

PRACTICE LAB
 15 PRACTICE LAB WAY
 WASHINGTON DC 20005
 (202) 202-2022

WYATT EARP &
 VIRGINIA EARP
 3 BOOT HILL
 TOMBSTONE AZ 85638
 (520) 312-1271

Preparer No.: 995
 Client No. : XXX-XX-7644
 Invoice Date: 10/31/2023

INVOICE

Description	Amount
<p>PREPARATION OF 2022 FEDERAL/STATE FORMS & WORKSHEETS:</p> <p>FORM 1040-SR (TAX RETURN FOR SENIORS) SCHEDULE D (CAPITAL GAINS & LOSS) FORM 8949 (SALES OF CAPITAL ASSETS) CAPITAL GAIN TAX WORKSHEET FORM 1099-R (RETIREMENT DISTRIBUTIONS) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8812 (QUALIFYING CHILDREN & OTHER DEPENDENTS CREDITS) AZ STATE RESIDENT RETURN</p>	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2022
OFFICE : The Practice Lab

PROCESS DATE: 10/31/2023

CLIENT : XXX-XX-7644 WYATT EARP
SPOUSE : XXX-XX-7644 VIRGINIA EARP

BIRTH DATE : XX/XX/1949 Age:73
BIRTH DATE : XX/XX/1947 Age:75

ADDRESS : 3 BOOT HILL
: TOMBSTONE AZ 85638

PREPARER : 995

Home : (520) 312-1271
Work :
Cell :
STATUS : MARRIED JOINT
FED TYPE: Electronic Mail
ST TYPE : Electronic Mail
E-MAIL :

EFFECTIVE RATE: 8.32%

<u>DEPENDENT NAME</u>	<u>BIRTH DATE</u>	<u>AGE</u>	<u>SSN</u>	<u>RELATIONSHIP</u>	<u>MONTHS</u>
SHIRLEY U JEST	XX/XX/1920	102	XXX-XX-7644	PARENT	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040-SR
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
SCHEDULE D (CAPITAL GAINS/LOSSES)
CHILD TAX CREDIT WORKSHEET
FORM 8812 (ADDITIONAL CHILD TAX CREDIT)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)
PAYMENT VOUCHER
AZ STATE RESIDENT RETURN

* QUICK SUMMARY *

<u>SUMMARY</u>	<u>FEDERAL</u>	<u>AZ RESIDENT</u>
FILING STATUS	2	1
TOTAL INCOME	59523	0
TOTAL ADJUSTMENTS	0	0
ADJUSTED GROSS INCOME	59523	25420
DEDUCTIONS	28700	25900
EXEMPTIONS	0	0
TAXABLE INCOME	30823	0
TAX	3066	0
CREDITS	500	0
PAYMENTS	2525	900
REFUND	0	900
AMOUNT DUE	41	0

CLIENT : WYATT EARP
SPOUSE : VIRGINIA EARP

XXX-XX-7644
XXX-XX-7644

PREPARER : 995 DATE : 10/31/2023

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH ST
1.	T	PIMA COUNTY SHERIFF	49482	47133	2250	900 AZ
		TOTALS.....	49482	47133	2250	900

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	12400	275	1764
		TOTALS.....	12400	275	1764

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PIMA COUNTY SHERIFF 1414 MAIN ST TOMBSTONE AZ 85642		1 Gross distribution \$ 49482		OMB No. 1545-0119 2022		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 47133		Form 1099-R		
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S TIN 73-1234567	RECIPIENT'S TIN XXX-XX-7644	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2250		This information is being furnished to the IRS.
RECIPIENT'S name WYATT EARP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$ 2000		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 3 BOOT HILL		7 Distribution code(s) 7		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code TOMBSTONE AZ 85638		9a Your percentage of total distribution %		9b Total employee contributions \$ 12680		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. 0	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ 900	15 State/Payer's state no. AZ 731234567	16 State distribution \$ 47133	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R** (keep for your records)

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$		OMB No. 1545-0119 2022		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$		Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		This information is being furnished to the IRS.
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.)		7 Distribution code(s)		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R** (keep for your records)

www.irs.gov/Form1099R

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.

Submission Identification Number (SID) ▶

Taxpayer's name WYATT EARP	Social security number XXX-XX-7644
Spouse's name VIRGINIA EARP	Spouse's social security number XXX-XX-7644

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	59523
2 Total tax	2	2566
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	2525
4 Amount you want refunded to you	4	
5 Amount you owe	5	41

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

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

Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. 1 7 6 4 4
Enter five digits, but don't enter all zeros
- 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 ▶ 10/31/2023

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. 1 7 6 4 4
Enter five digits, but don't enter all zeros
- 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 ▶ 10/31/2023

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. 3 6 9 2 5 8 9 8 7 6 5
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 ▶ _____ Date ▶ 10/31/2023

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

2022 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2022 Form 1040, 1040-SR, or 1040-NR.

Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to www.irs.gov/Payments to see all your electronic payment options.

How To Fill in Form 1040-V

Line 1. Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order. If paying online at www.irs.gov/Payments, don't complete this form.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to "United States Treasury." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2022 Form 1040," "2022 Form 1040-SR," or "2022 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX ^{xx}/₁₀₀").

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

Pay by cash. This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at www.officialpayments.com/fed, our Official Payment provider.

How To Send in Your 2022 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2022 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

How To Pay Electronically

Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to www.irs.gov/Payments.

IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at www.irs.gov/Payments.

Form **1040-V** (2022)

Detach Here and Mail With Your Payment and Return

Form **1040-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

Do not staple or attach this voucher to your payment or return.
Go to www.irs.gov/Payments for payment options and information.

OMB No. 1545-0074

2022

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"		4 41		
	XXX-XX-7644		XXX-XX-7644						
	4 Your first name and middle initial WYATT				Last name EARP				
	If a joint return, spouse's first name and middle initial VIRGINIA				Last name EARP				
	Home address (number and street) 3 BOOT HILL			Apt. no.	City, town, or post office. If you have a foreign address, also complete spaces below. TOMBSTONE			State AZ	ZIP code 85638
Foreign country name					Foreign province/state/county			Foreign postal code	

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

QNA

XXXXX7644 PV EARP 30 0 202212 610

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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 WYATT	Last name EARP	Your social security number XXX-XX-7644	
If joint return, spouse's first name and middle initial VIRGINIA	Last name EARP	Spouse's social security number XXX-XX-7644	
Home address (number and street). If you have a P.O. box, see instructions. 3 BOOT HILL		Apt. no.	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. TOMBSTONE		State AZ	
Foreign country name		Foreign province/state/county	
ZIP code 85638		Foreign postal code	

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

(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 <input type="checkbox"/>	SHIRLEY U JEST	XXX-XX-7644	PARENT	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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	
	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	
	Attach Schedule B if required.	2a Tax-exempt interest	2a	b Taxable interest
3a Qualified dividends		3a	b Ordinary dividends	3b
4a IRA distributions		4a	b Taxable amount	4b
5a Pensions and annuities		5a 49482	b Taxable amount	5b 47133
6a Social security benefits		6a 12400	b Taxable amount	6b 10540
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	1850	

	8	Other income from Schedule 1, line 10	8		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	59523	
	10	Adjustments to income from Schedule 1, line 26	10		
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	59523	
Standard Deduction <small>See Standard Deduction Chart on the last page of this form.</small>	12	Standard deduction or itemized deductions (from Schedule A)	12	28700	
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
	14	Add lines 12 and 13	14	28700	
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	30823	
Tax and Credits	16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____	16	3066	
	17	Amount from Schedule 2, line 3	17		
	18	Add lines 16 and 17	18	3066	
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500	
	20	Amount from Schedule 3, line 8	20		
	21	Add lines 19 and 20	21	500	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2566	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0	
	24	Add lines 22 and 23. This is your total tax	24	2566	
	Payments	25	Federal income tax withheld from:		
		a Form(s) W-2	FORM 1099 25a		
		b Form(s) 1099	25b	2525	
		c Other forms (see instructions)	25c		
		d Add lines 25a through 25c	25d	2525	
26		2022 estimated tax payments and amount applied from 2021 return	26		
<small>If you have a qualifying child, attach Sch. EIC.</small>		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	2525	

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 <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
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 <i>www.irs.gov/Payments</i> or see instructions	37	41
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.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
_____	10/31/23	LAWMAN	_____
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.)
_____	10/31/23	HOUSEWIFE	_____

Phone no. (520) 312-1271 Email address _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
_____	_____	10/31/23	S12345678	<input type="checkbox"/> Self-employed
Firm's name	Firm's address		Phone no.	Firm's EIN
PRACTICE LAB	15 PRACTICE LAB WAY WASHINGTON DC 20005		202-202-2022	

QNA

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 2

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	\$14,700
	2	16,450
Married filing jointly	1	\$27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	\$27,300
	2	28,700
Head of household	1	\$21,150
	2	22,900
Married filing separately**	1	\$14,350
	2	15,750
	3	17,150
	4	18,550

* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

** You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

**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.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

WYATT & VIRGINIA EARP

XXX-XX-7644

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see instructions)	1	8728		
2	Enter amount from Form 1040 or 1040-SR, line 11 2 59523	2			
3	Multiply line 2 by 7.5% (0.075)	3	4464		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			4264
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 <input type="checkbox"/>	5a	1700		
	b State and local real estate taxes (see instructions)	5b			
	c State and local personal property taxes	5c			
	d Add lines 5a through 5c	5d	1700		
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1700		
	6 Other taxes. List type and amount: _____	6			
	7 Add lines 5e and 6	7			1700
Interest You Paid	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 <input type="checkbox"/>				
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a			
	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			
	9 Investment interest. Attach Form 4952 if required. See instructions.	9			
	10 Add lines 8e and 9	10			
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	50		
Caution: If you made a gift and got a benefit for it, see instructions.	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	125		
	13 Carryover from prior year	13			
	14 Add lines 11 through 13	14			175
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: _____	16			
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			6139
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>				

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

WYATT & VIRGINIA EARP

XXX-XX-7644

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	6000	4150		1850
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 1850

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

Schedule D (Form 1040) 2022

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	1850
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
WYATT & VIRGINIA EARP

Social security number or taxpayer identification number
XXX-XX-7644

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	COLT INDUSTRIES	12/01/2014	12/01/2022	6000	4150			1850
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . .				6000	4150			1850

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**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

WYATT & VIRGINIA EARP

Your social security number

XXX-XX-7644

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	59523
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	59523
4	Number of qualifying children under age 17 with the required social security number	4		
5	Multiply line 4 by \$2,000		5	
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	1	
	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	500
8	Add lines 5 and 7		8	500
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }		9	400000
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	
11	Multiply line 10 by 5% (0.05)		11	
12	Is the amount on line 8 more than the amount on line 11?		12	500
	<input type="checkbox"/> 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.			
	<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A		13	3066
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents		14	500

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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.

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

Schedule 8812 (Form 1040) 2022

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		<input type="checkbox"/>
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	
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? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> 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 Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> 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. <input type="checkbox"/> 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.	20	

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

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	
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Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	3528
Qualified Long-Term Care Insurance	<u>5200</u>
TOTALS:	8728

WYATT & VIRGINIA EARP
State and Local General Sales Tax Deduction
Worksheet—Line 5a

XXX-XX-7644

Keep for Your Records 



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2022, or
- Had any **nontaxable** income in 2022.

Zip:85638 State:AZ County:TOMBSTONE City:TOMBSTONE Days Lived in:365

1. Enter your **state** general sales taxes from the 2022 Optional State Sales Tax Table 1. \$ 839

Next. If, for all of 2022, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2022?

No. Enter -0-.

Yes. Enter your base **local** general sales taxes from the 2022 Optional Local Sales Tax Tables. (B)

} 2. \$ 164

3. Did your locality impose a **local** general sales tax in 2022? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

Yes. Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2022, see the instructions for line 3 of the worksheet

3. 0.5000

4. Did you enter -0- on line 2?

No. Skip lines 4 and 5 and go to line 6.

Yes. Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0

4. _____

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)

5. _____

6. Did you enter -0- on line 2?

No. Multiply line 2 by line 3.

Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2022, see the instructions for line 6 of the worksheet.

} 6. \$ 82

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet

7. \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line

8. \$ 921

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records



Before you begin: ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>30823</u>
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	_____
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3. <u>1850</u>
	<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4.	Add lines 2 and 3	4.	<u>1850</u>
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>28973</u>
6.	Enter: \$41,675 if single or married filing separately, \$83,350 if married filing jointly or qualifying surviving spouse, \$55,800 if head of household.	}	6. <u>83350</u>
7.	Enter the smaller of line 1 or line 6		
8.	Enter the smaller of line 5 or line 7	8.	<u>28973</u>
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>1850</u>
10.	Enter the smaller of line 1 or line 4	10.	<u>1850</u>
11.	Enter the amount from line 9	11.	<u>1850</u>
12.	Subtract line 11 from line 10	12.	_____
13.	Enter: \$459,750 if single, \$258,600 if married filing separately, \$517,200 if married filing jointly or qualifying surviving spouse, \$488,500 if head of household.	}	13. <u>517200</u>
14.	Enter the smaller of line 1 or line 13		
15.	Add lines 5 and 9	15.	<u>30823</u>
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16.	_____
17.	Enter the smaller of line 12 or line 16	17.	_____
18.	Multiply line 17 by 15% (0.15)	18.	_____
19.	Add lines 9 and 17	19.	<u>1850</u>
20.	Subtract line 19 from line 10	20.	_____
21.	Multiply line 20 by 20% (0.20)	21.	_____
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>3066</u>
23.	Add lines 18, 21, and 22	23.	<u>3066</u>
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3288</u>
25.	Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>3066</u>

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

28% Rate Gain Worksheet—Line 18

Keep for Your Records 

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1.	_____	
2. Enter as a positive number the total of:			
• Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain;	}		
• 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and		2.	_____
• 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain. Don't make an entry for any section 1202 exclusion that is 100% of the gain.			
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	3.	_____	
4. Enter the total of any collectibles gain reported to you on:			
• Form 1099-DIV, box 2d;	}		
• Form 2439, box 1d; and		4.	_____
• Schedule K-1 from a partnership, S corporation, estate, or trust.			
5. Enter your long-term capital loss carryovers from Schedule D, line 14; and Schedule K-1 (Form 1041), box 11, code D	5.	(_____)	
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6.	(_____)	
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7.	_____	

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records



If you aren't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

- 1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions 1.
- 2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 2.
- 3. Subtract line 2 from line 1 3.
- 4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year. See instructions 4.
- 5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain" 5.
- 6. Add lines 3 through 5 6.
- 7. Enter the **smaller** of line 6 or the gain from Form 4797, line 7 7.
- 8. Enter the amount, if any, from Form 4797, line 8 8.
- 9. Subtract line 8 from line 7. If zero or less, enter -0- 9.
- 10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain. See instructions 10.
- 11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, a trust, a real estate investment trust, or a mutual fund (or other regulated investment company) or in connection with a Form 1099-R 11.
- 12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale. See instructions 12.
- 13. Add lines 9 through 12 13.
- 14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0- 14.
- 15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- 15.
- 16. Enter your long-term capital loss carryovers from Schedule D, line 14; and Schedule K-1 (Form 1041), box 11, code D* 16.
- 17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- 17.
- 18. **Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19 18.

* If you are filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 before completing this line.

Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.

1	3066
---	------

2. Add the following amounts (if applicable) from:
- Schedule 3, line 1 + _____
 - Schedule 3, line 2 + _____
 - Schedule 3, line 3 + _____
 - Schedule 3, line 4 + _____
 - Schedule 3, line 6d + _____
 - Schedule 3, line 6e + _____
 - Schedule 3, line 6f + _____
 - Schedule 3, line 6l + _____
 - Form 5695, line 30 + _____

Enter the total.

2	
---	--

3. Subtract line 2 from line 1.

3	3066
---	------

Complete the Credit Limit Worksheet B **only** if you meet all of the following.

1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
2. You are not filing Form 2555.
3. Line 4 of Schedule 8812 is more than zero.

4. If you are **not** completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.

4	
---	--

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13.

5	3066
---	------

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records



Before you begin: ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2022, enter “D” to the right of the word “benefits” on line 6a. If you don’t, you may get a math error notice from the IRS.
 ✓ Be sure you have read the **Exception** in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and RRB-1099 . Also enter this amount on Form 1040 or 1040-SR, line 6a	1.	<u>12400</u>
2.	Multiply line 1 by 50% (0.50)	2.	<u>6200</u>
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3.	<u>48983</u>
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a	4.	<u> </u>
5.	Combine lines 2, 3, and 4	5.	<u>55183</u>
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	6.	<u> </u>
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. <input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7.	<u>55183</u>
8.	If you are: <ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2022, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2022, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 }	8.	<u>32000</u>
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, 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. <input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7	9.	<u>23183</u>
10.	Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2022	10.	<u>12000</u>
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	<u>11183</u>
12.	Enter the smaller of line 9 or line 10	12.	<u>12000</u>
13.	Enter one-half of line 12	13.	<u>6000</u>
14.	Enter the smaller of line 2 or line 13	14.	<u>6000</u>
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	<u>9506</u>
16.	Add lines 14 and 15	16.	<u>15506</u>
17.	Multiply line 1 by 85% (0.85)	17.	<u>10540</u>
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b	18.	<u>10540</u>



If any of your benefits are taxable for 2022 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F [] Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 2022 AND ENDING 66F

Your First Name and Middle Initial 1 WYATT Last Name EARP Your Social Security Number XXX XX 7644

Spouse's First Name and Middle Initial (if box 4 or 6 checked) 1 VIRGINIA Last Name EARP Spouse's Social Security No. XXX XX 7644

Current Home Address - number and street, rural route 2 3 BOOT HILL Apt. No. Daytime Phone (with area code) 94 520-312-1271

City, Town or Post Office 3 TOMBSTONE State AZ ZIP Code 85638- Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS 4 [X] Married filing joint return 4a [] Injured Spouse Protection of Joint Overpayment 5 [] Head of household. Enter name of qualifying child or dependent on next line: 6 [] Married filing separate return. Enter spouse's name and Social Security Number above. 7 [] Single

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

Enter the number claimed. Do not put a check mark.

8 2 Age 65 or over (you and/or spouse) 9 [] Blind (you and/or spouse) 10a [] Dependents: Under age of 17. 10b [] Dependents: Age 17 and over. 11a 1 Qualifying parents and grandparents

81 PM 80 RCVD

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box [] and complete page 4, Part 1.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2022, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2022. Rows 10c, 10d, 10e.

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box [] and complete page 4, Part 2.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2022, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2022. Rows 11b, 11c.

Table with 3 columns: Line number, Description, Amount. Rows 12-24 including Federal adjusted gross income, Small Business Income, Modified federal adjusted gross income, Non-Arizona municipal interest, Partnership Income adjustment, Total federal depreciation, Other Additions to Income, Subtotal, Total net capital gain or (loss).

This box may be blank or may contain a printed barcode of data from your return.



Table with 3 columns: Line number, Description, Amount. Rows 25-34 including Net capital gain - qualified small business, Recalculated Arizona depreciation, Partnership Income adjustment, Interest on U.S. obligations, Exclusion for fed., AZ state or local govt. pensions, Exclusion for retired/retainer pay uniform services, U.S. Social Security or Railroad Retirement Act, Certain wages of American Indians, Pay received for being an active service member, Net operating loss adjustment, Contributions: 34a 529 plans.

Place any required federal and AZ schedules or other documents after Form 140.

Exemptions 8, 9, and 11a - Dependents 10a and 10b

Additions

Subtractions

Your Name (as shown on page 1) **WYATT EARP** Your Social Security Number **XXX-XX-7644**

Exemptions	35	Subtract lines 24 through 34c from line 19.....	35	44820	00																																				
	36	Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36	5200	00																																				
	37	Subtract line 36 from line 35. Enter the difference	37	39620	00																																				
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38	4200	00																																				
	39	Blind: Multiply the number in box 9 by \$1,500	39		00																																				
Balance of Tax	40	Other Exemptions. See instructions..... 40E <input type="text" value="0"/> Multiply the number in box 40E by \$2,300.....	40		00																																				
	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41	10000	00																																				
	42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	25420	00																																				
	43	Deductions: Check box and enter amount. See instructions..... 43I <input type="checkbox"/> ITEMIZED ... 43S <input checked="" type="checkbox"/> STANDARD	43	25900	00																																				
	44	If you checked box 43S and claim charitable contributions, check 44C <input checked="" type="checkbox"/> Complete page 3. See instructions.....	44	47	00																																				
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45		00																																				
	46	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46		00																																				
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 32	47		00																																				
	48	Subtotal of tax: Add lines 46 and 47. Enter the total	48		00																																				
	49	Dependent Tax Credit. See instructions	49		00																																				
Total Payments and Refundable Credits	50	Family income tax credit (from the worksheet - see instructions)	50		00																																				
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 64.....	51		00																																				
	52	Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0"	52		00																																				
	53	2022 AZ income tax withheld.....	53	900	00																																				
	54	2022 AZ estimated tax payments.. 54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b. 54c	54		00																																				
Tax Due or Overpayment	55	2022 AZ extension payment (Form 204).....	55		00																																				
	56	Increased Excise Tax Credit (from the worksheet - see instructions)	56		00																																				
	57	Property Tax Credit from Arizona Form 140PTC	57		00																																				
	58	Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 349	58		00																																				
	59	Total payments and refundable credits: Add lines 53 through 58. Enter the total.....	59	900	00																																				
Voluntary Gifts	60	TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63.....	60		00																																				
	61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61	900	00																																				
	62	Amount of line 61 to be applied to 2023 estimated tax.....	62		00																																				
Penalty	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	900	00																																				
	64 - 74 Voluntary Gifts to: <table border="1" style="display: inline-table; margin-left: 20px;"> <tr> <td>Solutions Teams Assigned to Schools.....</td> <td>64</td> <td><input type="text" value="00"/></td> <td>Arizona Wildlife.....</td> <td>65</td> <td><input type="text" value="00"/></td> </tr> <tr> <td>Child Abuse Prevention</td> <td>66</td> <td><input type="text" value="00"/></td> <td>Domestic Violence Services.....</td> <td>67</td> <td><input type="text" value="00"/></td> </tr> <tr> <td>Neighbors Helping Neighbors.....</td> <td>69</td> <td><input type="text" value="00"/></td> <td>Special Olympics</td> <td>70</td> <td><input type="text" value="00"/></td> </tr> <tr> <td>I Didn't Pay Enough Fund.....</td> <td>72</td> <td><input type="text" value="00"/></td> <td>Sustainable State Parks and Road Fund.....</td> <td>73</td> <td><input type="text" value="00"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Veterans' Donations Fund.....</td> <td>71</td> <td><input type="text" value="00"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Spay/Neuter of Animals</td> <td>74</td> <td><input type="text" value="00"/></td> </tr> </table>		Solutions Teams Assigned to Schools.....	64	<input type="text" value="00"/>	Arizona Wildlife.....	65	<input type="text" value="00"/>	Child Abuse Prevention	66	<input type="text" value="00"/>	Domestic Violence Services.....	67	<input type="text" value="00"/>	Neighbors Helping Neighbors.....	69	<input type="text" value="00"/>	Special Olympics	70	<input type="text" value="00"/>	I Didn't Pay Enough Fund.....	72	<input type="text" value="00"/>	Sustainable State Parks and Road Fund.....	73	<input type="text" value="00"/>				Veterans' Donations Fund.....	71	<input type="text" value="00"/>				Spay/Neuter of Animals	74	<input type="text" value="00"/>			
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				Veterans' Donations Fund.....	71	<input type="text" value="00"/>																																			
				Spay/Neuter of Animals	74	<input type="text" value="00"/>																																			
	75	Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican																																							
	76	Estimated payment penalty	76		00																																				
77	771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included																																								
78	Add lines 64 through 74 and 76; enter the total.....	78		00																																					
79	REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	900	00																																					
Refund or Amount Owed	Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account ; see instructions. 79A <input type="checkbox"/>																																								
	<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings <table border="1" style="display: inline-table; margin-left: 20px;"> <tr> <td>ROUTING NUMBER</td> <td>ACCOUNT NUMBER</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>		ROUTING NUMBER	ACCOUNT NUMBER	<input type="text"/>	<input type="text"/>																																			
ROUTING NUMBER	ACCOUNT NUMBER																																								
<input type="text"/>	<input type="text"/>																																								
80	AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return	80		00																																					

PLEASE SIGN HERE

Under penalties of perjury, I declare that I have read this return and any documents with it, 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 10/31/23 OCCUPATION LAWMAN
 SPOUSE'S SIGNATURE _____ DATE 10/31/23 SPOUSE'S OCCUPATION HOUSEWIFE
 PAID PREPARER'S SIGNATURE _____ DATE 10/31/23 FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) PRACTICE LAB
 PAID PREPARER'S STREET ADDRESS 15 PRACTICE LAB WAY PAID PREPARER'S TIN S12345678
 PAID PREPARER'S CITY WASHINGTON DC 20005- STATE _____ ZIP CODE _____ PAID PREPARER'S PHONE NUMBER (202) 202-2022

2022 Form 140 - Standard Deduction Increase for Charitable Contributions

You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.

Taxpayers electing to take the Standard Deduction on their Arizona tax return may *increase* the standard deduction amount by 27% (.27) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona tax return.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

NOTE 1: You must reduce your contribution amount by the total charitable contributions you made during January 1, 2022 through December 31, 2022 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on 5C.

NOTE 2: If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

1C	2022 Gifts by cash or check.....	1C	850	00
2C	2022 Other than by cash or check.....	2C	125	00
3C	Carryover from prior year.....	3C	0	00
4C	Add lines 1C through 3C and enter the total.....	4C	975	00
5C	Total charitable contributions made in 2022 for which you are claiming a credit under Arizona law for the current (2022) or prior (2021) tax year.....	5C	800	00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	6C	175	00
7C	Multiply line 6C by 27% (.27) and enter the result.....	7C	47	00

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.

2022 Form 140 - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **increasing** your Arizona Gross Income.

Note: If you are making any adjustments reducing your Arizona Gross Income complete page 6.

Other Additions to Arizona Gross Income - Line 18 (see instructions for more information)

A	Married Persons Filing Separate Returns.....	A	00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	B	00
C	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	C	00
D	Items Previously Deducted for Arizona Purposes.....	D	00
E	Claim of Right Adjustment for Amounts Repaid in 2022.....	E	00
F(a)	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years.....	F(a)	00
F(b)	Adjustment for Net Operating Loss due to Claim of Right.....	F(b)	00
G(a)	Addition for Expenses Due to Claiming Credit 312. See instructions.....	G(a)	00
G(b)	Addition to S Corporation Income for Expenses Due to Claiming Pass-Through Credit on Form 312. See instructions.....	G(b)	00
H(a)	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) that was sold or otherwise disposed of during the tax year. See instructions....	H(a)	00
H(b)	Adjusted Basis in Property for Which You Have Claimed a Credit for Agricultural Pollution Control Equipment (Form 325) that was sold or otherwise disposed of during the tax year. See instructions.....	H(b)	00
H(c)	Adjusted Basis in Property for Which You Claimed a Credit for Pollution Control Equipment (Form 315) Before Taxable Year 2022 that was sold or otherwise disposed of during the tax year. See instructions.	H(c)	00
I	Nonqualified Withdrawals from 529 College Savings Plans.....	I	00
J	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has not elected to operate on a for profit-basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income.....	J	00
K	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident...	K	00
L	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency.....	L	00
M	Americans with Disabilities Act - Access Expenditures.....	M	00
N	Amortization or Depreciation for Child Care Facility before 1990.....	N	00
O	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions.....	O	00
P	Entity-level Income Tax Payment. See instructions.....	P	00
Q	Other Adjustments Related to Tax Credits. See instructions.....	Q	00
R	Other Adjustments. See instructions.....	R	00
S	Total Other Additions: Add all amounts and enter the total here and on page 1, line 18.....	S	00

2022 Form 140 - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **decreasing** your Arizona Gross Income.

Note: If you are making any adjustments increasing your Arizona Gross Income complete page 5.

Other Subtractions from Arizona Gross Income - Line 36 (see instructions for more information)

A	Married Persons Filing Separate Returns.....	A		00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	B		00
C	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	C		00
D	Adoption Expense.....	D		00
E	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace.....	E		00
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	F		00
G	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).....	G		00
H	Qualified State Tuition Distributions.....	H		00
I	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year.....	I		00
J	Agricultural Crops Given to Arizona Charitable Organizations.....	J		00
K	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	K		00
L	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has not elected to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business.....	L		00
M	Long-Term Care Insurance Premiums.....	M	5200	00
N	Americans with Disabilities Act – Access Expenditures.....	N		00
O	Exploration Expenses Deferred before January 1, 1990.....	O		00
P	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16).....	P		00
Q	S Corporation shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your 120S Schedule K-1, line 7.....	Q		00
R	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions.....	R		00
S	Other Adjustments - see instructions.....	S		00
T	Total Other Subtractions: Add all amounts and enter the total here and on page 2, line 36.....	T	5200	00

Worksheet for Net Long-Term Capital Gain Subtraction for Assets Acquired After December 31, 2011

2022 Original return 2022 Amended return

IMPORTANT

If you elected to file the Arizona Small Business Income Tax Return (Form 140-SBI), only claim the subtraction on this return if the net capital gain to which the subtraction relates was not moved to the Arizona Small Business Income Tax Return.

- If you cannot determine the acquisition date of an asset, including mutual funds, the long-term capital gain from that asset does not qualify for the allowable subtraction. For the purpose of the allowable subtraction, these assets are considered to have been acquired before January 1, 2012.
- An asset acquired by gift or inheritance is considered acquired on the date it was acquired by gift-giver or the deceased individual.
- If you receive Form(s) 165 Schedule K-1 from a partnership, 120S Schedule K-1 from an S Corporation, or 141AZ Schedule K-1 from an estate or trust, be sure to include those qualifying net long-term capital gain amounts in your computation.

Do not include any short-term capital gains or (losses) in this worksheet.

1.	Enter the total net long-term capital gain or (loss) from assets acquired after December 31, 2011 and included in federal adjusted gross income.....			1850	00
2.	Enter the amount of net long-term capital (loss) derived from the exchange of one kind of legal tender for another kind of legal tender from assets acquired after December 31, 2011, and included on the schedule, "Other Additions to Arizona Gross Income", on Form 140, page 5, item "O"			00	
3.	Enter the amount of net long-term capital gain derived from investment in qualified small business from assets acquired after December 31, 2011 and included in the subtraction on Arizona Form 140, line 25.....			00	
4.	Enter the amount of net long-term capital gain derived from the exchange of one kind of legal tender for another kind of legal tender from assets acquired after December 31, 2011, and included on the schedule, "Other Subtractions from Arizona Gross Income", on Form 140, page 6, item "R"			00	
5.	(Line 1 + line 2) minus (line 3 + line 4). Enter the difference.....			1850	00

- If the amount on line 5 is positive, you have a net long-term capital gain from assets acquired *after* December 31, 2011. Enter the amount on Form 140, line 23.
- If the amount on line 5 is zero or negative, you do not qualify to take the allowable subtraction. Enter "0" on Form 140, line 23.

Your Name (as shown on page 1) WYATT EARP	Your Social Security Number XXX-XX-7644
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Part 2 Application of Tax Credits and Recapture: Enter tax, recapture tax, and tax credits used this taxable year.

28 Tax from Form 140, line 46; or Form 140PY, line 56; or Form 140NR, line 56; or Form 140X, line 37.....	28	00
29 Tax from Recapture of Credit for Qualified Facilities from Form 349, Part 7, line 19.....	29	00
30 Tax from Recapture of Credit for Affordable Housing from Form 354, Part 2, line 12.....	30	00
31 Reserved. Do not enter an amount on this line.....	31	
32 Recapture Total: Add lines 29 and 30. Enter here and on Form 140, line 47; or Form 140PY, line 57; or Form 140NR, line 57; or Form 140X, line 38.....	32	00
33 Subtotal: Add lines 28 and 32.....	33	00
34 Family Income Tax Credit from Form 140, line 50; or Form 140PY, line 60; or Form 140X, box 40a; plus Dependent Tax Credit from Form 140, line 49; or Form 140PY, line 59; or Form 140NR, line 59; or Form 140X, box 40b.....	34	00
35 Subtract line 34 from line 33. Enter the difference. If less than zero, enter "0".....	35	00

Nonrefundable Tax Credits Used This Taxable Year: Enter amounts actually used from Part 1.

36 Military Reuse Zone Credit.....Form 306 ▶	36	00
37 Credit for Increased Research Activities – Individuals..... Form 308-I ▶	37	00
38 Credit for Taxes Paid to Another State or Country.....Form 309 ▶	38	00
39 Credit for Solar Energy Devices.....Form 310 ▶	39	00
40 Agricultural Water Conservation System Credit.....Form 312 ▶	40	00
41 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....Form 319 ▶	41	00
42 Credit for Contributions to Qualifying Charitable Organizations.....Form 321 ▶	42	00
43 Credit for Contributions Made or Fees Paid to Public Schools.....Form 322 ▶	43	00
44 Credit for Contributions to Private School Tuition Organizations.....Form 323 ▶	44	00
45 Agricultural Pollution Control Equipment Credit.....Form 325 ▶	45	00
46 Credit for Donation of School Site.....Form 331 ▶	46	00
47 Credit for Employing National Guard Members.....Form 333 ▶	47	00
48 Credit for Business Contribution by an S Corporation to School Tuition Organizations - Individual..... Form 335-I ▶	48	00
49 Credit for Solar Energy Devices – Commercial and Industrial Applications.....Form 336 ▶	49	00
50 Credit for Investment in Qualified Small Businesses.....Form 338 ▶	50	00
51 Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 16 or Part 2, line 33.....Form 340 ▶	51	00
52 Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual.. Form 341-I ▶	52	00
53 Renewable Energy Production Tax Credit.....Form 343 ▶	53	00
54 Credit for New Employment.....Form 345 ▶	54	00
55 Additional Credit for Increased Research Activities for Basic Research Payments..Form 346 ▶	55	00
56 Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the maximum allowable credit on Arizona Form 323) ..Form 348 ▶	56	00
57 Credit for Contributions to Qualifying Foster Care Charitable Organizations.....Form 352 ▶	57	00
58 Healthy Forest Production Tax Credit.....Form 353 ▶	58	00
59 Affordable Housing Tax Credit.....Form 354 ▶	59	00
60 Credit for Entity-Level Income Tax..... Form 355 ▶	60	00
61 Reserved.....	61	
62 Tax credits used from Form 301: Add lines 36 through 60.....	62	00
63 Tax credits used from Form 301-SBI, line 69.....	63	00
64 Total Tax Credits Used: add lines 62 and 63. Enter this amount on Form 140, line 51; or Form 140PY, line 61; or Form 140NR, line 60, or Form 140X, line 41. Total credits used cannot be more than line 35.....	64	00

Your Name (as shown on page 1) WYATT EARP	Your Social Security Number XXX-XX-7644
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Part 2 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
14	2017	00	00	00
15	2018	00	00	00
16	2019	00	00	00
17	2020	00	00	00
18	2021	00	00	00
19	Total Available Carryover: Add lines 14 through 18, column (d).....			19 00

Part 3 Total Available Credit

20	Current year's credit: Enter the amount from Part 1, line 13. Also, enter this amount on <i>Arizona Form 301, Part 1, line 7, column (a)</i>	20	800	00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 7, column (b)</i>	21		00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on <i>Arizona Form 301, Part 1, line 7, column (c)</i>	22	800	00

