

## 2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 07/06/2023

### General Information

Name: Hon Linda H Babb

**CONFIDENTIAL**

Address: 14250 49TH ST N # 2H, CLEARWATER, FL 33762

**PID 22430**

County: Pasco

### AGENCY INFORMATION

| Organization           | Suborganization                | Title         |
|------------------------|--------------------------------|---------------|
| Judicial Circuit (6Th) | Elected Constitutional Officer | Circuit Judge |

### Net Worth

My Net Worth as of December 31, 2022 was \$ 3,659,130.90.

**Assets**

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 125,000.00.

**ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:**

| Description of Asset                                                  | Value of Asset  |
|-----------------------------------------------------------------------|-----------------|
| Real Property & Homes (18 acres {REDACTED})<br>{REDACTED}, {REDACTED} | \$ 1,001,254.00 |
| Savings - San Antonio Citizens Federal CU                             | \$ 6,578.11     |
| Savings - Achieva Credit Union                                        | \$ 3,794.96     |
| Checking - Achieva Credit Union                                       | \$ 11,364.96    |
| Nationwide Deferred Compensation (Mutual Funds)                       | \$ 246,593.29   |
| VOYA Deferred Compensation (Mutual Funds)                             | \$ 176,488.19   |
| Great American Life (IRA)                                             | \$ 9,170.07     |
| Pioneer Life (IRA)                                                    | \$ 10,610.48    |
| Brahman Cattle (7 Head)                                               | \$ 9,800.00     |
| Massey Ferguson Tractor & equipment                                   | \$ 3,000.00     |
| Massey Ferguson Tractor & equipment                                   | \$ 20,000.00    |
| 2022 Sea Ray SPX210                                                   | \$ 80,000.00    |
| Deferred Retirement Account (Mutual Funds)                            | \$ 590,200.45   |
| Nissan Armada Platinum 2020                                           | \$ 50,000.00    |
| Real Property & Homes (21 acres MOL) FL                               | \$ 1,090,000.00 |
| Raymond James Trust Account (Mut Funds)                               | \$ 166,154.96   |
| See Attached                                                          |                 |

**Liabilities**

LIABILITIES IN EXCESS OF \$1,000:

| Name of Creditor        | Address of Creditor          | Amount of Liability |
|-------------------------|------------------------------|---------------------|
| San Antonio Citizens CU | PO Box 1057, San Antonio, FL | \$ 33,977.83        |
| Truist                  | PO Box 580048, Charlotte, NC | \$ 53,786.36        |
| Chase Bank              | PO Box 1423, Charlotte, NC   | \$ 20,000.00        |

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

| Name of Creditor | Address of Creditor | Amount of Liability |
|------------------|---------------------|---------------------|
| N/A              |                     |                     |

**Income**

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income.

☐ I elect to file a copy of my 2022 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

| Name of Source of Income Exceeding \$1,000 | Address of Source of Income | Amount      |
|--------------------------------------------|-----------------------------|-------------|
| Cattle Sales                               | PO Box 668, Dade City, FL   | \$ 2,000.00 |
| See Attached                               |                             |             |

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

| Business Entity | Major Sources of Business Income | Address | Principal Business Activity of Source |
|-----------------|----------------------------------|---------|---------------------------------------|
| N/A             |                                  |         |                                       |

**Interests in Specified Businesses****Business Entity # 1**

N/A

**Training**

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

**Signature of Reporting Official or Candidate**

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

***Linda H Babb***

Digitally signed: 07/06/2023

Filed with COE: 07/06/2023

## 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

BABB

If joint return, spouse's first name and middle initial

LINDA H

Last name

BABB

Home address (number and street)

P.O. box, see instructions.

Apt. no.

If you have a foreign address, also complete spaces below.

Foreign country name

Foreign province/state/county

State

ZIP code

Foreign postal code

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.☐ You ☐ Spouse

## Digital Assets

At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

## Standard Deduction

☐ Someone can claim:☐ You as a dependent☐ Your spouse as a dependent☐ Yes ☒ No☐ 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 Instr. and check here <input type="checkbox"/> | (1) First name and 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 |
|                                                                                  |                              |                            | GRANDCHILD              | <input checked="" type="checkbox"/>                    |                             |
|                                                                                  |                              |                            | GRANDCHILD              | <input checked="" type="checkbox"/>                    |                             |

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.  
If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

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

|    |                                                                                        |    |         |
|----|----------------------------------------------------------------------------------------|----|---------|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions)                                | 1a | 221,885 |
| b  | Household employee wages not reported on Form(s) W-2                                   | 1b |         |
| c  | Tip income not reported on line 1a (see instructions)                                  | 1c |         |
| d  | Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                | 1d |         |
| e  | Taxable dependent care benefits from Form 2441, line 26                                | 1e |         |
| f  | Employer-provided adoption benefits from Form 8839, line 29                            | 1f |         |
| g  | Wages from Form 8919, line 6                                                           | 1g |         |
| h  | Other earned income (see instructions)                                                 | 1h |         |
| i  | Nontaxable combat pay election (see instructions)                                      | 1i |         |
| z  | Add lines 1a through 1h                                                                |    |         |
| 2a | Tax-exempt interest                                                                    | 2a | 938     |
| 3a | Qualified dividends                                                                    | 3a | 1,371   |
| 4a | IRA distributions                                                                      | 4a |         |
| 5a | Pensions and annuities                                                                 | 5a | 53,607  |
| 6a | Soc. sec. ben.                                                                         | 6a | 34,444  |
| b  | Taxable interest                                                                       | 1z | 221,885 |
| b  | Ordinary dividends                                                                     | 2b | 18      |
| b  | Taxable amount                                                                         | 3b | 1,477   |
| b  | Taxable amount                                                                         | 4b |         |
| b  | Taxable amount                                                                         | 5b | 53,607  |
| b  | Taxable amount                                                                         | 6b | 29,277  |
| 7  | Capital gain or (loss). Attach Schedule D if required. If not required, check here     | 7  |         |
| 8  | Other income from Schedule 1, line 10                                                  | 8  | -4,913  |
| 9  | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income                  | 9  | 301,351 |
| 10 | Adjustments to income from Schedule 1, line 26                                         | 10 | 0       |
| 11 | Subtract line 10 from line 9. This is your adjusted gross income                       | 11 | 301,351 |
| 12 | Standard deduction or itemized deductions (from Schedule A)                            | 12 | 28,700  |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A                      | 13 |         |
| 14 | Add lines 12 and 13                                                                    | 14 | 28,700  |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income | 15 | 272,651 |

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

## Tax and Credits

|    |                                                                                                                    |    |        |
|----|--------------------------------------------------------------------------------------------------------------------|----|--------|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 | 16 | 52,984 |
| 3  | <input type="checkbox"/>                                                                                           | 17 |        |
| 17 | Amount from Schedule 2, line 3                                                                                     | 18 | 52,984 |
| 18 | Add lines 16 and 17                                                                                                | 19 | 4,000  |
| 19 | Child tax credit or credit for other dependents from Schedule 8812                                                 | 20 | 132    |
| 20 | Amount from Schedule 3, line 8                                                                                     | 21 | 4,132  |
| 21 | Add lines 19 and 20                                                                                                | 22 | 48,852 |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0-                                                          | 23 | 57     |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21                                               | 24 | 48,909 |
| 24 | Add lines 22 and 23. This is your total tax                                                                        |    |        |

## Payments

|    |                                                                                         |     |        |     |        |
|----|-----------------------------------------------------------------------------------------|-----|--------|-----|--------|
| 25 | Federal income tax withheld from:                                                       | 25a | 40,870 | 25d | 47,732 |
| a  | Form(s) W-2                                                                             | 25b | 6,862  | 26  |        |
| b  | Form(s) 1099                                                                            | 25c |        |     |        |
| c  | Other forms (see instructions)                                                          |     |        |     |        |
| d  | Add lines 25a through 25c                                                               |     |        |     |        |
| 26 | 2022 estimated tax payments and amount applied from 2021 return                         |     |        |     |        |
| 27 | Earned income credit (EIC)                                                              | 27  |        |     |        |
| 28 | Additional child tax credit from Schedule 8812                                          | 28  |        |     |        |
| 29 | American opportunity credit from Form 8863, line 8                                      | 29  |        |     |        |
| 30 | Reserved for future use                                                                 | 30  |        |     |        |
| 31 | Amount from Schedule 3, line 15                                                         | 31  |        |     |        |
| 32 | Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits | 32  |        |     |        |
| 33 | Add lines 25d, 28, and 32. These are your total payments                                | 33  |        |     | 47,732 |

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

## Refund

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

Direct deposit?  
See instructions.

## Amount You Owe

|    |                                                                                                                                                                                   |    |       |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|
| 37 | Subtract line 33 from line 24. This is the amount you owe.<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | 37 | 1,177 |
| 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 instr.) \_\_\_\_\_

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 instr.) \_\_\_\_\_

LEGAL

Phone no. \_\_\_\_\_

Email address \_\_\_\_\_

## Paid

|                             |                                                        |          |              |                                        |
|-----------------------------|--------------------------------------------------------|----------|--------------|----------------------------------------|
| Preparer's name             | Preparer's signature                                   | Date     | PTIN         | Check if:                              |
| W. DENNIS KOSKI             | W. DENNIS KOSKI                                        | 04/05/23 |              | <input type="checkbox"/> Self-employed |
| Firm's name                 | Firm's address                                         |          | Phone no.    | Firm's EIN                             |
| THE ACCOUNTING CLINIC, INC. | 2519 MCMULLEN BOOTH RD #510-323<br>CLEARWATER FL 33761 |          | 727-785-6697 | 59-3223342                             |

## Preparer Use Only

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

Form 1040 (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](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

**& LINDA H BABB**

Your social security number

**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  | <b>-4,913</b> |
| 8  | Other income:                                                                                                                             |    | 7  |               |
| 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 ABLE 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 | <b>-4,913</b> |

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

Schedule 1 (Form 1040) 2022

**SCHEDULE 2**  
**(Form 1040)**

**Additional Taxes**

Department of the Treasury  
Internal Revenue Service

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

**& LINDA H BABB**

Your social security number

**Part I Tax**

1 Alternative minimum tax. Attach Form 6251

2 Excess advance premium tax credit repayment. Attach Form 8962

3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

**Part II Other Taxes**

4 Self-employment tax. Attach Schedule SE

5 Social security and Medicare tax on unreported tip income.  
Attach Form 4137

6 Uncollected social security and Medicare tax on wages. Attach  
Form 8919

7 Total additional social security and Medicare tax. Add lines 5 and 6

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.  
If not required, check here ☐

9 Household employment taxes. Attach Schedule H

10 Repayment of first-time homebuyer credit. Attach Form 5405 if required

11 Additional Medicare Tax. Attach Form 8959

12 Net investment income tax. Attach Form 8960

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life  
insurance from Form W-2, box 12

14 Interest on tax due on installment income from the sale of certain residential lots  
and timeshares

15 Interest on the deferred tax on gain from certain installment sales with a sales price  
over \$150,000

16 Recapture of low-income housing credit. Attach Form 8611

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes (continued)**

Page **2**

|                                                                                                                                                                   |            |           |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|-----------|
| <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> | <b>57</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.

BABBERRY 04/05/2023

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **03**

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

**& LINDA H BABB**

Your social security number

**Part I Nonrefundable Credits**

|   |                                                                                        |    |     |
|---|----------------------------------------------------------------------------------------|----|-----|
| 1 | Foreign tax credit. Attach Form 1116 if required                                       | 1  | 132 |
| 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  |     |
| 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  | 132 |

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name of proprietor

**Profit or Loss From Farming**

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No

**14**

Social security number (SSN)

**LINDA H RABB**

**A** Principal crop or activity

**CATTLE & HOG SALES**

**B** Enter code from Part IV  
**112111**

**C** Accounting method:

☒ Cash ☐ Accrual

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

**E** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses

☒ Yes ☐ No

**F** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions

☐ Yes ☒ No

**G** If "Yes," did you or will you file required Form(s) 1099?

☐ Yes ☐ No

**Part I Farm Income - Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)**

|                                                                                                                                                                                                  |           |              |                                     |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|-------------------------------------|--------------|
| <b>1a</b> Sales of purchased livestock and other resale items (see instructions)                                                                                                                 | <b>1a</b> | <b>4,580</b> | <b>1c</b>                           | <b>4,280</b> |
| <b>b</b> Cost or other basis of purchased livestock or other items reported on line 1a                                                                                                           | <b>1b</b> | <b>300</b>   | <b>2</b>                            |              |
| <b>c</b> Subtract line 1b from line 1a                                                                                                                                                           |           |              | <b>3b</b> Taxable amount            |              |
| <b>2</b> Sales of livestock, produce, grains, and other products you raised                                                                                                                      |           |              | <b>4b</b> Taxable amount            |              |
| <b>3a</b> Cooperative distributions (Form(s) 1099-PATR)                                                                                                                                          | <b>3a</b> |              | <b>5a</b>                           |              |
| <b>4a</b> Agricultural program payments (see instructions)                                                                                                                                       | <b>4a</b> |              | <b>5c</b> Taxable amount            |              |
| <b>5a</b> Commodity Credit Corporation (CCC) loans reported under election                                                                                                                       | <b>5b</b> |              | <b>6b</b> Taxable amount            |              |
| <b>b</b> CCC loans forfeited                                                                                                                                                                     |           |              | <b>6d</b> Amount deferred from 2021 |              |
| <b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):                                                                                                          | <b>6a</b> |              | <b>7</b>                            |              |
| <b>a</b> Amount received in 2022                                                                                                                                                                 |           |              | <b>8</b>                            |              |
| <b>c</b> If election to defer to 2023 is attached, check here <input type="checkbox"/>                                                                                                           |           |              | <b>9</b>                            | <b>4,280</b> |
| <b>7</b> Custom hire (machine work) income                                                                                                                                                       |           |              |                                     |              |
| <b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                      |           |              |                                     |              |
| <b>9</b> Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions |           |              |                                     |              |

**Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.**

|                                                                                               |            |              |                                              |            |               |
|-----------------------------------------------------------------------------------------------|------------|--------------|----------------------------------------------|------------|---------------|
| <b>10</b> Car and truck expenses (see instructions). Also attach Form 4562                    | <b>10</b>  | <b>1,936</b> | <b>23</b> Pension and profit-sharing plans   | <b>23</b>  |               |
| <b>11</b> Chemicals                                                                           | <b>11</b>  |              | <b>24</b> Rent or lease (see instructions):  |            |               |
| <b>12</b> Conservation expenses (see instructions)                                            | <b>12</b>  |              | <b>a</b> Vehicles, machinery, equipment      | <b>24a</b> |               |
| <b>13</b> Custom hire (machine work)                                                          | <b>13</b>  |              | <b>b</b> Other (land, animals, etc.)         | <b>24b</b> |               |
| <b>14</b> Depreciation and section 179 expense (see instructions)                             | <b>14</b>  | <b>1,435</b> | <b>25</b> Repairs and maintenance            | <b>25</b>  | <b>46</b>     |
| <b>15</b> Employee benefit programs other than on line 23                                     | <b>15</b>  |              | <b>26</b> Seeds and plants                   | <b>26</b>  |               |
| <b>16</b> Feed                                                                                | <b>16</b>  | <b>3,472</b> | <b>27</b> Storage and warehousing            | <b>27</b>  |               |
| <b>17</b> Fertilizers and lime                                                                | <b>17</b>  |              | <b>28</b> Supplies                           | <b>28</b>  | <b>556</b>    |
| <b>18</b> Freight and trucking                                                                | <b>18</b>  |              | <b>29</b> Taxes                              | <b>29</b>  | <b>200</b>    |
| <b>19</b> Gasoline, fuel, and oil                                                             | <b>19</b>  | <b>283</b>   | <b>30</b> Utilities                          | <b>30</b>  |               |
| <b>20</b> Insurance (other than health)                                                       | <b>20</b>  | <b>118</b>   | <b>31</b> Veterinary, breeding, and medicine | <b>31</b>  | <b>242</b>    |
| <b>21</b> Interest (see instructions):                                                        |            |              | <b>32</b> Other expenses (specify):          |            |               |
| <b>a</b> Mortgage (paid to banks, etc.)                                                       | <b>21a</b> |              | <b>a</b> BUTCHER COSTS                       | <b>32a</b> | <b>630</b>    |
| <b>b</b> Other                                                                                | <b>21b</b> |              | <b>b</b> MEMBERSHIP DUES                     | <b>32b</b> | <b>125</b>    |
| <b>22</b> Labor hired (less employment credits)                                               | <b>22</b>  |              | <b>c</b> PROFESSIONAL SERVIC                 | <b>32c</b> | <b>150</b>    |
|                                                                                               |            |              | <b>d</b>                                     | <b>32d</b> |               |
|                                                                                               |            |              | <b>e</b>                                     | <b>32e</b> |               |
|                                                                                               |            |              | <b>f</b>                                     | <b>32f</b> |               |
| <b>33</b> Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions |            |              | <b>33</b>                                    |            | <b>9,193</b>  |
| <b>34</b> Net farm profit or (loss). Subtract line 33 from line 9                             |            |              | <b>34</b>                                    |            | <b>-4,913</b> |

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

**35** Reserved for future use.

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:

**a** ☒ All investment is at risk.

**b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

## Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2022

Attachment  
Sequence No. 19Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

BABB

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income      c ☒ Passive category income      e ☐ Section 901(j) income      g ☐ Lump-sum distributions  
 b ☐ Foreign branch category income      d ☐ General category income      f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)**

| i Enter the name of the foreign country or U.S. possession                                                                                                                                                                                   | Foreign Country or U.S. Possession |   |   | Total<br>(Add cols. A, B, and C.) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---|---|-----------------------------------|
|                                                                                                                                                                                                                                              | A OC                               | B | C |                                   |
| 1a Gross income from sources within country shown above and of the type checked above (see instructions):                                                                                                                                    | VARIOUS                            |   |   |                                   |
| <b>DIVIDENDS &amp; INTEREST</b>                                                                                                                                                                                                              |                                    |   |   |                                   |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/> | 1,477                              |   |   | 1a 1,477                          |
| <b>Deductions and losses (Caution: See instructions):</b>                                                                                                                                                                                    |                                    |   |   |                                   |
| 2 Expenses definitely related to the income on line 1a (attach statement)                                                                                                                                                                    |                                    |   |   |                                   |
| 3 Pro rata share of other deductions not definitely related:                                                                                                                                                                                 |                                    |   |   |                                   |
| a Certain itemized deductions or standard deduction (see instructions)                                                                                                                                                                       | 28,700                             |   |   |                                   |
| b Other dedts. (attach stmt.)                                                                                                                                                                                                                |                                    |   |   |                                   |
| c Add lines 3a and 3b                                                                                                                                                                                                                        | 28,700                             |   |   |                                   |
| d Gross foreign source income (see instructions)                                                                                                                                                                                             | 1,477                              |   |   |                                   |
| e Gross income from all sources (see instructions)                                                                                                                                                                                           | 310,544                            |   |   |                                   |
| f Divide line 3d by line 3a (see instructions)                                                                                                                                                                                               | 0.0048                             |   |   |                                   |
| g Multiply line 3c by line 3f                                                                                                                                                                                                                | 137                                |   |   |                                   |
| 4 Pro rata share of interest expense (see instructions):                                                                                                                                                                                     |                                    |   |   |                                   |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)                                                                                                                                                  |                                    |   |   |                                   |
| b Other interest expense                                                                                                                                                                                                                     |                                    |   |   |                                   |
| 5 Losses from foreign sources                                                                                                                                                                                                                |                                    |   |   |                                   |
| 6 Add lines 2, 3g, 4a, 4b, and 5                                                                                                                                                                                                             | 137                                |   |   | 6 137                             |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2                                                                                                                                                                 |                                    |   |   | 7 1,340                           |

**Part II Foreign Taxes Paid or Accrued (see instructions)**

| Country | Credit is claimed for taxes (you must check one)<br>(i) <input checked="" type="checkbox"/> Paid<br>(k) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued |               |                         |              |                                         |               |                         |              |                                         |
|---------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------|-------------------------|--------------|-----------------------------------------|---------------|-------------------------|--------------|-----------------------------------------|
|         |                                                                                                                                          | In foreign currency           |               |                         |              | In U.S. dollars                         |               |                         |              |                                         |
|         |                                                                                                                                          | Taxes withheld at source on:  |               |                         |              | Taxes withheld at source on:            |               |                         |              |                                         |
|         |                                                                                                                                          | (l) Date paid or accrued      | (m) Dividends | (n) Rents and royalties | (o) Interest | (p) Other foreign taxes paid or accrued | (q) Dividends | (r) Rents and royalties | (s) Interest | (t) Other foreign taxes paid or accrued |
| A       | 1099 TAX                                                                                                                                 |                               |               |                         |              | 132                                     |               |                         |              | 132                                     |
| B       |                                                                                                                                          |                               |               |                         |              |                                         |               |                         |              |                                         |
| C       |                                                                                                                                          |                               |               |                         |              |                                         |               |                         |              |                                         |

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 8 132

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2022)

Page 2

**Part III Figuring the Credit**

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    |         |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|--|
| 9  | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I                                                                                                                                                                                                                                                                                                                                                                                                                          | 9  | 132     |  |
| 10 | Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)                                                                                                                                                                                                                                                                                                                          | 10 |         |  |
| 11 | Add lines 9 and 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 11 | 132     |  |
| 12 | Reduction in foreign taxes (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12 |         |  |
| 13 | Taxes reclassified under high tax kickout (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 13 |         |  |
| 14 | Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 14 | 132     |  |
| 15 | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions                                                                                                                                                                                                                                                                                                                                                         | 15 | 1,340   |  |
| 16 | Adjustments to line 15 (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 16 |         |  |
| 17 | Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)                                                                                                                                                                                                                                     | 17 | 1,340   |  |
| 18 | <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption<br><b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.                                                                                                                                                                                                                                       | 18 | 272,651 |  |
| 19 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 19 | 0.0049  |  |
| 20 | <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions.<br><b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions. | 20 | 52,984  |  |
| 21 | Multiply line 20 by line 19 (maximum amount of credit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 21 | 260     |  |
| 22 | Increase in limitation (section 960 (c))                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 22 |         |  |
| 23 | Add lines 21 and 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23 | 260     |  |
| 24 | Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions                                                                                                                                                                                                                                                                                                                            | 24 | 132     |  |

**Part IV Summary of Credits From Separate Parts III (see instructions)**

|    |                                                                                                                                                                                            |    |     |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|--|
| 25 | Credit for taxes on section 951A category income                                                                                                                                           | 25 |     |  |
| 26 | Credit for taxes on foreign branch category income                                                                                                                                         | 26 |     |  |
| 27 | Credit for taxes on passive category income                                                                                                                                                | 27 |     |  |
| 28 | Credit for taxes on general category income                                                                                                                                                | 28 |     |  |
| 29 | Credit for taxes on section 901(j) income                                                                                                                                                  | 29 |     |  |
| 30 | Credit for taxes on certain income re-sourced by treaty                                                                                                                                    | 30 |     |  |
| 31 | Credit for taxes on lump-sum distributions                                                                                                                                                 | 31 |     |  |
| 32 | Add lines 25 through 31                                                                                                                                                                    | 32 |     |  |
| 33 | Enter the <b>smaller</b> of line 20 or line 32                                                                                                                                             | 33 | 132 |  |
| 34 | Reduction of credit for international boycott operations. See instructions for line 12                                                                                                     | 34 |     |  |
| 35 | Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a | 35 | 132 |  |

**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Credits for Qualifying Children  
and Other Dependents**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. 47

**& LINDA H BABB**

Your social security number

**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  | 301,351 |
| 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  | 301,351 |
| 4  | Number of qualifying children under age 17 with the required social security number                                                                                                                                                                                                                                                                   | 4  | 2       |
| 5  | Multiply line 4 by \$2,000                                                                                                                                                                                                                                                                                                                            | 5  | 4,000   |
| 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<br><b>Caution:</b> 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.                | 6  |         |
| 7  | Multiply line 6 by \$500                                                                                                                                                                                                                                                                                                                              | 7  |         |
| 8  | Add lines 5 and 7                                                                                                                                                                                                                                                                                                                                     | 8  | 4,000   |
| 9  | Enter the amount shown below for your filing status.<br>• Married filing jointly—\$400,000<br>• All other filing statuses—\$200,000                                                                                                                                                                                                                   | 9  | 400,000 |
| 10 | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• 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 | 0       |
| 11 | Multiply line 10 by 5% (0.05)                                                                                                                                                                                                                                                                                                                         | 11 |         |
| 12 | Is the amount on line 8 more than the amount on line 11?<br><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.<br><input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | 12 | 4,000   |
| 13 | Enter the amount from the Credit Limit Worksheet A                                                                                                                                                                                                                                                                                                    | 13 | 52,852  |
| 14 | Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.<br>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.                                                                                                                                                                                   | 14 | 4,000   |

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

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

Schedule 8812 (Form 1040) 2022

**Part II-A Additional Child Tax Credit for All Filers**

Page 2

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

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 15  | Check this box if you do <b>not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.                                                                                                                                                                                                                                                                                                                                                                       |     |  |
| 16a | Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.                                                                                                                                                                                                                                                                                                                                              | 16a |  |
| b   | Number of qualifying children under 17 with the required social security number: _____ x \$1,200.<br>Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.<br><b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.                                                                                                                              | 16b |  |
| 17  | Enter the <b>smaller</b> of line 16a or line 16b                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 17  |  |
| 18a | Earned income (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 18a |  |
| b   | Nontaxable combat pay (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 18b |  |
| 19  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result                                                                                                                                                                                                                                                                 | 19  |  |
| 20  | Multiply the amount on line 19 by 15% (0.15) and enter the result<br><b>Next.</b> On line 16b, is the amount \$4,500 or more?<br><input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.<br><input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | 20  |  |

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

|    |                                                                                                                                                                                                                                                                              |    |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 21 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions | 21 |  |
| 22 | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13                                                                                                     | 22 |  |
| 23 | Add lines 21 and 22                                                                                                                                                                                                                                                          | 23 |  |
| 24 | <b>1040 and</b><br><b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.<br><b>1040-NR filers:</b> 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 <b>larger</b> of line 20 or line 25<br><b>Next,</b> enter the <b>smaller</b> 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 | 0 |
|----|--------------------------------------------------------------------------------------------------------|----|---|

**Qualified Business Income Deduction  
Simplified Computation**

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

04/05/2023

OMB No. 1545-2294

**2022**Attachment  
Sequence No. **55**

Name(s) shown on return

**& LINDA H BABB**

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| 1   | (a) Trade, business, or aggregation name | (b) Taxpayer identification number | (c) Qualified business income or (loss) |
|-----|------------------------------------------|------------------------------------|-----------------------------------------|
| i   | <b>CATTLE &amp; HOG SALES</b>            |                                    | <b>-4,913</b>                           |
| ii  |                                          |                                    |                                         |
| iii |                                          |                                    |                                         |
| iv  |                                          |                                    |                                         |
| v   |                                          |                                    |                                         |

  

|    |                                                                                                                                                               |                |               |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| 2  | Total qualified business income or (loss). Combine lines 1i through 1v, column (c)                                                                            | <b>-4,913</b>  |               |
| 3  | Qualified business net (loss) carryforward from the prior year                                                                                                | <b>29,242</b>  |               |
| 4  | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-                                                                            | <b>0</b>       |               |
| 5  | Qualified business income component. Multiply line 4 by 20% (0.20)                                                                                            |                |               |
| 6  | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)                                                            |                |               |
| 7  | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year                                                                            |                |               |
| 8  | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-                                                              | <b>0</b>       |               |
| 9  | REIT and PTP component. Multiply line 8 by 20% (0.20)                                                                                                         |                |               |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9                                                                           |                | <b>0</b>      |
| 11 | Taxable income before qualified business income deduction (see instructions)                                                                                  | <b>272,651</b> |               |
| 12 | Net capital gain (see instructions)                                                                                                                           | <b>1,371</b>   |               |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0-                                                                                                     | <b>271,280</b> |               |
| 14 | Income limitation. Multiply line 13 by 20% (0.20)                                                                                                             |                | <b>54,256</b> |
| 15 | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) |                | <b>0</b>      |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-                                                          |                | <b>34,155</b> |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-                                            |                |               |

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

Form **8995** (2022)

**Paid Preparer's Due Diligence Checklist**

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status  
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

04/05/2023

OMB No. 1545-0074

For tax year  
20 **22**Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

**& LINDA H BABB**

Taxpayer identification number

Preparer's name

**W. DENNIS KOSKI**

Preparer taxpayer identification number

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                                  | N/A                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)                                                                                                                                                                                                                                                                                                                                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?                                                                                                                                                   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.                                                                                                                                                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.                                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)                                                                                                                                                                                                                                                                                             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information?                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)                                                                                                                                                                                                                                                                                                        | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s). | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| List those documents provided by the taxpayer, if any, that you relied on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                                     |                                     |
| <b>HEALTH CARE PROVIDER STATEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                     |                                     |                                     |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)                                                                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| a Did you complete the required recertification Form 8862?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2022)

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

|                                                                                                                                                                                                                                                                                 | Yes                      | No                       | N/A                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?                                                                                                                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?                                                                                                                             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

|                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/A                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?                                                                                                                    | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?                                           | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

|                                                                                                                                                                       | Yes                      | No                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

|                                                                                                                                                                                                                   | Yes                      | No                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - A copy of this Form 8867.
  - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

|                                                                                                                              | Yes                                 | No                       |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Net Investment Income Tax—  
Individuals, Estates, and Trusts

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

2022

Attachment  
Sequence No. 72Department of the Treasury  
Internal Revenue Service

Name(s) shown on your tax return

&amp; LINDA H BABB

Your social security number or EIN

## Part I Investment Income

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

|    |                                                                                                                             |    |       |
|----|-----------------------------------------------------------------------------------------------------------------------------|----|-------|
| 1  | Taxable interest (see instructions)                                                                                         | 1  | 18    |
| 2  | Ordinary dividends (see instructions)                                                                                       | 2  | 1,477 |
| 3  | Annuities (see instructions)                                                                                                | 3  |       |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)                                | 4a |       |
| b  | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) | 4b |       |
| c  | Combine lines 4a and 4b                                                                                                     | 4c |       |
| 5a | Net gain or loss from disposition of property (see instructions)                                                            | 5a |       |
| b  | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)           | 5b |       |
| c  | Adjustment from disposition of partnership interest or S corporation stock (see instructions)                               | 5c |       |
| d  | Combine lines 5a through 5c                                                                                                 | 5d |       |
| 6  | Adjustments to investment income for certain CFCs and PFICs (see instructions)                                              | 6  |       |
| 7  | Other modifications to investment income (see instructions)                                                                 | 7  |       |
| 8  | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7                                                            | 8  | 1,495 |

## Part II Investment Expenses Allocable to Investment Income and Modifications

|    |                                                         |    |  |
|----|---------------------------------------------------------|----|--|
| 9a | Investment interest expenses (see instructions)         | 9a |  |
| b  | State, local, and foreign income tax (see instructions) | 9b |  |
| c  | Miscellaneous investment expenses (see instructions)    | 9c |  |
| d  | Add lines 9a, 9b, and 9c                                | 9d |  |
| 10 | Additional modifications (see instructions)             | 10 |  |
| 11 | Total deductions and modifications. Add lines 9d and 10 | 11 |  |

## Part III Tax Computation

|     |                                                                                                                                                                                 |     |         |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 12  | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0- | 12  | 1,495   |
| 13  | Modified adjusted gross income (see instructions)                                                                                                                               | 13  | 301,351 |
| 14  | Threshold based on filing status (see instructions)                                                                                                                             | 14  | 250,000 |
| 15  | Subtract line 14 from line 13. If zero or less, enter -0-                                                                                                                       | 15  | 51,351  |
| 16  | Enter the smaller of line 12 or line 15                                                                                                                                         | 16  | 1,495   |
| 17  | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                       | 17  | 57      |
| 18a | Net investment income (line 12 above)                                                                                                                                           | 18a |         |
| b   | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)                                                                    | 18b |         |
| c   | Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-                                                             | 18c |         |
| 19a | Adjusted gross income (see instructions)                                                                                                                                        | 19a |         |
| b   | Highest tax bracket for estates and trusts for the year (see instructions)                                                                                                      | 19b |         |
| c   | Subtract line 19b from line 19a. If zero or less, enter -0-                                                                                                                     | 19c |         |
| 20  | Enter the smaller of line 18c or line 19c                                                                                                                                       | 20  |         |
| 21  | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                | 21  |         |

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

Form 8960 (2022)

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2022**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**& LINDA H BABB**

Identifying number

Business or activity to which this form relates

**CATTLE & HOG SALES****Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

|    |                                                                                                                                         |                              |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1  | Maximum amount (see instructions)                                                                                                       | 1                            | 1,080,000        |
| 2  | Total cost of section 179 property placed in service (see instructions)                                                                 | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)                                                | 3                            | 2,700,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-                                                        | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property                                                                                                             | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29                                                                                          | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7                                                    | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8                                                                              | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2021 Form 4562                                                                   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions                       | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11                                                    | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12                                                             | 13                           |                  |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

|    |                                                                                                                                            |    |       |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|----|-------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 |       |
| 15 | Property subject to section 168(f)(1) election                                                                                             | 15 |       |
| 16 | Other depreciation (including ACRS)                                                                                                        | 16 | 1,435 |

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

|    |                                                                                                                                   |    |   |
|----|-----------------------------------------------------------------------------------------------------------------------------------|----|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2022                                                  | 17 | 0 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here |    |   |

**Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |                                                                            |                     |                |            |                            |
| b 5-year property              |                                      |                                                                            |                     |                |            |                            |
| c 7-year property              |                                      |                                                                            |                     |                |            |                            |
| d 10-year property             |                                      |                                                                            |                     |                |            |                            |
| e 15-year property             |                                      |                                                                            |                     |                |            |                            |
| f 20-year property             |                                      |                                                                            |                     |                |            |                            |
| g 25-year property             |                                      |                                                                            |                     |                |            |                            |
| h Residential rental property  |                                      |                                                                            | 25 yrs.             |                | S/L        |                            |
|                                |                                      |                                                                            | 27.5 yrs.           | MM             | S/L        |                            |
|                                |                                      |                                                                            | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property |                                      |                                                                            | 39 yrs.             | MM             | S/L        |                            |
|                                |                                      |                                                                            |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 30-year      |  |  | 30 yrs. | MM | S/L |  |
| d 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |                                                                                                                                                                                                            |    |       |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|
| 21 | Listed property. Enter amount from line 28                                                                                                                                                                 | 21 |       |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 1,435 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                                    | 23 |       |

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2022)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) Page 2

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

| <b>24a</b> Do you have evidence to support the business/investment use claimed?                                                                                                    |                                  |                                                  |                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |                           | <b>24b</b> If "Yes," is the evidence written? |                                  |                                    |           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------|----------------------------|---------------------------------------------------------------------|---------------------------|-----------------------------------------------|----------------------------------|------------------------------------|-----------|---------------------------------------------------------------------|--|
| (a)<br>Type of property<br>(list vehicles first)                                                                                                                                   | (b)<br>Date placed<br>in service | (c)<br>Business/<br>investment use<br>percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only)  | (f)<br>Recovery<br>period | (g) 4<br>Method/<br>Convention                | (h)<br>Depreciation<br>deduction | (i)<br>Elected section 179<br>cost |           |                                                                     |  |
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions. |                                  |                                                  |                            |                                                                     |                           |                                               |                                  |                                    | <b>25</b> |                                                                     |  |
| <b>26</b> Property used more than 50% in a qualified business use:                                                                                                                 |                                  |                                                  |                            |                                                                     |                           |                                               |                                  |                                    |           |                                                                     |  |
|                                                                                                                                                                                    |                                  | %                                                |                            |                                                                     |                           |                                               |                                  |                                    |           |                                                                     |  |
|                                                                                                                                                                                    |                                  | %                                                |                            |                                                                     |                           |                                               |                                  |                                    |           |                                                                     |  |
| <b>27</b> Property used 50% or less in a qualified business use:                                                                                                                   |                                  |                                                  |                            |                                                                     |                           |                                               |                                  |                                    |           |                                                                     |  |
| <b>TRUCK</b>                                                                                                                                                                       | <b>11/28/19</b>                  | <b>22.66%</b>                                    |                            |                                                                     |                           | S/L-                                          |                                  |                                    |           |                                                                     |  |
|                                                                                                                                                                                    |                                  | %                                                |                            |                                                                     |                           | S/L-                                          |                                  |                                    |           |                                                                     |  |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1                                                                                        |                                  |                                                  |                            |                                                                     |                           |                                               | <b>28</b>                        |                                    |           |                                                                     |  |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1                                                                                                     |                                  |                                                  |                            |                                                                     |                           |                                               | <b>29</b>                        |                                    |           |                                                                     |  |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|                                                                                                  | (a)<br>Vehicle 1                           | (b)<br>Vehicle 2               | (c)<br>Vehicle 3                | (d)<br>Vehicle 4               | (e)<br>Vehicle 5                | (f)<br>Vehicle 6               |
|--------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------|---------------------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>30</b> Total business/investment miles driven during the year (don't include commuting miles) | 3,192                                      |                                |                                 |                                |                                 |                                |
| <b>31</b> Total commuting miles driven during the year                                           |                                            |                                |                                 |                                |                                 |                                |
| <b>32</b> Total other personal (noncommuting) miles driven                                       | 10,896                                     |                                |                                 |                                |                                 |                                |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32                            | 14,088                                     |                                |                                 |                                |                                 |                                |
| <b>34</b> Was the vehicle available for personal use during off-duty hours?                      | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?              | <input checked="" type="checkbox"/>        | <input type="checkbox"/>       | <input type="checkbox"/>        | <input type="checkbox"/>       | <input type="checkbox"/>        | <input type="checkbox"/>       |
| <b>36</b> Is another vehicle available for personal use?                                         | <input checked="" type="checkbox"/>        | <input type="checkbox"/>       | <input type="checkbox"/>        | <input type="checkbox"/>       | <input type="checkbox"/>        | <input type="checkbox"/>       |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

|                                                                                                                                                                                                                                  | Yes | No                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?                                                                                        |     | <input checked="" type="checkbox"/> |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners |     | <input checked="" type="checkbox"/> |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?                                                                                                                                                         |     | <input checked="" type="checkbox"/> |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?                                                   |     | <input checked="" type="checkbox"/> |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions                                                                                                                       |     | <input checked="" type="checkbox"/> |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

| (a)<br>Description of costs                                                               | (b)<br>Date amortization<br>begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization<br>period or<br>percentage | (f)<br>Amortization for this year |
|-------------------------------------------------------------------------------------------|------------------------------------|---------------------------|---------------------|------------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2022 tax year (see instructions): |                                    |                           |                     |                                                |                                   |
|                                                                                           |                                    |                           |                     |                                                |                                   |
| <b>43</b> Amortization of costs that began before your 2022 tax year                      |                                    |                           |                     |                                                | <b>43</b>                         |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report      |                                    |                           |                     |                                                | <b>44</b>                         |

**Form 1040, Line 2a - Tax-exempt Interest**

| Payer         | Amount |
|---------------|--------|
| RAYMOND JAMES | \$ 938 |
| TOTAL         | \$ 938 |

**Form 1040, Dividend Income**

| Payer         | Ordinary<br>Dividends | Qualified<br>Dividends | Section 199A<br>Dividends |
|---------------|-----------------------|------------------------|---------------------------|
| RAYMOND JAMES | \$ 1,477              | \$ 1,371               | \$                        |
| TOTAL         | \$ 1,477              | \$ 1,371               | \$                        |

**CATTLE & HOG SALES**

**Schedule F. Line 1 - Sales of Livestock and Other Resale Items**

| <u>Description</u>    | <u>Amount</u>          |
|-----------------------|------------------------|
| SALE OF CATTLE & HOGS | \$ <u>4,580</u>        |
| TOTAL                 | \$ <u><u>4,580</u></u> |

## Federal Statements

## Passive Income from B&amp;D

## Form 1116 line 1a - Gross Income From Sources Within Country

| Description                         | A        | B  | C  |
|-------------------------------------|----------|----|----|
| FOREIGN QUALIFIED DIVIDENDS         |          |    |    |
| FRGN QUALIFIED DIVS - NO ADJUSTMENT | \$ 1,371 | \$ | \$ |
| OTHER FOREIGN GROSS INCOME          |          |    |    |
| 1116 FOREIGN GROSS INCOME           | 1,477    |    |    |
| - 1116 FOREIGN QUALIFIED DIVIDENDS  | 1,371    |    |    |
|                                     | 106      |    |    |
| TOTAL                               | 1,477    |    |    |

## Passive Income from B&amp;D

## Form 1116 line 3e - Gross Income from All Sources

| Description                       | Amount     |
|-----------------------------------|------------|
| 1040 LN 1/2B-5B SCH 1 LN 1/2A/7/8 | \$ 306,264 |
| GROSS SCH F FARM INCOME           | 4,280      |
| TOTAL                             | \$ 310,544 |

BABB, [REDACTED] & LINDA H

04/05/2023

# Federal Asset Report CATTLE & HOG SALES

FYE: 12/31/2022

| Asset                      | Description                       | Date<br>In Service | Cost   | Bus<br>% | Sec<br>179 Bonus | Basis<br>for Depr | PerConv Meth | Prior  | Current |
|----------------------------|-----------------------------------|--------------------|--------|----------|------------------|-------------------|--------------|--------|---------|
| <b>Other Depreciation:</b> |                                   |                    |        |          |                  |                   |              |        |         |
| 4                          | BARN BUILDING                     | 7/10/07            | 28,696 |          |                  | 28,696            | 20 MO S/L    | 20,804 | 1,435   |
|                            | Total Other Depreciation          |                    | 28,696 |          |                  | 28,696            |              | 20,804 | 1,435   |
|                            | Total ACRS and Other Depreciation |                    | 28,696 |          |                  | 28,696            |              | 20,804 | 1,435   |
| <b>Listed Property:</b>    |                                   |                    |        |          |                  |                   |              |        |         |
| 5                          | TRUCK                             | 11/28/19           | 0      | 22.66    |                  | 0                 | 0 HY         | 0      | 0       |
|                            |                                   |                    | 0      |          |                  | 0                 |              | 0      | 0       |
|                            | Grand Totals                      |                    | 28,696 |          |                  | 28,696            |              | 20,804 | 1,435   |
|                            | Less: Dispositions and Transfers  |                    | 0      |          |                  | 0                 |              | 0      | 0       |
|                            | Less: Start-up/Org Expense        |                    | 0      |          |                  | 0                 |              | 0      | 0       |
|                            | Net Grand Totals                  |                    | 28,696 |          |                  | 28,696            |              | 20,804 | 1,435   |

Form **1040****Reconciliation Worksheet - Taxable Income & Tax****2022**Name **LINDA H BABB**

Taxpayer Identification Number

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **MARRIED FILING JOINTLY**

Tax Pct Total Tax (ln 27) divided Total Taxable Income (ln 19)

**19.0 %**Tax Method **QUALIFIED DIVIDENDS & CAPITAL GAIN TAX WORKSHEET**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates.

Tax using capital gains rates

Tax using Ordinary rates

Tax savings

|                       | Taxable Amount | Marginal Tax Rate | Tax on Taxable Income | Marginal Tax Rate - Income Range | Amount of Income to Next Tax Bracket |
|-----------------------|----------------|-------------------|-----------------------|----------------------------------|--------------------------------------|
| Ordinary Income       | <b>271,280</b> | <b>24.0 %</b>     | <b>52,778</b>         | <b>\$178,150 - \$340,100</b>     | <b>68,820</b>                        |
| Capital Income        | <b>1,371</b>   | <b>15.0 %</b>     | <b>206</b>            | <b>\$83,550 - \$647,850</b>      | <b>646,479</b>                       |
| Capital Income - 1250 |                | %                 |                       |                                  |                                      |
| Capital Income - 1202 |                | %                 |                       |                                  |                                      |

\*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

**Income taxed at ordinary rates**

|                                                                          | (a) Taxable Income | (b) Tax*      |
|--------------------------------------------------------------------------|--------------------|---------------|
| 1. 10% rate                                                              | <b>20,550</b>      | <b>2,058</b>  |
| 2. 12% rate                                                              | <b>63,000</b>      | <b>7,563</b>  |
| 3. 22% rate                                                              | <b>94,600</b>      | <b>20,806</b> |
| 4. 24% rate                                                              | <b>93,130</b>      | <b>22,351</b> |
| 5. 32% rate                                                              |                    |               |
| 6. 35% rate                                                              |                    |               |
| 7. 37% rate                                                              |                    |               |
| 8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7 | <b>271,280</b>     | <b>52,778</b> |

**Income taxed at capital gains rates**

|                                                                               | (a)          | (b)        |
|-------------------------------------------------------------------------------|--------------|------------|
| 9. 0% capital gains rate                                                      |              |            |
| 10. 15% capital gains rate                                                    | <b>1,371</b> | <b>206</b> |
| 11. 20% capital gains rate                                                    |              |            |
| 12. 25% capital gains rate                                                    |              |            |
| 13. 28% capital gains rate                                                    |              |            |
| 14. Total taxable capital gains and capital gains tax. Add lines 9 through 13 | <b>1,371</b> | <b>206</b> |

**Total taxable income**

|                                                                                                        |                |
|--------------------------------------------------------------------------------------------------------|----------------|
| 15. Total ordinary taxable income. Enter the amount from line 8a.                                      | <b>271,280</b> |
| 16. Total capital gains taxable income. Enter the amount from line 14a.                                | <b>1,371</b>   |
| 17. Add lines 15 and 16.                                                                               | <b>272,651</b> |
| 18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.      |                |
| 19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17. | <b>272,651</b> |

**Total tax**

|                                                                                                               |               |
|---------------------------------------------------------------------------------------------------------------|---------------|
| 20. Total ordinary tax. Enter the amount from line 8b.                                                        | <b>52,778</b> |
| 21. Total capital gains tax. Enter the amount from line 14b.                                                  | <b>206</b>    |
| 22. Tax on child's interest and dividend.                                                                     |               |
| 23. Tax on lump-sum distribution.                                                                             |               |
| 24. Other taxes.                                                                                              |               |
| 25. Add lines 20 through 24.                                                                                  | <b>52,984</b> |
| 26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5. |               |
| 27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.             | <b>52,984</b> |

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

► ERO must obtain and retain completed Form 8879.  
► Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) **▶**

Taxpayer's name

**BABB**

Social security number

Spouse's name

**LINDA H****BABB**

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 | 301,351 |
| 2 | Total tax                                                     | 2 | 48,909  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 47,732  |
| 4 | Amount you want refunded to you                               | 4 |         |
| 5 | Amount you owe                                                | 5 | 1,177   |

**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 1-866-353-4537. 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 **THE ACCOUNTING CLINIC, INC.** to enter or generate my PIN **\_\_\_\_\_** 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 **▶ 04/05/23**

Spouse's PIN: check one box only

- ☒ I authorize **THE ACCOUNTING CLINIC, INC.** to enter or generate my PIN **\_\_\_\_\_** 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 **▶ 04/05/23****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.

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 **▶**

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

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

Form **8879** (Rev. 01-2021)