part I Disaster Table. Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*

* Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the FEMA number, Disaster declaration date, and Disaster beginning date for the disaster(s) listed in item C. If more than two disasters, see instructions and check this box ☐

Date(s) of distribution(s) made this year ______

If you completed Part I of two or more Forms 8915-F on which you checked the same year in item A but different years in item B, see Part I in the instructions to figure the amount for lines 2, 3, and 4 in column (a).

		(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in item C (see instructions)
1 See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a. However, you can always choose to use Worksheet 1B.			
a (i) **If you checked 2021 in item A and 2020 in item B, do one of the following.** • If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter \$100,000 times the number of disasters you entered in the Part I Disaster Table. • Otherwise, complete lines 1a through 1e, entering on line 1a \$100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus. (ii) **If you checked 2021 or later in both item A and item B, do one of the following.** (For 2021 and later disasters, the limit is \$22,000, not \$100,000, per disaster.) • If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter \$22,000 there. • If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering \$22,000 on line 1a. • If all of the distributions for this year occurred within the qualified disaster distribution period (see *Qualified disaster distribution period* in instructions) for each of the disasters listed in the Part I Disaster Table, complete lines 1a through 1e, entering on line 1a \$22,000 times the number of disasters you entered in the Part I Disaster Table that were also entered in item C on a prior year's Form 8915-F. • Otherwise, for lines 1a through 5, you must use Worksheet 1B in the instructions	1a		
b Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions	1b		
c Subtract line 1b from line 1a	1c		
d Enter \$22,000 (\$100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B	1d		
e **Total available qualified disaster distribution amount for this year.** Enter the sum of lines 1c and 1d. **If the amount on line 1e is zero,** complete lines 2 through 4 in column (a), skip line 5, enter -0- on line 6, and do NOT include, in Part II or III later, amounts for disasters listed in the Part I Disaster Table	1e		
2 Enter, in column (a), distributions from retirement plans (other than IRAs) made this year	2		
3 Enter, in column (a), distributions from traditional, SEP, and SIMPLE IRAs made this year	3		
4 Enter, in column (a), distributions from Roth IRAs made this year	4		
5 Do (1) through (3) below in the order indicated. **(1)** Enter on line 5, column (a), the sum of lines 2 through 4 in column (a) reduced by the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions. **(2)** Enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e. **(3)** Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) **allocated, if needed**, by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b)	5		

6 **Total qualified disaster distributions.** Enter the amount from line 5, column (b). The 10% additional tax (25% for SIMPLE IRAs) for early withdrawals is waived for this amount. See Parts II and III, later, for the tax on this amount	6	
7 **Taxable amount.** Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions	7	

Part II Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C

8 Did you enter an amount on line 2, column (b)? [X] **No.** Skip lines 8 through 11, and go to line 12. [ ] **Yes.** Enter the amount from line 2, column (b)	8	
9 Enter the applicable cost of distributions, if any. See instructions	9	
10 Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions	10	
11 The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. **If you elect NOT to spread the taxable amount over 3 years, check this box** [ ] **and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0.** You must check the box on this line if you check the box on line 22	11	
12 Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions See Statement 9	12	25,835.
13 Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions	13	25,835.
14 **Total repayment.** Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions See Statement 10	14	
15 **Amount subject to tax this year.** Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions	15	25,835.

Part III Qualified Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs for the Coronavirus and Disaster(s) Listed in Item C

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

16 Did you enter an amount on line 3, column (b), or line 4, column (b)? [ ] **Yes.** Go to line 17. [ ] **No.** Skip lines 17 through 22, and go to line 23.		
17 Did you receive a qualified disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606? [ ] **Yes.** Go to line 18. [ ] **No.** Skip lines 18 and 19, and go to line 20.		
18 Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b	18	
19 Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b	19	
20 Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606	20	
21 Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions	21	
22 The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. **If you elect NOT to spread the taxable amount over 3 years, check this box** [ ] **and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0.** You must check the box on this line if you check the box on line 11	22	
23 Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions	23	
24 Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions	24	
25 **Total repayment.** Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions	25	
26 **Amount subject to tax.** Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions	26	

Part IV **Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C**

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

Caution: Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for the purchase or construction of a main home in the area of a disaster listed in item C earlier. You can only repay the distribution during the disaster's qualified distribution repayment period (see Qualified distribution repayment period in the instructions). If you are allowed to repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

Part IV Disaster Table. Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified distributions in this part.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*

* Major Disaster Declarations at www.FEMA.gov/disaster/declarations provides the FEMA number, Disaster beginning date, and Disaster ending date for the disaster(s) listed in item C.

Date first distribution received this year ____________ Date last distribution received this year ____________

27	Did you receive a qualified distribution, for the purchase or construction of a main home in the area of a disaster listed in the Part IV Disaster Table earlier, that is from a traditional, SEP, SIMPLE, or Roth IRA and that is required to be reported on this year's Form 8606? ☐ **Yes.** Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here. ☐ **No.** Go to line 28.		
28	Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home in the area of disaster(s) listed in the Part IV Disaster Table. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any	28	
29	Enter the applicable cost of distributions, if any. See instructions	29	
30	Subtract line 29 from line 28	30	
31	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions	31	
32	**Taxable amount.** Subtract line 31 from line 30. If the distribution is: • From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. • From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. **Note:** You may be subject to an additional tax on the amount on line 32. See instructions.	32	

Statement 1
Form 1040
Wage Schedule

Taxpayer - Employer	Wages	Federal W/H	FICA	Medi-care	State W/H	Local W/H
House of Rep Members Services	156,157.	2,580.	9,114.	2,336.	755.	
Total	156,157.	2,580.	9,114.	2,336.	755.	0.

Spouse - Employer	Wages	Federal W/H	FICA	Medi-care	State W/H	Local W/H
SWALWELL REMEDY GROUP	198,890.	32,957.	9,114.	2,884.	14,306.	
Total	198,890.	32,957.	9,114.	2,884.	14,306.	0.
Grand Total	355,047.	35,537.	18,228.	5,220.	15,061.	0.

Statement 2
Form 1040
Pension and Annuities Schedule

Taxpayer - Payer	Total Received	Taxable Amount	Federal W/H	State W/H
Thrift Savings Plan	8,315.	8,315.		
Form 8915 deferrals and repayments		19,830.		
Total	8,315.	28,145.	0.	0.

Spouse - Payer	Total Received	Taxable Amount	Federal W/H	State W/H
Form 8915 deferrals and repayments		25,835.		
Total	0.	25,835.	0.	0.
Grand Total	8,315.	53,980.	0.	0.

Statement 3
Schedule 1, Line 1
Taxable Refunds of State and Local Income Taxes

1.	State and local income tax refunds (prior year)		$ 10,717.
2.	Refunds attributable to post 12/31/2021 payments per IRS Pub. 525		0.
3.	Net state and local income tax refunds		10,717.
4.	State and local income taxes included on prior year Sch. A, line 5e		0.
5.	Prior year allowable sales tax deduction		0.
6.	Excess of income taxes deducted over sales taxes		0.
7.	Enter the smaller of line 3 or line 6		0.
8.	Itemized deduction from prior year Sch. A, line 17		37,946.
9.	Prior year recomputed itemized deductions, if state and local taxes were limited		0.
10.	Prior year base standard deduction	25,100.	
11.	Prior year add'l standard deduction for age/blindness	0.	
12.	Prior year total standard deduction (add line 10 and 11)		25,100.
13.	Enter the larger of line 9 or line 12		25,100.
14.	Subtract line 13 from line 8 (not less than 0)		12,846.

Statement 3 (continued)
Schedule 1, Line 1
Taxable Refunds of State and Local Income Taxes

15. Enter the smaller of line 7 or line 14	0.
16. Negative taxable income (prior year)	0.
17. Refund with no benefit due to AMT, nonrefundable credits, 0% capital gain rate, SALT limit	0.
18. State and local refunds taxable this year (add lines 15, 16, and 17, but not less than 0)	$ 0.

Statement 4
Schedule A, Line 8a
Home Mortgage Interest Reported on Form 1098

APPLE FEDERAL	$ 1,746.
APPLE FEDERAL	18,392.
APPLE FEDERAL	6,434.
Total	$ 26,572.

Statement 5
Schedule A, Line 11
Contributions by Cash or Check

Various	$ 750.
Total	$ 750.

Statement 6
Schedule A, Line 12
Contributions Other than Cash

VARIOUS	$ 499.
Total	$ 499.

Statement 7
Form 8915-F, Part II, Line 12
Total Income From Other-Than-IRA Distributions Made in Prior Years

1. Enter the amount from your 2021 Form 8915-F, line 11	0.
2. Enter the amount from your 2020 Form 8915-E, line 9	19,830.
3. Enter the total of lines 1 and 2	19,830.

Statement 8
Form 8915-F, Part II, Line 14
Total Repayments of Other-Than-IRA Distributions

1.	Enter the amount from your 2021 Form 8915-F, line 14	0.
2.	Enter the amount from your 2021 Form 8915-F, line 13	19,830.
3a.	Subtract line 2 from line 1	0.
3b.	Enter the carried back amount to prior year from line 3a	0.
3c.	Subtract line 3b from line 3a	0.
4.	Enter any repayments you made before filing your 2022 return	0.
5.	Enter the total of lines 3c and 4	0.

Statement 9
Form 8915-F, Part II, Line 12
Total Income From Other-Than-IRA Distributions Made in Prior Years

1.	Enter the amount from your 2021 Form 8915-F, line 11	0.
2.	Enter the amount from your 2020 Form 8915-E, line 9	25,835.
3.	Enter the total of lines 1 and 2	25,835.

Statement 10
Form 8915-F, Part II, Line 14
Total Repayments of Other-Than-IRA Distributions

1.	Enter the amount from your 2021 Form 8915-F, line 14	0.
2.	Enter the amount from your 2021 Form 8915-F, line 13	25,835.
3a.	Subtract line 2 from line 1	0.
3b.	Enter the carried back amount to prior year from line 3a	0.
3c.	Subtract line 3b from line 3a	0.
4.	Enter any repayments you made before filing your 2022 return	0.
5.	Enter the total of lines 3c and 4	0.