

# Federal Tax Information on the FAFSA

When a FAFSA contributor consents to the IRS sharing their Federal Tax Information to determine their eligibility for federal financial aid, specific lines are shared. This guide will highlight which lines from the IRS Form 1040 and other documents will be used to determine federal financial aid eligibility. If FAFSA filers can use the Direct Data Exchange, they will not see most of these questions on the FAFSA. However, the information is still shared with the FAFSA to determine financial aid eligibility. The first two pages describe the different types of forms and a table showing the lines from each form and the associated FAFSA question(s). Following the table, you can find sample tax documents with the relevant lines highlighted.

## Form 1040

The IRS Form 1040 is the main form U.S. taxpayers use to file annual tax returns. Individuals would have filed this form if they earned above the tax filing requirements or were required to file taxes for other reasons (i.e., to receive certain benefits).

## Form 1040-NR

The IRS Form 1040-NR is the tax form a nonresident alien must file if earning income in the United States. It is filed in place of the Form 1040.

## Schedule 1

The IRS Schedule 1 is a form that can be filed in addition to Form 1040 to report specific types of additional income and other adjustments to income. A few examples of why someone might file a Schedule 1 is if they have to report business or farm income, received unemployment income, or claimed the student loan interest deduction.

## Schedule 2

The IRS Schedule 2 is a form filed in addition to Form 1040 to report taxes not accounted for elsewhere. An example of why someone would file a Schedule 2 would be if they must pay back a portion of a tax credit they received for purchased health insurance from a state marketplace.

## Schedule 3

The IRS Schedule 3 is a form that can be filed in addition to Form 1040 to claim certain credits and payments. A few examples of why someone might file a Schedule 3 is if they are claiming education credits, the foreign tax credit, or the general business credit.

## Schedule C

The IRS Form Schedule C is a form filed if someone is selfemployed, an independent contractor, or owns a business (usually a sole proprietorship). A common reason to see a Schedule C is for contract workers who drive for a ride-sharing service or deliver food.

## Form 5498

Form 5498 is used to report contributions made to an IRA. It would be distributed by the company that holds your IRA. This form might be received by someone who completed a rollover of one retirement account to another.

IRS Form	Line Number/Name	FAFSA Question
Form 1040	<a href="#">Filing Status</a>	Filing status
Form 1040	Tax filer + spouse + <a href="#">Dependents</a> (as listed on the top half of page 1)	Family Size (number of individuals claimed on tax form)
Form 1040	<a href="#">1z. Add lines 1a through 1h</a>	Income earned from work
Form 1040	<a href="#">2a. Tax exempt interest</a>	Tax exempt interest income
Form 1040	<a href="#">4a. IRA Distributions</a>	Untaxed portions of IRA distributions
Form 1040	<a href="#">4b. Taxable amount</a>	Untaxed portions of IRA distributions
Form 1040	<a href="#">5a. Pensions and Annuities</a>	Untaxed portions of pensions
Form 1040	<a href="#">5b. Taxable amount</a>	Untaxed portions of pensions
Form 1040	<a href="#">11. Adjusted gross income</a>	Adjusted gross income
Form 1040	<a href="#">22. Subtract line 23 from line 18</a>	Income tax paid
Form 1040	<a href="#">27. Earned income credit (EIC)</a>	Did the <i>contributor</i> receive the earned income tax credit (EITC)?
Form 1040-NR	<a href="#">1a. Total amount from Form(s) W-2, box 1</a>	Income earned from work
Form 1040-NR	<a href="#">11. Adjusted gross income</a>	Adjusted gross income
Schedule 1	<a href="#">3. Business income or (loss)</a>	Income earned from work
Schedule 1	<a href="#">6. Farm income or (loss)</a>	Income earned from work
Schedule 1	<a href="#">8d. Foreign earned income exclusion</a>	Foreign earned income exclusion
Schedule 1	<a href="#">8r. Scholarship and fellowship grants not reported on Form W-2</a>	Amount of college grants, scholarships, or AmeriCorps benefits reported as income to the IRS <sup>1</sup>
Schedule 1	<a href="#">16. Self-employed SEP, SIMPLE, and qualified plans</a>	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans
Schedule 1	<a href="#">20. IRA deduction</a>	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans

Schedule 3	<a href="#">3. Education credits</a>	Education credits
Schedule C	<a href="#">31. Net profit or (loss)</a>	Net profit or loss from IRS Form 1040 Schedule C
Form 5498	<a href="#">2. Rollover contributions</a>	IRA rollover into a qualified plan/Pension rollover into a qualified plan <sup>2</sup>
Form 5498	<a href="#">3. Roth IRA conversion amount</a>	IRA rollover into a qualified plan

<sup>1</sup> Grants, scholarships, or Americorp benefits reported as income to the IRS can also show up to the left of line 1a on Form 1040. If they show up here, they will be labeled as scholarship income

<sup>2</sup> IRA or pension rollovers will be labeled “rollover” to the left of line 4b or 5b, depending on the rollover type.

# Form 1040 (Page 1)

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return**

**2022**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying surviving spouse (QSS)

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

Your first name and middle initial Last name Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign

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

Foreign country name Foreign province/state/county Foreign postal code  You  Spouse

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Were born before January 2, 1958  Are blind Spouse:  Was born before January 2, 1958  Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(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
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)										
<b>b</b> Household employee wages not reported on Form(s) W-2										
<b>c</b> Tip income not reported on line 1a (see instructions)										
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)										
<b>e</b> Taxable dependent care benefits from Form 2441, line 26										
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29										
<b>g</b> Wages from Form 8919, line 6										
<b>h</b> Other earned income (see instructions)										
<b>i</b> Nontaxable combat pay election (see instructions)										
<b>z</b> Add lines 1a through 1h										

Attach Sch. B if required.	2a	2b	3a	3b	4a	4b	5a	5b	6a	6b
<b>2a</b> Tax-exempt interest			<b>2b</b> Taxable interest		<b>4a</b> IRA distributions		<b>5a</b> Pensions and annuities		<b>6a</b> Social security benefits	
<b>3a</b> Qualified dividends		<b>3b</b> Ordinary dividends		<b>4b</b> Taxable amount		<b>5b</b> Taxable amount		<b>6b</b> Taxable amount		

<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		<b>7</b>
<b>8</b> Other income from Schedule 1, line 10		<b>8</b>
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		<b>9</b>
<b>10</b> Adjustments to income from Schedule 1, line 26		<b>10</b>
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		<b>11</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>12</b>
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A		<b>13</b>
<b>14</b> Add lines 12 and 13		<b>14</b>
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>		<b>15</b>

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

Cat. No. 11320B

Form **1040** (2022)

# Form 1040 (Page 2)

Form 1040 (2022)

Page **2**

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

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

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

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

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>

**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.) _____
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

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

# Form 1040-NR (Page 1)

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

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20 \_\_\_\_ See separate instructions.

**Filing Status**  
Check only one box.

Single     Married filing separately (MFS)     Qualifying surviving spouse (QSS)     Estate     Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
\_\_\_\_\_

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your identifying number (see instructions) \_\_\_\_\_

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

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ 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

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

Income	1a	1a
<b>Effectively Connected With U.S. Trade or Business</b>		
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)		<b>1a</b>
<b>b</b> Household employee wages not reported on Form(s) W-2		<b>1b</b>
<b>c</b> Tip income not reported on line 1a (see instructions)		<b>1c</b>
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>
<b>e</b> Taxable dependent care benefits from Form 2441, line 26		<b>1e</b>
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29		<b>1f</b>
<b>g</b> Wages from Form 8919, line 6		<b>1g</b>
<b>h</b> Other earned income (see instructions)		<b>1h</b>
<b>i</b> Reserved for future use	<b>1i</b>	
<b>j</b> Reserved for future use	<b>1j</b>	
<b>k</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	<b>1k</b>	
<b>z</b> Add lines 1a through 1h		<b>1z</b>
<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>2b</b>
<b>3a</b> Qualified dividends	<b>3a</b>	<b>3b</b>
<b>4a</b> IRA distributions	<b>4a</b>	<b>4b</b>
<b>5a</b> Pensions and annuities	<b>5a</b>	<b>5b</b>
<b>6</b> Reserved for future use		<b>6</b>
<b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		<b>7</b>
<b>8</b> Other income from Schedule 1 (Form 1040), line 10		<b>8</b>
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>		<b>9</b>
<b>10</b> Adjustments to income:		
<b>a</b> From Schedule 1 (Form 1040), line 26	<b>10a</b>	
<b>b</b> Reserved for future use	<b>10b</b>	
<b>c</b> Reserved for future use	<b>10c</b>	
<b>d</b> Enter the amount from line 10a. These are your <b>total adjustments to income</b>		<b>10d</b>
<b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b>		<b>11</b>
<b>12</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		<b>12</b>
<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>	
<b>b</b> Exemptions for estates and trusts only (see instructions)	<b>13b</b>	
<b>c</b> Add lines 13a and 13b		<b>13c</b>
<b>14</b> Add lines 12 and 13c		<b>14</b>
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>		<b>15</b>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2022)

# Schedule 1 (Page 1)

**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](http://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

Your social security number

### Part I Additional Income

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

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2022

# Schedule 1 (Page 2)

## Part II Adjustments to Income

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
	<b>b</b> Recipient's SSN . . . . .			
	<b>c</b> Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
	<b>a</b> Jury duty pay (see instructions) . . . . .	<b>24a</b>		
	<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
	<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
	<b>d</b> Reforestation amortization and expenses . . . . .	<b>24d</b>		
	<b>e</b> Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
	<b>f</b> Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
	<b>g</b> Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
	<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
	<b>i</b> Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
	<b>j</b> Housing deduction from Form 2555 . . . . .	<b>24j</b>		
	<b>k</b> Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
	<b>z</b> Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		<b>26</b>	



# Schedule 3 (Page 1)

**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](http://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

Your social security number

### Part I Nonrefundable Credits

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

(continued on page 2)

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2022

# Schedule C

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
(Sole Proprietorship)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **09**

Name of proprietor		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		
<b>G</b> Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2022, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>
<b>2</b> Returns and allowances	<b>2</b>
<b>3</b> Subtract line 2 from line 1	<b>3</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>

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

<b>8</b> Advertising	<b>8</b>	<b>18</b> Office expense (see instructions)	<b>18</b>
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>
<b>10</b> Commissions and fees	<b>10</b>	<b>20</b> Rent or lease (see instructions):	
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>
<b>12</b> Depletion	<b>12</b>	<b>b</b> Other business property	<b>20b</b>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>21</b> Repairs and maintenance	<b>21</b>
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	<b>22</b> Supplies (not included in Part III)	<b>22</b>
<b>15</b> Insurance (other than health)	<b>15</b>	<b>23</b> Taxes and licenses	<b>23</b>
<b>16</b> Interest (see instructions):		<b>24</b> Travel and meals:	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>a</b> Travel	<b>24a</b>
<b>b</b> Other	<b>16b</b>	<b>b</b> Deductible meals (see instructions)	<b>24b</b>
<b>17</b> Legal and professional services	<b>17</b>	<b>25</b> Utilities	<b>25</b>
<b>18</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>18</b>	<b>26</b> Wages (less employment credits)	<b>26</b>
<b>19</b> Tentative profit or (loss). Subtract line 18 from line 7	<b>19</b>	<b>27a</b> Other expenses (from line 48)	<b>27a</b>
<b>20</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.		<b>27b</b> Reserved for future use	<b>27b</b>
<b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			<b>30</b>
<b>31</b> Net profit or (loss). Subtract line 30 from line 29.			<b>31</b>
<ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b>, and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions.			
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b>, and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>		<b>32a</b> <input type="checkbox"/> All investment is at risk.	
		<b>32b</b> <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2022

# Form 5498

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$	OMB No. 1545-0747 <b>2022</b> Form 5498		<b>IRA Contribution Information</b>  <b>Copy B</b>  <b>For Participant</b>  This information is being furnished to the IRS.
		2 Rollover contributions \$	4 Recharacterized contributions \$		
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	3 Roth IRA conversion amount \$	5 FMV of account \$		
PARTICIPANT'S name		6 Life insurance cost included in box 1 \$	7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>		
Street address (including apt. no.)		8 SEP contributions \$	9 SIMPLE contributions \$		
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions \$	11 If checked, required minimum distribution for 2023 <input type="checkbox"/>		
		12a RMD date	12b RMD amount \$		
		13a Postponed/late contrib. \$	13b Year	13c Code	
		14a Repayments \$	14b Code		
Account number (see instructions)		15a FMV of certain specified assets \$	15b Code(s)		

Form 5498

(keep for your records)

[www.irs.gov/Form5498](http://www.irs.gov/Form5498)

Department of the Treasury - Internal Revenue Service