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 ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent

Your first name and middle initial	Last name	Your social security number
STEVEN B.	JACOBS	*** ** ****
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
BETTY T.	YEE	*** ** ****

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] CA [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 instr. and check here ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	Credit for other dependents

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions) STMT 1			1a	157,128.
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	157,128.
2a	Tax-exempt interest	2a		2b b Taxable interest	104.
3a	Qualified dividends	3a		3b b Ordinary dividends	
4a	IRA distributions	4a		4b b Taxable amount	
5a	Pensions and annuities	5a	96,000.	5b b Taxable amount	0.
6a	Social security benefits	6a	39,336.	6b b Taxable amount	33,436.
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Other income from Schedule 1, line 10			8	3,468.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	194,136.
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	194,136.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	54,446.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	54,446.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	139,690.

Attach Sch. B if required.

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

LHA **For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Form **1040** (2022)

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Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	21,966.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	21,966.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	21,966.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your **total tax**	24	21,966.
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 4 — 25a: 21,050.		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	21,050.
If you have a qualifying child, attach Sch. EIC.	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	21,050.
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	
Direct deposit? See instructions.	b	Routing number c Type: ☐ Checking ☐ Savings		
	d	Account number		
	36	Amount of line 34 you want **applied to your 2023 estimated tax** — 36:		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	916.
	38	Estimated tax penalty (see instructions) — 38:		

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 ALAN WISHNOW 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.)
		RABBI	
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.)
		CONTROLLER	
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:
ALAN WISHNOW	ALAN WISHNOW		[redacted]	☐ Self-employed

Firm's name WISHNOW, ROSS, WARSAVSKY & COMPANY Phone no. [redacted]

Firm's address [redacted] Firm's EIN [redacted]

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2022)

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: STEVEN B. JACOBS & BETTY T. YEE

Your social security number: ***-**-****

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes STMT 5 STMT 6			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	
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	2,968.		
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: UCLA 500.	8z	500.		
9	Total other income. Add lines 8a through 8z			9	3,468.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	3,468.

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

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
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	

Schedule 1 (Form 1040) 2022

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: STEVEN B. JACOBS & BETTY T. YEE

Your social security number: ***-**-****

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	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount:	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Reserved for future use			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	0.

Schedule 2 (Form 1040) 2022

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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: STEVEN B. JACOBS & BETTY T. YEE

Your social security number: *** ** ****

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions) SEE STATEMENT 10	1	8,596.		
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2] 194,136.				
	3	Multiply line 2 by 7.5% (0.075)	3	14,560.		
	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 SEE STATEMENT 7 ☐	5a	8,213.		
	b	State and local real estate taxes (see instructions) SEE STATEMENT 11	5b	17,479.		
	c	State and local personal property taxes	5c	248.		
	d	Add lines 5a through 5c	5d	25,940.		
	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 STATEMENT 9	8a	34,143.		
	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	34,143.		
	9	Investment interest. Attach Form 4952 if required. See instructions	9			
	10	Add lines 8e and 9			10	34,143.
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	11	7,335.		STMT 8
	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	12			
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	7,335.
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	
Other Itemized Deductions	16	Other - from list in instructions. List type and amount: GAMBLING LOSSES 2,968.			16	2,968.
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	54,446.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

SCHEDULE B (Form 1040)

Department of the Treasury Internal Revenue Service

Interest and Ordinary Dividends

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment Sequence No. 08

Name(s) shown on return: STEVEN B. JACOBS & BETTY T. YEE

Your social security number: *** ** ****

Part I Interest

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address	1	
	BANK OF AMERICA		15.
	PENNYMAC LOAN SERVICES, LLC		51.
	STATE OF CALIFORNIA		38.
2	Add the amounts on line 1	2	104.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	104.

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

Part II Ordinary Dividends

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

			Amount
5	List name of payer	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	

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

Part III Foreign Accounts and Trusts

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

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

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

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DOES NOT APPLY

Form **6251** Department of the Treasury Internal Revenue Service

Alternative Minimum Tax - Individuals

Go to www.irs.gov/Form6251 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074 **2022** Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: STEVEN B. JACOBS & BETTY T. YEE

Your social security number: *** ** ****

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	139,690.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $776,100, see instructions.)	4	149,690.

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is ...	**AND line 4 is not over ...**	**THEN enter on line 5 ...**
Single or head of household	$539,900	$75,900
Married filing jointly or qualifying widow(er)	1,079,800	118,100
Married filing separately	539,900	59,050

If line 4 is **over** the amount shown above for your filing status, see instructions. ... **5** 118,100.

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	31,590.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $206,100 or less ($103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result.	7	8,213.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	8,213.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	21,966.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16	Enter the **smaller** of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is $206,100 or less ($103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	18	
19	Enter: • $83,350 if married filing jointly or qualifying widow(er), • $41,675 if single or married filing separately, or • $55,800 if head of household.	19	
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter the **smaller** of line 12 or line 13	22	
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23	
24	Subtract line 23 from line 22	24	
25	Enter: • $459,750 if single, • $258,600 if married filing separately, • $517,200 if married filing jointly or qualifying widow(er), or • $488,500 if head of household.	25	
26	Enter the amount from line 21	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Enter the smaller of line 24 or line 29	30	
31	Multiply line 30 by 15% (0.15)	31	
32	Add lines 23 and 30	32	
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25)	37	
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is $206,100 or less ($103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	39	
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S	STATE OF CALIFORNIA	157,128.	21,050.	8,213.		9,114.	2,481.
	TOTALS	157,128.	21,050.	8,213.		9,114.	2,481.

FORM 1040 PENSIONS AND ANNUITIES STATEMENT 2

FIDELITY INVESTMENTS

AMOUNT RECEIVED THIS YEAR	96,000.	
NONTAXABLE AMOUNT	96,000.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.
TOTAL INCLUDED IN FORM 1040, LINE 5B		

FORM 1040 SOCIAL SECURITY BENEFITS WORKSHEET STATEMENT 3

CHECK ONLY ONE BOX:
A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE AT ANY TIME DURING 2022
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2022

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON FORM 1040, LINE 6A		39,336.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT	39,336.	
SPOUSE AMOUNT		
2. MULTIPLY LINE 1 BY 50% (0.50)		19,668.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B, 7 AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2. DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099		160,700.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS, OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF PUERTO RICO THAT YOU CLAIMED		
5. ADD LINES 2, 3, AND 4		180,368.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20, AND 23 AND 25		0.
7. SUBTRACT LINE 6 FROM LINE 5		180,368.
8. ENTER: $25000. IF YOU CHECKED BOX A OR D, OR $32000. IF YOU CHECKED BOX B, OR $-0- IF YOU CHECKED BOX C		32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7? [ ] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR SPOUSE FOR ALL OF 2022, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 6A. [X] YES. SUBTRACT LINE 8 FROM LINE 7		148,368.
10. ENTER $9000. IF YOU CHECKED BOX A OR D, $12000. IF YOU CHECKED BOX B $-0- IF YOU CHECKED BOX C		12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		136,368.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10		12,000.
13. ENTER ONE HALF OF LINE 12		6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13		6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0-		115,913.
16. ADD LINES 14 AND 15		121,913.
17. MULTIPLY LINE 1 BY 85% (.85)		33,436.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17		33,436.

* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 4

T S DESCRIPTION	AMOUNT
S STATE OF CALIFORNIA	21,050.
TOTAL TO FORM 1040, LINE 25A	21,050.

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT 5

	2021	2020	2019
	CALIFORNIA		
GROSS STATE/LOCAL INC TAX REFUNDS	4,696.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS CALIFORNIA	4,696.		
TOTAL NET TAX REFUNDS	4,696.		

STEVEN B. JACOBS & BETTY T. YEE ***-**-****

SCHEDULE 1	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 6
	2019	2020	2021
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.			4,696.
LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION			
1 NET REFUNDS FOR RECALCULATION		0.	4,696.
2 AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E			10,000.
3 TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C			21,125.
4 SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	0.	-11,125.
5 ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A			
6 ENTER THE AMOUNT FROM LINE 1			
7 SUBTRACT LINE 6 FROM LINE 5			
8 ADD LINE 7 TO LINE 3			
9 SUBTRACT LINE 8 FROM LINE 2			
10 ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11			
11 ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS			
12 ENTER YOUR PRIOR YEAR STANDARD DEDUCTION			
13 SUBTRACT LINE 12 FROM LINE 11			
14 ENTER THE SMALLER OF LINE 10 OR LINE 13.			
15 PRIOR YEAR TAXABLE INCOME			
16 AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1			

* IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14
* IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15

STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2019

TOTAL TO SCHEDULE 1, LINE 1

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 7

DESCRIPTION	AMOUNT
STATE OF CALIFORNIA	8,213.
TOTAL TO SCHEDULE A, LINE 5A	8,213.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 8

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
CERES		250.	
CHABAD OF ALAMEDA		360.	
INTERFAITH ALLIANCE		250.	
GOODWILL GREATER EAST BAY		350.	
CONGREGATION KOL AMI		180.	
ZETA BETA TAU		500.	
COUNCIL ON AMERICAN-ISLAMIC RELATIONS		150.	
GOODWILL INDUSTRIES SACRAMENTO VALLEY/NORTHERN NEVADA		120.	
GOLDEN GATE UNIVERSITY		5,000.	
MISCELLANEOUS		175.	
SUBTOTALS		7,335.	
TOTAL TO SCHEDULE A, LINE 11			7,335.

SCHEDULE A	MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098	STATEMENT 9

DESCRIPTION	AMOUNT
PENNYMATIC LOAN SERVICES, LLC, PO BOX 514387, LOS ANGELES, CA 90051	10,228.
US BANK, PO BOX 64799, ST PAUL, MN 55164	10,715.
M&T BANK, PO BOX 1288, BUFFALO, NY 14240	13,200.
TOTAL TO SCHEDULE A, LINE 8A	34,143.

SCHEDULE A — MEDICAL AND DENTAL EXPENSES — STATEMENT 10

DESCRIPTION	AMOUNT
TRANSPORTATION	99.
DOCTORS, DENTISTS, ETC.	8,497.
PRESCRIPTION MEDICINES AND DRUGS	
TOTAL TO SCHEDULE A, LINE 1	8,596.

SCHEDULE A — REAL ESTATE TAXES — STATEMENT 11

DESCRIPTION	AMOUNT
REAL ESTATE TAXES	12,500.
PENNYMATIC LOAN SERVICES, LLC	4,979.
TOTAL TO SCHEDULE A, LINE 5B	17,479.

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

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name
STEVEN B. JACOBS

Social security number
*** ** ****

Spouse's name
BETTY T. YEE

Spouse's social security number
*** ** ****

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	194,136.
2	Total tax	2	21,966.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	21,050.
4	Amount you want refunded to you	4	
5	Amount you owe	5	916.

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

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

Taxpayer's PIN: check one box only

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

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

Your signature ▶ ______ Date ▶ 07/05/2023

Spouse's PIN: check one box only

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

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

Spouse's signature ▶ ______ Date ▶ 07/05/2023

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

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

ERO's signature ▶ ALAN WISHNOW Date ▶

219995 04-01-22

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