

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 JENNIFER MORRISON	Social security number XXX-XX-1234
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	46618
2 Total tax	2	64
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	3000
4 Amount you want refunded to you	4	5371
5 Amount you owe	5	

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

1	1	2	3	4
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
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 ▶ 05/22/2023

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
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 ▶ _____

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 ▶ 05/22/2023

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

Filing Status [] Single [] Married filing jointly [] Married filing separately (MFS) [X] 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:

Form fields for personal information: Your first name and middle initial (JENNIFER), Last name (MORRISON), Your social security number (XXX-XX-1234), Spouse's social security number, Home address (5345 N LINCOLN AVE, CHICAGO, IL, 60625), and Presidential Election Campaign options.

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 [X] 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

Table for Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, and (4) Check the box if qualifies for (Child tax credit, Credit for other dependents). Includes entries for CARLA DAVIS and OLLIE MORRISON.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 is 46200. Other earned income is 450. Total income is 46650.

Table for tax deductions and adjustments. Rows 2a through 15. Includes taxable interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, capital gain or loss, other income from Schedule 1, and adjustments to income. Total taxable income is 27218.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2974
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	2974
	19	Child tax credit or credit for other dependents from Schedule 8812	19	1579
	20	Amount from Schedule 3, line 8	20	1395
	21	Add lines 19 and 20	21	2974
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	64
	24	Add lines 22 and 23. This is your total tax	24	64

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	3000
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	3000
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	584
	28	Additional child tax credit from Schedule 8812	28	921
	29	American opportunity credit from Form 8863, line 8	29	930
	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	2435
	33	Add lines 25d, 26, and 32. These are your total payments	33	5435

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5371
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	5371
Direct deposit? See instructions.	b	Routing number <u>X X X X X 0 0 1 3</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <u>X X X X X 4 3 2 1</u>		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	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.)
	05/22/23	TEACHER	
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.)
Phone no. (312) 555-0771	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
		02/22/23	S12345678	
Firm's name	Firm's address		Phone no.	Firm's EIN
PRACTICE LAB	15 PRACTICE LAB WAY WASHINGTON DC 20005		202-202-2022	

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

JENNIFER MORRISON

Your social security number

XXX-XX-1234

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount: _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

Table with columns for line numbers (11-26), descriptions of adjustments (e.g., Educator expenses, IRA deduction), and numerical values. Line 15 has a value of 32, and line 26 has a value of 32.

**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
JENNIFER MORRISON

Your social security number
XXX-XX-1234

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
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	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4		64
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8		
9	Household employment taxes. Attach Schedule H	9		
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10		
11	Additional Medicare Tax. Attach Form 8959	11		
12	Net investment income tax. Attach Form 8960	12		
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13		
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14		
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15		
16	Recapture of low-income housing credit. Attach Form 8611	16		

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

QNA

Part II Other Taxes *(continued)*

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

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **03**

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

Your social security number
XXX-XX-1234

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	1395
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	1395

(continued on page 2)

Part II Other Payments and Refundable Credits

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

**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

JENNIFER MORRISON

XXX-XX-1234

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)		
2	Enter amount from Form 1040 or 1040-SR, line 11	2	
3	Multiply line 2 by 7.5% (0.075)		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4

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	2000
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	2000
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	2000
6	Other taxes. List type and amount: _____	6	
7	Add lines 5e and 6		7 2000

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
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

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12	
13	Carryover from prior year	13	
14	Add lines 11 through 13		14

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
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount: _____		16
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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	2000
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. **17**

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

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with **self-employment** income

JENNIFER MORRISON

XXX-XX-1234

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 450

3 Combine lines 1a, 1b, and 2 **3** 450

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 416

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 416

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b**

6 Add lines 4c and 5b **6** 416

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** 46200

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d** 46200

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 100800

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 52

11 Multiply line 6 by 2.9% (0.029) **11** 12

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 64

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** 32

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$9,060, **or (b)** your net farm profits² 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 income¹ (not less than zero) **or** \$6,040. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14 **16**

17 Enter the **smaller** of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

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.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**SCHEDULE EIC
(Form 1040)**

**Earned Income Credit
Qualifying Child Information**

OMB No. 1545-0074

2022

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service

**Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.**

Name(s) shown on return

JENNIFER MORRISON

Your social security number

XXX-XX-1234

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	OLLIE MORRISON		CARLA DAVIS			
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	XXX-XX-7894		XXX-XX-4567			
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>1</u> <u>6</u> <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>2</u> <u>0</u> <u>0</u> <u>2</u> <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2022?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON		DAUGHTER			
6 Number of months child lived with you in the United States during 2022 • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

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

Schedule EIC (Form 1040) 2022

**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

JENNIFER MORRISON

Your social security number

XXX-XX-1234

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	46618
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	46618
4	Number of qualifying children under age 17 with the required social security number	4	1	
5	Multiply line 4 by \$2,000		5	2000
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	2500
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }		9	200000
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	2500
	<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	1579
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents		14	1579

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

Part II-A Additional Child Tax Credit for All Filers

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

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<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 921
b	Number of qualifying children under 17 with the required social security number: <u>1</u> 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 1500
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	17 921
18a	Earned income (see instructions)	18a 46618
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 checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19 44118
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 checked="" 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 6618

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	27 921
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Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form8863 for instructions and the latest information.

2022
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

JENNIFER MORRISON

XXX-XX-1234



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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	2325
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	2	90000
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	46618
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	43382
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	5	10000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2325
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	930

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1395
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	1395

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

QNA

Name(s) shown on return

JENNIFER MORRISON

Your social security number

XXX-XX-1234



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

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>CARLA DAVIS</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>XXX-XX-4567</p>		
<p>22 Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a. Name of first educational institution</p> <p>YUMA COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>10 COLLEGE AVE ADDISON IL 60101</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>3 7 - 7 0 0 4 5 1 2</p> </td> <td style="width:50%; vertical-align: top;"> <p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____ - _____</p> </td> </tr> </table>		<p>a. Name of first educational institution</p> <p>YUMA COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>10 COLLEGE AVE ADDISON IL 60101</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>3 7 - 7 0 0 4 5 1 2</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____ - _____</p>
<p>a. Name of first educational institution</p> <p>YUMA COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>10 COLLEGE AVE ADDISON IL 60101</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>3 7 - 7 0 0 4 5 1 2</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____ - _____</p>		
<p>23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?</p> <p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>			
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.</p> <p><input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>			
<p>25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions.</p> <p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>			
<p>26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance?</p> <p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>			



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

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	3300
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	1300
29 Multiply line 28 by 25% (0.25)	29	325
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2325

Lifetime Learning Credit

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

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR. 1 2974

2. Add the following amounts (if applicable) from:

- Schedule 3, line 1 + _____
- Schedule 3, line 2 + _____
- Schedule 3, line 3 + 1395
- 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 1395

3. Subtract line 2 from line 1. 3 1579

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 1579

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 19.

- | | |
|---|----------------|
| 1. Enter the amount from Form 8863,
line 18 | 1. _____ |
| 2. Enter the amount from Form 8863,
line 9 | 2. <u>1395</u> |
| 3. Add lines 1 and 2 | 3. <u>1395</u> |
| 4. Enter the amount from:
Form 1040 or 1040-SR, line 18
. | 4. <u>2974</u> |
| 5. Enter the total of your credits from:
Schedule 3 (Form 1040), lines 1, 2, 6d
and 6l
. | 5. _____ |
| 6. Subtract line 5 from line 4 | 6. <u>2974</u> |
| 7. Enter the smaller of line 3 or line 6 here
and on Form 8863, line 19 | 7. <u>1395</u> |

Worksheet A—2022 EIC—Line 27

Keep for Your Records 


Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here. 2

If line 2 is zero,  You can't take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.

3. Enter the amount from Form 1040 or 1040-SR, line 11. 3

4. Are the amounts on lines 3 and 1 the same?

Yes. Skip line 5; enter the amount from line 2 on line 6.

No. Go to line 5.

Part 2

Filers Who Answered “No” on Line 4

5. If you have:

- No qualifying children who have a valid SSN, is the amount on line 3 less than \$9,200 (\$15,300 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$20,150 (\$26,300 if married filing jointly)?

Yes. Leave line 5 blank; enter the amount from line 2 on line 6.

No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6. 5


Part 3


Your Earned Income Credit

6. **This is your earned income credit.** 6

Enter this amount on Form 1040 or 1040-SR, line 27. ⋮

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC. 



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, *earlier*, to find out if you must file Form 8862 to take the credit for 2022.

Worksheet B—2022 EIC—Line 27

Keep for Your Records 

Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.


<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	1a. Enter the amount from Schedule SE, Part I, line 3.	1a	450
	b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+ 1b	
	c. Combine lines 1a and 1b.	= 1c	450
	d. Enter the amount from Schedule SE, Part I, line 13.	- 1d	32
	e. Subtract line 1d from line 1c.	= 1e	418

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p>For example, your net earnings from self-employment were less than \$400.</p>	2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.		
	a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+ 2b	
	c. Combine lines 2a and 2b.	= 2c	

*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

<p>Part 3</p> <p>Statutory Employees Filing Schedule C</p>	3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	3
--	---	---

<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p>Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.</p>	4a. Enter your earned income from Step 5.	4a	46200
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b	46618
	5. If you have: <ul style="list-style-type: none"> ● 3 or more qualifying children who have valid SSNs, is line 4b less than \$53,057 (\$59,187 if married filing jointly)? ● 2 qualifying children who have valid SSNs, is line 4b less than \$49,399 (\$55,529 if married filing jointly)? ● 1 qualifying child who has a valid SSN, is line 4b less than \$43,492 (\$49,622 if married filing jointly)? ● No qualifying children who have valid SSNs, is line 4b less than \$16,480 (\$22,610 if married filing jointly)? <input checked="" type="checkbox"/> Yes. If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i> , earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.		

No.  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.

Worksheet **B** —2022 EIC—Line 27—Continued

Keep for Your Records



Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

6	46618
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7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.

7	584
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If line 7 is zero, You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

8. Enter the amount from Form 1040 or 1040-SR, line 11.

8	46618
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9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
● No qualifying children who have a valid SSN, is the amount on line 8 less than \$9,200 (\$15,300 if married filing jointly)?
● 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than \$20,150 (\$26,300 if married filing jointly)?
 Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
 No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.

10	
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Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

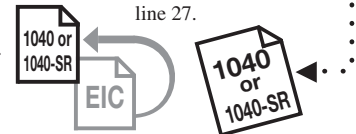
Your Earned Income Credit

11. **This is your earned income credit.**

11	584
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Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040 or 1040-SR, line 27.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2022.



Illinois Department of Revenue

Submission ID boxes

2022 IL-8453 Illinois Individual Income Tax Electronic Filing Declaration

(Do not mail Form IL-8453 to the Illinois Department of Revenue unless it is requested for review.)

Step 1: Provide taxpayer information

JENNIFER MORRISON
First name and middle initial Spouse's first name (and last name if different) Last name
Social Security number
5345 N LINCOLN AVE
Mailing address
CHICAGO, IL 60625
City State ZIP
Daytime phone number

Step 2: Complete information from tax return

Choose one: [X] IL-1040 [] IL-1040-X
1 Net income from Form IL-1040 or IL-1040-X, Line 11
2 Tax from Form IL-1040 or IL-1040-X, Line 14
3 Illinois Income Tax withheld from Form IL-1040 or IL-1040-X, Line 25 only (enter "0" if none)
4 Overpayment from Form IL-1040, Line 36 or IL-1040-X, Line 35
5 Total amount due from Form IL-1040, Line 40 or IL-1040-X, Line 38
6 Filing status: [] Single [] Married filing jointly [] Married filing separately [] Widowed [X] Head of household

Step 3: Complete direct deposit of refund or electronic funds withdrawal information (Optional)

To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission. Illinois does not support international ACH transactions. IDOR will only perform direct transactions (e.g., debit, deposit) with financial institutions located within the United States or those not funded by international funds. Electronic payments will not be accepted and refunds will be via paper check.

7 Routing no. (RN): [X] [X] [X] [X] [X] 0 0 1 3
8 Account no. (AN): [X] [X] [X] [X] [X] 4 3 2 1
9 Type of account: [X] Checking [] Savings
10 Date the payment is to be electronically withdrawn:
11 Electronic funds withdrawal amount: | 00
12 Name on account:

Step 4: Taxpayer declaration and signature (Sign only after completing Step 2 and, if applicable, Step 3.)

- [X] I consent that my refund may be directly deposited as designated in Step 3 and declare the information on Lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
[] I authorize the Illinois Department of Revenue (IDOR) and its designated financial agent to initiate an ACH electronic funds withdrawal as designated in the electronic portion of my 2022 Illinois Original or Amended Individual Income Tax return. I authorize the financial institutions involved in the processing of an electronic overpayment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
[] I do not want direct deposit of my refund, or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare the information on my electronic Form IL-1040 or IL-1040-X and the information I provided to my electronic return originator (ERO) are identical. To the best of my knowledge, my return is true, correct, and complete. I consent that my return, this declaration, and accompanying information may be sent to IDOR by my ERO. I authorize IDOR to inform my ERO and/or the transmitter when my return has been accepted or rejected. If rejected, I authorize IDOR to identify the reason(s) so the return may be corrected and retransmitted if possible.

Sign here Your signature Date 05/22/2023 Spouse's signature (if joint return, both must sign) Date

Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

I declare that I have examined this taxpayer's electronic Form IL-1040 or IL-1040-X, the information on this Form IL-8453, and accompanying information. I have followed all requirements of this program and declare, under penalties of perjury, that to the best of my knowledge the taxpayer's return and accompanying information are true, correct, and complete.

ERO's signature Date 05/22/2023
PRACTICE LAB
Firm's name or your name if self-employed
15 PRACTICE LAB WAY
Mailing address
WASHINGTON DC 20005
City State ZIP
Check if paid preparer: [] (See instructions.)
S 1 2 3 4 5 6 7 8
Your PTIN
Federal employer identification number (FEIN)
(202) 202-2022
Daytime phone number

Step 6: Attach required documents (e.g., W-2 forms, 1099 forms, IL-1310).

Do not mail Form IL-8453 and these documents unless requested for review.





Illinois Department of Revenue
2022 Form IL-1040
 Individual Income Tax Return

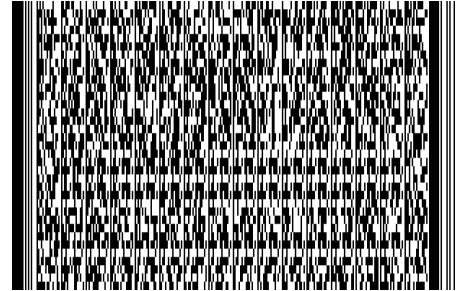
or for fiscal year ending ___/___/___

Step 1: Personal Information

JENNIFER MORRISON 1977 XXX-XX-1234

5345 N LINCOLN AVE

CHICAGO IL 60625



- B** Filing status: Single Married filing jointly Married filing separately Widowed Head of household
C Check if someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. You Spouse
D Check the box if this applies to you during 2022: Nonresident - **Attach** Sch. NR Part-year resident - **Attach** Sch. NR

Step 2: Income

	(Whole dollars only)
1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11.	1 46618.00
2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a.	2 .00
3 Other additions. Attach Schedule M.	3 .00
4 Total income. Add Lines 1 through 3.	4 46618.00

Step 3: Base Income

5 Social Security benefits and certain retirement plan income received if included in Line 1. Attach Page 1 of federal return.	5 .00
6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Ln. 1.	6 .00
7 Other subtractions. Attach Schedule M.	7 .00
8 Add Lines 5, 6, and 7. This is the total of your subtractions.	8 .00
9 Illinois base income. Subtract Line 8 from Line 4.	9 46618.00

Step 4: Exemptions

10 a Enter the exemption amount for yourself and your spouse. See instructions.	a 2425.00
b Check if 65 or older: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	b .00
c Check if legally blind: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	c .00
d If you are claiming dependents, enter the amount from Schedule IL-E/EIC, Step 2, Line 1. Attach Schedule IL-E/EIC.	d 4850.00
Exemption allowance. Add Lines 10a through 10d.	10 7275.00

Step 5: Net Income and Tax

11 Residents: Net income. Subtract Line 10 from Line 9. Nonresidents and part-year residents: Enter the Illinois net income from Schedule NR. Attach Schedule NR.	11 39343.00
12 Residents: Multiply Line 11 by 4.95% (.0495). Cannot be less than zero. Nonresidents and part-year residents: Enter the tax from Schedule NR.	12 1947.00
13 Recapture of investment tax credits. Attach Schedule 4255.	13 .00
14 Income tax. Add Lines 12 and 13. Cannot be less than zero.	14 1947.00

Step 6: Tax After Nonrefundable Credits

15 Income tax paid to another state while an Illinois resident. Attach Schedule CR.	15 .00
16 Property tax and K-12 education expense credit amount from Schedule ICR. Attach Schedule ICR.	16 .00
17 Credit amount from Schedule 1299-C. Attach Schedule 1299-C.	17 .00
18 Add Lines 15, 16, and 17. This is the total of your credits. Cannot exceed the tax amount on Line 14.	18 .00
19 Tax after nonrefundable credits. Subtract Line 18 from Line 14.	19 1947.00

Step 7: Other Taxes

20 Household employment tax. See instructions.	20 .00
21 Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. Do not leave blank.	21 .00
22 Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges.	22 .00
23 Total Tax. Add Lines 19, 20, 21, and 22.	23 1947.00

Staple W-2 and 1099 forms here

Staple your check and IL-1040-V





24 Total tax from Page 1, Line 23. 24 1947.00

Step 8: Payments and Refundable Credit

25 Illinois Income Tax withheld. Attach Schedule IL-WIT. 25 2000.00
26 Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return. 26 .00
27 Pass-through withholding. Attach Schedule K-1-P or K-1-T. 27 .00
28 Pass-through entity tax credit. Attach Schedule K-1-P or K-1-T. 28 .00
29 Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 8. Attach Schedule IL-E/EIC. 29 105.00
30 Total payments and refundable credit. Add Lines 25 through 29. 30 2105.00

Step 9: Total

31 If Line 30 is greater than Line 24, subtract Line 24 from Line 30. 31 158.00
32 If Line 24 is greater than Line 30, subtract Line 30 from Line 24. 32 .00

Step 10: Underpayment of Estimated Tax Penalty and Donations

33 Late-payment penalty for underpayment of estimated tax. 33 .00
a Check if at least two-thirds of your federal gross income is from farming.
b Check if you or your spouse are 65 or older and permanently living in a nursing home.
c Check if your income was not received evenly during the year and you annualized your income on Form IL-2210. Attach Form IL-2210.
d Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year.
34 Voluntary charitable donations. Attach Schedule G. 34 .00
35 Total penalty and donations. Add Lines 33 and 34. 35 .00

Step 11: Refund or Amount you owe

36 If you have an amount on Line 31 and this amount is greater than Line 35, subtract Line 35 from Line 31. This is your overpayment. 36 158.00
37 Amount from Line 36 you want refunded to you. Check one box on Line 38. See instructions. 37 158.00

38 I choose to receive my refund by
a direct deposit - Complete the information below if you check this box.

You may also contribute to college savings funds here. See instructions!

Routing number X X X X X 0 0 1 3 X Checking or Savings
Account number X X X X X 4 3 2 1

b paper check.

39 Amount to be credited forward. Subtract Line 37 from Line 36. See instructions. 39 .00
40 If you have an amount on Line 32, add Lines 32 and 35. - or -
If you have an amount on Line 31 and this amount is less than Line 35, subtract Line 31 from Line 35. This is the amount you owe. See instructions. 40 .00

Step 12: Health insurance Checkbox and Signature

41 Check this box if IDOR may share your income information with other Illinois state agencies in order to determine your eligibility for health insurance benefits. See instructions for more information.

Signature - Note: If this is a joint return, both you and your spouse must sign below.
Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Table with 6 columns: Sign Here, Your signature, Date (mm/dd/yyyy), Spouse's signature, Date (mm/dd/yyyy), Daytime phone number. Includes sections for Paid Preparer Use Only and Third Party Designee.

Refer to the 2022 IL-1040 Instructions for the address to mail your return.