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

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

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
Nancy D	Young	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
James B	Young SR	[redacted]

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

City, town, or post office. If you have a foreign address, also complete spaces below. [redacted] State [redacted] ZIP code [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):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here. . . ☐				
			☐	☐
			☐	☐
			☐	☐
			☐	☐

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	13,132
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	0
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h	1z	13,132
2a	Tax-exempt interest 2a 0 b Taxable interest	2b	19
3a	Qualified dividends 3a 17 b Ordinary dividends	3b	17
4a	IRA distributions 4a b Taxable amount	4b	0
5a	Pensions and annuities 5a 2,955 b Taxable amount	5b	0
6a	Social security benefits 6a 13,057 b Taxable amount	6b	0
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	0
8	Other income from Schedule 1, line 10	8	4,978
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	18,146
10	Adjustments to income from Schedule 1, line 26	10	127
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	18,019
12	**Standard deduction or itemized deductions** (from Schedule A)	12	27,300
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	0
14	Add lines 12 and 13	14	27,300
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	0

Attach Sch. B if required.

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

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		0
17	Amount from Schedule 2, line 3		0
18	Add lines 16 and 17		0
19	Child tax credit or credit for other dependents from Schedule 8812		
20	Amount from Schedule 3, line 8		0
21	Add lines 19 and 20		0
22	Subtract line 21 from line 18. If zero or less, enter -0-		0
23	Other taxes, including self-employment tax, from Schedule 2, line 21		254
24	Add lines 22 and 23. This is your **total tax**		254

Payments

25	Federal income tax withheld from:			
a	Form(s) W-2	25a	0	
b	Form(s) 1099	25b	0	
c	Other forms (see instructions)	25c	0	
d	Add lines 25a through 25c			0
26	2022 estimated tax payments and amount applied from 2021 return			0
27	Earned income credit (EIC)	27	351	
28	Additional child tax credit from Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29	0	
30	Reserved for future use	30		
31	Amount from Schedule 3, line 15	31	0	
32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**			351
33	Add lines 25d, 26, and 32. These are your **total payments**			351

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	97
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	97

Direct deposit? See instructions.

b Routing number XXXXXXXXX c Type: ☐ Checking ☐ Savings

d Account number XXXXXXXXXXXXXXXXX

36	Amount of line 34 you want **applied to your 2023 estimated tax**	36	0

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	
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 | Phone no. | Personal identification number (PIN)

Sign Here

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

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

	Date	Occupation	
Your signature: Nancy O. Yount	4-15-24	Public Servant	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign. [redacted]	4-15-24	Publisher/Pastor	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. [redacted] Email address [redacted]

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed

Firm's name | Phone no.

Firm's address | Firm's EIN

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

Nancy D Young

Your social security number [redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		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	1,797
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	0
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a	(0)	
b	Gambling	8b	0	
c	Cancellation of debt	8c	2,481	
d	Foreign earned income exclusion from Form 2555	8d	(0)	
e	Income from Form 8853	8e	0	
f	Income from Form 8889	8f	0	
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i	0	
j	Activity not engaged in for profit income	8j	0	
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	0	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	0	
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	0	
r	Scholarship and fellowship grants not reported on Form W-2	8r	0	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	0	
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t	0	
u	Wages earned while incarcerated	8u	0	
z	Other income. List type and amount: SEE ATTACHED	8z	700	
9	Total other income. Add lines 8a through 8z		9	3,181
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	4,978

Part II Adjustments to Income

11	Educator expenses	11	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	0
13	Health savings account deduction. Attach Form 8889	13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	0
15	Deductible part of self-employment tax. Attach Schedule SE	15	127
16	Self-employed SEP, SIMPLE, and qualified plans	16	0
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	0
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	0
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	0
24	Other adjustments:		
a	Jury duty pay (see instructions) — 24a		
b	Deductible expenses related to income reported on line 8k 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 8l — 24c		0
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		0
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		0
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) — 24k		0
z	Other adjustments. List type and amount: — 24z		0
25	Total other adjustments. Add lines 24a through 24z	25	0
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	127

KIA

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

Nancy D Young

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	254
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	0		
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	0
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			8	0
9	Household employment taxes. Attach Schedule H			9	0
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	0
11	Additional Medicare Tax. Attach Form 8959			11	0
12	Net investment income tax. Attach Form 8960			12	0
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	0
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	0	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c	0	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	0	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	0	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	0	
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	0	
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	0	
18	Total additional taxes. Add lines 17a through 17z			18 0
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			21 254

KIA

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: James B Young SR

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): Book Publishing and Design

B Enter code from instructions: 541400

C Business name. If no separate business name, leave blank.: His Image/JBY Design

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

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

City, town or post office, state, and ZIP code: [redacted]

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	23,354
2	Returns and allowances	2	785
3	Subtract line 2 from line 1	3	22,569
4	Cost of goods sold (from line 42)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	22,569
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	**Gross income.** Add lines 5 and 6	7	22,569

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

8	Advertising	8	800	18	Office expense (see instructions)	18	986
9	Car and truck expenses (see instructions)	9	4,012	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	562	a	Vehicles, machinery, and equipment	20a	0
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	413	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	844
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	3,838
b	Other	16b		b	Deductible meals (see instructions)	24b	244
17	Legal and professional services	17	495	25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	7,078
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	19,272
29	Tentative profit or (loss). Subtract line 28 from line 7	29	3,297
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: 2,500 and (b) the part of your home used for business: 400. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	1,500
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	1,797

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 [X] All investment is at risk.

32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

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

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

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

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

43 When did you place your vehicle in service for business purposes? (month/day/year) 01/01/20

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business 6,400 b Commuting (see instructions) 0 c Other 0

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

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

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

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

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

Internet Fees	936
Cell phone	1,500
Bank Fees	180
Shippimg	1,012
Subscriptions	200
Printing	3,250

48 **Total other expenses.** Enter here and on line 27a 48 7,078

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)

James B Young SR

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		0
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**	(0)

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**	1,797
3	Combine lines 1a, 1b, and 2	**3**	1,797
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.	**4a**	1,660
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	0
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**	1,660
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a** 0		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	0
6	Add lines 4c and 5b	**6**	1,660
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** 0		
b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b** 0		
c	Wages subject to social security tax from Form 8919, line 10 — **8c**		
d	Add lines 8a, 8b, and 8c	**8d**	0
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	**9**	147,000
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	206
11	Multiply line 6 by 2.9% (0.029)	**11**	48
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	**12**	254
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** 127		

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**	0

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**	6,040
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**	0

[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.

ATTACHMENTS WORKSHEET
OTHER INCOME
Form 1040, Schedule 1, Line 8

2022
2022

Name: Nancy D Young **Soc Sec No:** [redacted]

Type of Income		Amount
8a Net operating loss carried forward to 2022 (enter as neg)	8a	0
Explanation		
8b Gambling winnings	8b	0
8c Income from cancellation of debt	8c	2,481
8d Foreign earned income or housing excl. (enter as negative) Form 2555	8d	0
Income from Form 8853:		
1. Archer MSA distributions	8e1	0
2. Medicare Advantage MSA distributions	8e2	0
3. Long-term care (LTC) payments	8e3	0
4. Nonqualified (LTC) payments (see instruc)	8e4	
8e Total Taxable income from Form 8853	8e	0
8f Income from Form 8889	8f	0
8g Alaska Permanent Fund dividends	8g	
8h Jury fees-enter even if gave to employer	8h	

KIA

8i Prizes, awards, damages, etc. from Form 1099-MISC, Box 3 **Note:** *This does not include the value of Olympic prizes and Paralympic medals and USOC prize money that you entered on line b of the Line 8i Mini-Worksheet. That amount is included on line 8m below.*	**8i**	0
Use this Worksheet to report income for activities not engaged in profit on the 1040, Sch 1, line 8j. **a.** Amount from Form 1099-NEC 0 **b.** Hobby income from Form 1099-K 0 **c.** Cost of goods sold from Form 1099-K 0 **d.** Not-for-profit rental of residential property **e.** Hobby income not reported elsewhere		
8j Income from non-profit activity **Note:** *Deduct related expenses on Schedule A.* **Note:** *See gross 1099-K amount on line 8z3.*	**8j**	0
8k Stock options	**8k**	
8l Non-business rentals of personal property	**8l**	0
8m Olympic or Paralympic medals and prizes	**8m**	0
8n Section 951(a) Inclusion (see instructions)	**8n**	
8o Section 951A(a) Inclusion (see instructions)	**8o**	
8p Section 461(l) excess business loss adjustment	**8p**	
Taxable distributions from an ABLE account: Yours **T** Your spouse's **S**		
8q Total Taxable distributions from ABLE account	**8q**	0
8r Scholarship and fellowship grants not reported on Form W-2	**8r**	0
Excludable Medicaid waiver payments on W-2: Yours **T** Your spouse's **S** Excludable Medicaid waiver payments not on a W-2: Yours **T** Your spouse's **S**		
8s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	**8s**	0
8t Pension or annuity from a nonqualified or deferred compensation plan or a nongovernmental section 457 plan	**8t**	0
8u Wages earned while incarcerated	**8u**	0

Form 1040, Schedule 1, Line 8z

z1.	Nonemployee compensation from Form 1099-NEC, Box 1	z1	0
z2.	Payments in lieu of int/div from Form 1099-MISC, Box 8	z2	0
z3a.	Form 1099-K Gross amount	z3a	0
z3b.	Non-taxable income from Form 1099-K (negative number)	z3b	0
z3c.	Income on line 8j (nonprofit activity, negative number)	z3c	0
z4.	Refunds and reimbursements of tax benefit items		
	a. Medical expenses	z4a	
	b. Real estate taxes	z4b	
	c. Overpaid home mortgage interest	z4c	0
	d. General sales taxes	z4d	
	e. Other items	z4e	
	f. From K-1's	z4f	0
z5.	Nonprofessional fiduciary fees	z5	
z6.	Recapture of clean-fuel vehicle deduction	z6	
z7.	Loss on corrective distrib. made in 2022 (enter as neg)	z7	
z8.	Taxable grants from Form(s) 1099-G	z8	0
z9.	Taxable distributions from a qualified tuition program (QTP):	z9	
	Yours	a	
	Your spouse's	b	
z10.	Taxable distributions from a Coverdell education savings account (ESA):	z10	
	Yours	a	
	Your spouse's	b	
z11.	Child's interest and dividend income from Form 8814	z11	0
z12.	ATAA or RTAA payments	z12	0
z13.	Taxable part of disaster relief payments	z13	
z14.	Credit for qualified sick/family leave wages from Sch H	z14	0
z15.	Excess HSA contributions withdrawn	z15	0
z16.	Excess HSA contribution earnings withdrawn	z16	0
z17a.	Form 1099-Misc, Box 3 Other Income that is not a prize or a California Middle Class Tax Refund	z17a	700
z17b.	Form 1099-Misc, Box 3 CA Middle Class Tax Refund	z17b	0
z17c.	Non-taxable Form 1099-Misc, Box 3 CA Middle Class Tax Refund (negative number)	z17c	0
z18.	Other:	a	
		b	
		c	
Line 8z.	Total of lines 8z1 through 8z18	8z	700
Line 8.	Total of lines 8a through 8z	8	3,181

ALIMONY PAID
Form 1040, Schedule 1, Line 19a — 2022

Name: Nancy D Young Soc Sec No: [redacted]

Recipient's SSN	Pre-2019 Agreement	Date	Deductible Amt.	Amount Paid
	☐			
	☐			
	☐			
			Total:	0
			Deductible:	0

OTHER ADJUSTMENTS
Form 1040, Schedule 1, Line 24 — 2022

Name: Nancy D Young Soc Sec No: [redacted]

Type of Adjustment	Description		Amount
24a Jury duty pay given to employer		24a	
24b Expenses from rental of personal property		24b	
24c Nontaxable amount of the value of Olympic or Paralympic medals and USOC prize money reported on Schedule 1, line 8m		24c	0
24d Reforestation amortization and expenses		24d	
24e Repayment of sub-pay under Trade Act of 1974		24e	
24f Contribs to section 501(c)(18)(D) plans		24f	0
24g Contributions by chaplains to 403(b) plans		24g	
24h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instr)		24h	
24i Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations (see instructions)		24i	
24j Housing deduction from Form 2555		24j	0
24k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041), box 11 code A		24k	0
Other:		1	
		2	
		3	
24z Other Adjustments to Schedule 1, Part 2, line 24z		24z	0

OTHER TAXES
Form 1040, Schedule 2
Lines 6, 14, 15, 16, 17 & 18

2022

Name: Nancy D Young Soc Sec No: [redacted]

	Type of Tax	Descrip		Amount
6.	Uncollected Social Security and Medicare tax on wages. Attach Form 8919.		6	
14	Interest on tax due on installment income from sale of certain residential lots and timeshares		14	
15	Interest on deferred tax on gain from certain installment sales with sales price over $150,000		15	
16	Recapture of low-income housing cr (8611)		16	
17	Other additional taxes:			
17a	Recapture of other credits. List type, form number, and amount:			
1	Recapture of investment credit (Form 4255)		1	
2.	Recapture of Indian employment credit		2	
3.	Recapture of new markets crdt (see Fm 8874)		3	
4.	Recapture of credit for employer-provided child care facilities (see Form 8882)		4	
5.	Recapture of alternative motor vehicle credit (see Form 8910)		5	
6.	Recapture of alternative fuel vehicle refueling property credit (see Form 8911)		6	
7.	Recapture of qualified plug-in electric drive motor vehicle cr (see Form 8936)		7	
17a	Total recapture of other credits 17a1-17a7		17a	0
17b	Recapture federal mortgage subsidy (see instructions)		17b	
17c	Tax on HSA distributions (Fm 8889, Pt II)		17c	0
17d	Additional tax for failure to maintain HDHP coverage (Fm 8889, Pt III)		17d	0
17e	Tax on Archer MSA distributions (Fm 8853)		17e	0
17e	Tax on Medicare Advantage MSA distributions (Form 8853)		17f	0
17g	Additional tax on recapture of a charitable donation deduction relating to the donation of a fractional interest in tangible personal property		17g	
17h	Additional tax on income received from nonqualified deferred compensation plan that fails to meet requirements (IRC 409A)		17h	
17i	Additional tax on certain compensation received from a nonqualified deferred compensation plan described in section 457A		17i	
17j	Section 72(m)(5) excess benefits tax		17j	
17k	Tax on excess parachute payments		17k	0
17l	Tax on accum distrib of trusts (Form 4970)		17l	
17m	Excise tax on insider stock compensation from an expatriated corporation		17m	
17n	Look-back interest under section 167(g) or 460(b)		17n	

17o	Tax on non-effectively connected income for any part of the year you were a non-resident alien from Form 1040-NR		17o	Reserved
17p	Interest from Form 8621, line 16f, relating to distributions from and dispositions of stock of a section 1291 fund		17p	
17q	Interest amount from Form 8621, line 24		17q	
17z	**Any other taxes. List type and amount:**			
z1	Other Tax: Enter description:		z1	
z2	Other Tax: Enter description:		z2	
z3	Other Tax: Enter description:		z3	
17z	Total other taxes on line 17z		17z	0
18	Total additional taxes lines 17a-17z		18	0
20	Section 965 net tax liability installment from Form 965-A		20	

MISCELLANEOUS ITEMS 2022

Name: Nancy D Young Soc Sec No: [redacted]

I. MISCELLANEOUS INCOME ITEMS

	You	Spouse
1. IRA contribution made in 2022 and returned in 2023		
a. Total amount distributed from IRA (original contribution, plus earnings or minus loss)		
b. Earnings, if any, on contribution. Do not enter a negative number		
i. Traditional IRA		
ii. Roth IRA		

You:

Spouse:

2. Wages received for work done as an inmate in a penal institution

II.	**MISCELLANEOUS ADJUSTMENTS**		
1.	Educator expenses	**1**	0
III.	**MISCELLANEOUS CREDITS, EXCLUSIONS, AND TAXES**		
1.	Exclusion of income from American Samoa (Form 4563)	**1**	
2.	Exclusion of income from Puerto Rico	**2**	
3.	Exclusion of income from Guam	**3**	
4.	Exclusion of income from Northern Mariana Islands	**4**	
5.	Recapture of education credit (see Form 8863 instr)	**5**	
6.	Credit for federal tax paid on fuels (Form 4136)	**6**	

MISCELLANEOUS ITEMS **2022**

IV.	**MISCELLANEOUS PENSION AND ANNUITY PLAN ITEMS**		
1.	Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Self	**1**	
2.	Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Spouse	**2**	

Form **8379**
(Rev. November 2022)
Department of the Treasury
Internal Revenue Service

Injured Spouse Allocation

▶ Go to *www.irs.gov/Form8379* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **104**

Part I Should You File This Form? You must complete this part.

1 Enter the tax year for which you are filing this form ▶ 2022 . Answer the following questions for that year.

2 Did you (or will you) file a joint return?

[X] **Yes.** Go to line 3.

[ ] **No. Stop here.** Do not file this form. You are not an injured spouse.

3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? See instructions.

• Federal tax • State income tax • State unemployment compensation • Child support • Spousal support
• Federal nontax debt (such as a student loan)

[X] **Yes.** Go to line 4.

[ ] **No. Stop here.** Do not file this form. You are not an injured spouse.
Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.

4 Are you legally obligated to pay this past-due amount?

[ ] **Yes. Stop here.** Do not file this form. You are not an injured spouse.
Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.

[X] **No.** Go to line 5a.

5a Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.

[X] **Yes.** Enter the name(s) of the community property state(s) CA
Go to line 5b.

[ ] **No.** Skip line 5b and go to line 6.

b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? See instructions.

[X] **Yes.** Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.

[ ] **No.** Go to line 6.

6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?

[ ] **Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.

[ ] **No.** Go to line 7.

7 Did you have earned income, such as wages, salaries, or self-employment income?

[ ] **Yes.** Go to line 8.

[ ] **No.** Skip line 8 and go to line 9.

8 Did (or will) you claim the earned income credit or additional child tax credit?

[ ] **Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.

[ ] **No.** Go to line 9.

9 Did (or will) you claim a refundable tax credit? See instructions.

[ ] **Yes. Go to Part II** and complete the rest of this form.

[ ] **No. Stop here.** Do not file this form. You are not an injured spouse.

Part II Information About the Joint Return for Which This Form Is Filed

10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If injured spouse, check here ▶
Nancy D Young	[redacted]	[X]
First name, initial, and last name shown second on the return	**Social security number shown second**	**If injured spouse, check here ▶**
James B Young SR	[redacted]	[ ]

11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable. . . . . [ ]

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? If "Yes," enter the address. If a foreign address, see instructions. [ ] Yes [X] No

[redacted] [redacted] [redacted]
Number and street | City, town or post office, state, and ZIP code

Part III Allocation Between Spouses of Items on the Joint Return. See the separate Form 8379 Instructions for Part III.

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2	13,132	13,132	0
b. All other income	4,978	2,831	2,147
14 Adjustments to income	127		127
15 Standard deduction or itemized deductions	27,300		27,300
16 Nonrefundable credits	0		0
17 Refundable credits (**do not** include any earned income credit)	0		0
18 Other taxes	254		254
19 Federal income tax withheld	0		0
20 Payments	0		0

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature Nancy D. Young			Date 4-30-24	Phone number [redacted]
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.

KIA

0 0 0

Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return.

41-0852411
OMB No. 1545-0008

a Employee's soc. sec. no. [redacted]	1 Wages, tips, other comp. 12431.66	2 Federal income tax withheld 0.00
	3 Social security wages 12431.66	4 Social security tax withheld 770.66
b Employer ID number (EIN) 94-6000442	5 Medicare wages and tips 12431.66	6 Medicare tax withheld 180.18

c Employer's name, address, and ZIP code

CITY OF TRACY
333 CIVIC CENTER PLAZA
TRACY, CA 95376

d Control number 10483

Suff.

e Employee's name, address, and ZIP code

NANCY D YOUNG
[redacted]

7 Social security tips 0.00	8 Allocated tips 0.00	9
10 Dependent care benefits 0.00	11 Nonqualified plans 0.00	12a Code See inst. for box 12 DD 28474.56
13 Statutory employee / Retirement plan / Third-party sick pay	14 Other CASDI - 0.00	12b Code
		12c Code
		12d Code

CA 93204295	12431.66	0.00
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax

18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2022 — Dept. of the Treasury – IRS

Penalties may be imposed on you if this income is taxable and you fail to report it

Form W-2 Wage and Tax Statement 2022

c Employer's name, address, and ZIP code

SJCOG
555 E. WEBER AVE.
STOCKTON, CA 95202

e Employee's name, address, and ZIP code — Suff.

NANCY D. YOUNG
[redacted]

7 Social security tips. 0.00	1 Wages, tips, other comp. 700.00	2 Federal income tax withheld 0.00
8 Allocated tips 0.00	3 Social security wages 0.00	4 Social security tax withheld 0.00
9 Verification code	5 Medicare wages and tips 700.00	6 Medicare tax withheld 10.15
10 Dependent care benefits 0.00	11 Nonqualified plans 0.00	12a See instructions for box 12
13 Statutory employee / Retirement plan / Third-party sick pay	14 Other	12b
b Employer identification number (EIN) 68-0352091		12c
a Employee's social security no. [redacted]		12d

15 State CA	Employer's state I.D. no. 30-404305	16 State wages, tips, etc. 700.00	17 State income tax 1.44	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B) — OMB No. 1545-0008 — Dept. of the Treasury - IRS