

**ATS Test Scenario 4**  
**Taxpayer: Susan Magnolia**  
**SSN: 400-00-1032**

**Test Scenario 4 includes the following forms:**

- **Form 1040**
- **Form W-2 (2)**
- **Schedule 1**
- **Schedule 2**
- **Schedule 3**
- **Schedule H**
- **Form 8880**
- **Form 8962**

**Additional Information:**

- **Taxpayer's Date of Birth is February 3, 1988.**
- **Assume entries are correct for lines 11-A, B, F on Form 8962.**
- **Taxpayer was not covered under Qualified Small Employer Health Reimbursement Arrangement (QSEHRA).**

Filing Status [X] 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: Susan
Last name: Magnolia
Your social security number: 400 00 1032
Home address: 2030 Pecan Street, Monroe, LA, ZIP code 71201

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... [ ] 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 with 5 columns: (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.

Income section with lines 1a through 15. Includes sub-sections for Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Capital gain or (loss), and Total income.

<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>	

<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 _____	
<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 _____


		<b>a</b> Employee's social security number 400-00-1032		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 00-0000004				<b>1</b> Wages, tips, other compensation 20,100		<b>2</b> Federal income tax withheld 5,700			
<b>c</b> Employer's name, address, and ZIP code Our Flower Shop 2045 Pecan Street Monroe, LA 70201				<b>3</b> Social security wages 20,100		<b>4</b> Social security tax withheld 1,246			
				<b>5</b> Medicare wages and tips 20,100		<b>6</b> Medicare tax withheld 291			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Susan Magnolia		Last name 2030 Pecan Street		Suff. Monroe, LA 70201		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
						<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State LA	Employer's state ID number 00-0000005		<b>16</b> State wages, tips, etc. 20,100	<b>17</b> State income tax 2,900	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

		<b>a</b> Employee's social security number 400-00-1032		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 00-0000007				<b>1</b> Wages, tips, other compensation 18,300		<b>2</b> Federal income tax withheld 1,400			
<b>c</b> Employer's name, address, and ZIP code A Floral Design 1001 Main Street Monroe, LA 70201				<b>3</b> Social security wages 18,300		<b>4</b> Social security tax withheld 1,135			
				<b>5</b> Medicare wages and tips 18,300		<b>6</b> Medicare tax withheld 265			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Susan Magnolia		Last name 2030 Pecan Street		Suff. Monroe, LA 70201		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
						<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			
LA	00-0000008	18,300	650						

Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

**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

Susan Magnolia

Your social security number

400-00-1032

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	200
<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>	

**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>	6,000
<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 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](http://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  
Susan Magnolia

Your social security number  
400-00-1032

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>

**Part II Other Taxes**

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

(continued on page 2)



**Part II Other Taxes (continued)**

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

**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  
Susan Magnolia

Your social security number  
400-00-1032

**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>	Reserved for future use . . . . .	<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)

**Part II Other Payments and Refundable Credits**

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

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name of employer

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

**Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **44**

**Social security number**

400-00-1032

**Employer identification number**

000000029

Susan Magnolia

Calendar year taxpayers having no household employees in 2022 don't have to complete this form for 2022.

- A** Did you pay **any one** household employee cash wages of \$2,400 or more in 2022? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)
  - Yes.** Skip lines B and C and go to line 1a.
  - No.** Go to line B.
- B** Did you withhold federal income tax during 2022 for any household employee?
  - Yes.** Skip line C and go to line 7.
  - No.** Go to line C.
- C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)
  - No. Stop.** Don't file this schedule.
  - Yes.** Skip lines 1a-9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

<b>1a</b>	Total cash wages subject to social security tax	<b>1a</b>	
<b>b</b>	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	<b>1b</b>	
<b>2a</b>	Social security tax. Multiply line 1a by 12.4% (0.124)	<b>2a</b>	
<b>b</b>	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)	<b>2b</b>	
<b>c</b>	Total social security tax. Subtract line 2b from line 2a	<b>2c</b>	
<b>3</b>	Total cash wages subject to Medicare tax	<b>3</b>	
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029)	<b>4</b>	
<b>5</b>	Total cash wages subject to Additional Medicare Tax withholding	<b>5</b>	
<b>6</b>	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	<b>6</b>	
<b>7</b>	Federal income tax withheld, if any	<b>7</b>	591
<b>8a</b>	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7.	<b>8a</b>	
<b>b</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>8b</b>	
<b>c</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8c</b>	
<b>d</b>	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	<b>8d</b>	
<b>e</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>8e</b>	
<b>f</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8f</b>	
<b>g</b>	Qualified sick leave wages for leave taken before April 1, 2021	<b>8g</b>	
<b>h</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	<b>8h</b>	
<b>i</b>	Qualified family leave wages for leave taken before April 1, 2021	<b>8i</b>	
<b>j</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	<b>8j</b>	
<b>k</b>	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8k</b>	
<b>l</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	<b>8l</b>	
<b>m</b>	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8m</b>	
<b>n</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	<b>8n</b>	
<b>9</b>	Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2021 or 2022 to <b>all</b> household employees? ( <b>Don't</b> count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.) <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>No. Stop.</b> Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.</li> <li><input type="checkbox"/> <b>Yes.</b> Go to line 10.</li> </ul>		

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	<b>10</b>	
<b>11</b> Did you pay all state unemployment contributions for 2022 by April 18, 2023? Fiscal year filers, see instructions	<b>11</b>	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<b>12</b>	

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions .....	
<b>14</b> Contributions paid to your state unemployment fund . . . . .	<b>14</b>
<b>15</b> Total cash wages subject to FUTA tax . . . . .	<b>15</b>
<b>16</b> <b>FUTA tax.</b> Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 . . . . .	<b>16</b>

**Section B**

**17** Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
<b>18</b> Totals . . . . .						<b>18</b>		
<b>19</b> Add columns (g) and (h) of line 18 . . . . .						<b>19</b>		
<b>20</b> Total cash wages subject to FUTA tax (see the line 15 instructions) . . . . .							<b>20</b>	
<b>21</b> Multiply line 20 by 6.0% (0.06) . . . . .							<b>21</b>	
<b>22</b> Multiply line 20 by 5.4% (0.054) . . . . .						<b>22</b>		
<b>23</b> Enter the <b>smaller</b> of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) . . . . . <input type="checkbox"/>							<b>23</b>	
<b>24</b> <b>FUTA tax.</b> Subtract line 23 from line 21. Enter the result here and go to line 25 . . . . .							<b>24</b>	

**Part III Total Household Employment Taxes**

<b>25</b> Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0- . . . . .	<b>25</b>
<b>26</b> Add line 16 (or line 24) and line 25 . . . . .	<b>26</b>
<b>27</b> Are you required to file Form 1040? <input type="checkbox"/> <b>Yes. Stop.</b> Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. <b>Don't</b> complete Part IV below. <input type="checkbox"/> <b>No.</b> You may have to complete Part IV. See instructions for details.	

**Part IV Address and Signature – Complete this part only if required. See the line 27 instructions.**

Address (number and street) or P.O. box if mail isn't delivered to street address \_\_\_\_\_ Apt., room, or suite no. \_\_\_\_\_

City, town or post office, state, and ZIP code \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature _____	Date _____
<b>Print/Type preparer's name</b>	<b>Preparer's signature</b>
<b>Firm's name</b>	<b>Firm's EIN</b>
<b>Firm's address</b>	<b>Phone no.</b>
<b>Check <input type="checkbox"/> if self-employed</b>	<b>PTIN</b>

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

**2022**  
Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

Susan Magnolia

400-00-1032



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$34,000 (\$51,000 if head of household; \$68,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005; (b) is claimed as a dependent on someone else's 2022 tax return; or (c) was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2022. **Do not** include rollover contributions . . . . .
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2022 (see instructions) . . . . .
- 3 Add lines 1 and 2 . . . . .
- 4 Certain distributions received **after** 2019 and **before** the due date (including extensions) of your 2022 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- 6 In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- 8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11\* . . . . .
- 9 Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1	6.000	
2	0	
3		
4	0	
5		
6		
7		
8		
9		x 0 .
10		
11		
12		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$20,500	0.5	0.5	0.5
\$20,500	\$22,000	0.5	0.5	0.2
\$22,000	\$30,750	0.5	0.5	0.1
\$30,750	\$33,000	0.5	0.2	0.1
\$33,000	\$34,000	0.5	0.1	0.1
\$34,000	\$41,000	0.5	0.1	0.0
\$41,000	\$44,000	0.2	0.1	0.0
\$44,000	\$51,000	0.1	0.1	0.0
\$51,000	\$68,000	0.1	0.0	0.0
\$68,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

- 10 Multiply line 7 by line 9 . . . . .
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . .

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

**Premium Tax Credit (PTC)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

Name shown on your return

Your social security number

Susan Magnolia

400-00-1032

**A.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	1
<b>2a</b>	Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	32,600
<b>b</b>	Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	0
<b>3</b>	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input checked="" type="checkbox"/> Other 48 states and DC	<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions)	<b>5</b>	%
<b>6</b>	Reserved for future use . . . . .		
<b>7</b>	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	
		<b>b</b>	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount
		<b>8b</b>	

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
 **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.  **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
<b>11 Annual Totals</b>	4,300	6,012				4,550
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
<b>12 January</b>						
<b>13 February</b>						
<b>14 March</b>						
<b>15 April</b>						
<b>16 May</b>						
<b>17 June</b>						
<b>18 July</b>						
<b>19 August</b>						
<b>20 September</b>						
<b>21 October</b>						
<b>22 November</b>						
<b>23 December</b>						

<b>24</b>	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	<b>24</b>	
<b>25</b>	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	<b>25</b>	
<b>26</b>	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	<b>26</b>	

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	
<b>28</b>	Repayment limitation (see instructions)	<b>28</b>	
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	<b>29</b>	

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

**Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

**No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month