

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/30/2023

General Information

Name: Mrs Linda Ann Wagner Esq

Address: 179 SWAN LAKE DR, MELROSE, FL 32666

PID 300373

County: Putnam

AGENCY INFORMATION

Organization	Suborganization	Title
Putnam County School Board	Elected Constitutional Officer	School Board Member

Net Worth

My Net Worth as of December 31, 2022 was \$ 244,474.86.

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 \$ 87,300.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
179 Swan Lake Drive, Melrose, FL 32666 (tenants by the entireties)	\$ 250,000.00
3076 US HWY 98, St. James, FL 32323 (1/6 interest)	\$ 12,928.26
25710 NE State Road 26, Melrose, FL (1/2 interest, owned by Owens & Wagner, P.A.)	\$ 100,000.00
Vacant Lot behind 25710 NE State Road 26, Melrose, FL (1/2 interest, owned by Owens & Wagner, P.A.)	\$ 4,781.50
Ameris Bank - Personal Accounts	\$ 86,806.00
Ameris Bank - Business Accounts	\$ 8,908.60
Accounts Receivable - Linda A. Wagner, P.A.	\$ 36,978.00
Roth IRA - Ameriprise Money Market	\$ 1,658.05
Roth IRA - Fidelity Advisor Balanced (FXBCX)	\$ 4,757.08
Roth IRA - Fidelity Advisor Technology (FTHCX)	\$ 7,247.77

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Florida Credit Union (jointly held home mortgage)	P.O. Box 5549, Gainesville, FL 32627	\$ 108,532.49
Vystar Credit Union (jointly held auto loan)	P.O. Box 7256, Sioux Falls, SD 57117-7256	\$ 6,150.94
EdFinancial Services (student loans)	P.O. Box 36008, Knoxville, TN 37930-6008	\$ 70,523.72
Ameris Bank (Business Line of Credit, Linda A. Wagner, PA))	25501 NE State Road 26, Melrose, FL 32666	\$ 2,412.00
Ameris Bank (Business Mortgage: Owens & Wagner, PA))	25501 NE State Road 26, Melrose, FL 32666	\$ 164,899.52

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
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

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

N/A

Training

☒ I certify that I have completed the required training under Section 112.3142, F.S.

☐ Required training under Section 112.3142, F.S., not applicable to filer 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 Ann Wagner

Digitally signed: 06/30/2023

Filed with COE: 06/30/2023

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 Thomas J		Last name Wagner		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial Linda A		Last name Wagner		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. 179 Swan Lake Dr				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Melrose			State FL	ZIP code 32666	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
Foreign country name		Foreign province/state/county		Foreign postal code	

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

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

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

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐				☐
				☐
				☐
				☐

Income		1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 132,945.	
		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 28	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 0.	
		i Nontaxable combat pay election (see instructions)	1i	
		z Add lines 1a through 1h	1z 132,945.	
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.	2a Tax-exempt interest	2a	b Taxable interest	2b
	3a Qualified dividends	3a 54.	b Ordinary dividends	3b 54.
	4a IRA distributions	4a	b Taxable amount	4b
	5a Pensions and annuities	5a	b Taxable amount	5b
	6a Social security benefits	6a	b Taxable amount	6b
	c If you elect to use the lump-sum election method, check here (see instructions)			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here			7 34.	
8 Other income from Schedule 1, line 10			8 1,990.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9 135,023.	
10 Adjustments to income from Schedule 1, line 26			10	
11 Subtract line 10 from line 9. This is your adjusted gross income			11 135,023.	
12 Standard deduction or itemized deductions (from Schedule A)			12 25,900.	
13 Qualified business income deduction from Form 8995 or Form 8995-A			13	
14 Add lines 12 and 13			14 25,900.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15 109,123.	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	15,237.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	15,237.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	15,237.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	96.
24	Add lines 22 and 23. This is your total tax	24	15,333.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	18,111.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	18,111.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) No	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	18,111.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,778.
	35a	Amount of line 34 you want refunded to you . If Form 8878 is attached, check here ☐	35a	2,778.
	b	Routing number	c	Type: ☒ Checking ☐ Savings
	d	Account number		
36	Amount of line 34 you want applied to your 2023 estimated tax	36		

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

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			cnc machinist	
	Spouse's signature. If a joint return, both must sign .	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		attorney		
Phone no.	Email address melroselinda@gmail.com			

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Karyn Shepard	Karyn Shepard	06/25/2023		☒ Self-employed
	Firm's name	Taxes by Karyn LLC			Phone no. (352) 478-8031
	Firm's address	275 S Lawrence Blvd Ste 1 Keystone Heights FL 32656			Firm's EIN 84-3652490

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

Thomas J & Linda A Wagner

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	1,508.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	482.
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	482.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	1,990.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **02**

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

Thomas J & Linda A Wagner

Your social security number

Part I Tax

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

Part II Other Taxes

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

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

Part II Other Taxes (continued)**17 Other additional taxes:****a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c**

96.

d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f****g** Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866**17n****o** Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount:**17z****18** Total additional taxes. Add lines 17a through 17z **18** 96.**19** Reserved for future use **19****20** Section 965 net tax liability installment from Form 965-A **20****21** Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b **21** 96.

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2022

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Thomas J & Linda A Wagner

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	101.	100.		1.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	33.	0.		33.
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 34.

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

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

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

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

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

BAA REV 05/26/23 PRO

Schedule D (Form 1040) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☒ No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers. 22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	16 18 19 21	34. ()
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Sales and Other Dispositions of Capital AssetsGo to www.irs.gov/Form8949 for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2022Attachment
Sequence No. **12A**

Name(s) shown on return

Thomas J & Linda A Wagner

Social security number or taxpayer identification number

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

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
☒ (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
☐ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	BTC	various	04/11/22	33.	0.			33.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				33.	0.		33.

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

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Thomas J & Linda A Wagner

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Owens & Wagner PA	S	☐		☐	☐
B	Linda Wagner PA	S	☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss			Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A		7,766.			
B	6,258.				
C					
D					
29a Totals		7,766.			
b Totals	6,258.				
30	Add columns (h) and (k) of line 29a				30 7,766.
31	Add columns (g), (i), and (j) of line 29b.				31 (6,258.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 1,508.

Part III Income or Loss From Estates and Trusts

33	(a) Name			(b) Employer identification number
A				
B				
Passive Income and Loss			Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a	Totals			
b	Totals			
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	1,508.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8889 for instructions and the latest information.**2022**
Attachment
Sequence No. **52**

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

Thomas J Wagner

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	☒ Self-only ☐ Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3 4,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 4,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6 4,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions	7 0.
8	Add lines 6 and 7	8 4,650.
9	Employer contributions made to your HSAs for 2022	9 1,560.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 1,560.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 3,090.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a 482.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c 482.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16 482.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b 96.

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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 for instructions and the latest information.**

OMB No. 1545-0074

For tax year
20

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Thomas J & Linda A Wagner

Taxpayer identification number

Preparer's name

Karyn Shepard

Preparer tax 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.)	☒	☐	
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?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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. • 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)	☒	☐	
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.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
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.)	☐	☐	
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)	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:			
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?	☒	☐	
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.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

REV 05/26/23 PRO

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.)	☐	☐	
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?	☐	☐	
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)?	☐	☐	☐

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?	☒	☐	
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?	☒	☐	☐
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?	☒	☐	☐

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?	☐	☐

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?	☐	☐

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?	☒	☐

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2022

Attachment
Sequence No. 858

Name(s) shown on return

Thomas J & Linda A Wagner

Identifying number

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Part IV, column (c)) . .	1c	()
d Combine lines 1a, 1b, and 1c		1d

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a)) . . .	2a	7,766.	
b Activities with net loss (enter the amount from Part V, column (b)) . . .	2b	(-6,258.)	
c Prior years' unallowed losses (enter the amount from Part V, column (c)) . . .	2c	()	
d Combine lines 2a, 2b, and 2c . . .	2d		1,508.

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3	1,508.
--	----------	--------

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3		4	
5	Enter \$150,000. If married filing separately, see instructions	5		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6		
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.				
7	Subtract line 6 from line 5	7		
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions		8	
9	Enter the smaller of line 4 or line 8		9	0.

Part III **Total Losses Allowed**

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c					

Total. Enter on Part I, lines 1a, 1b, and 1c

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Owens & Wagner PA	7,766.	0.		7,766.	
Linda Wagner PA	0.	6,258.			6,258.
Total. Enter on Part I, lines 2a, 2b, and 2c	7,766.	6,258.			

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Part VIII Allowed Losses. See instructions.

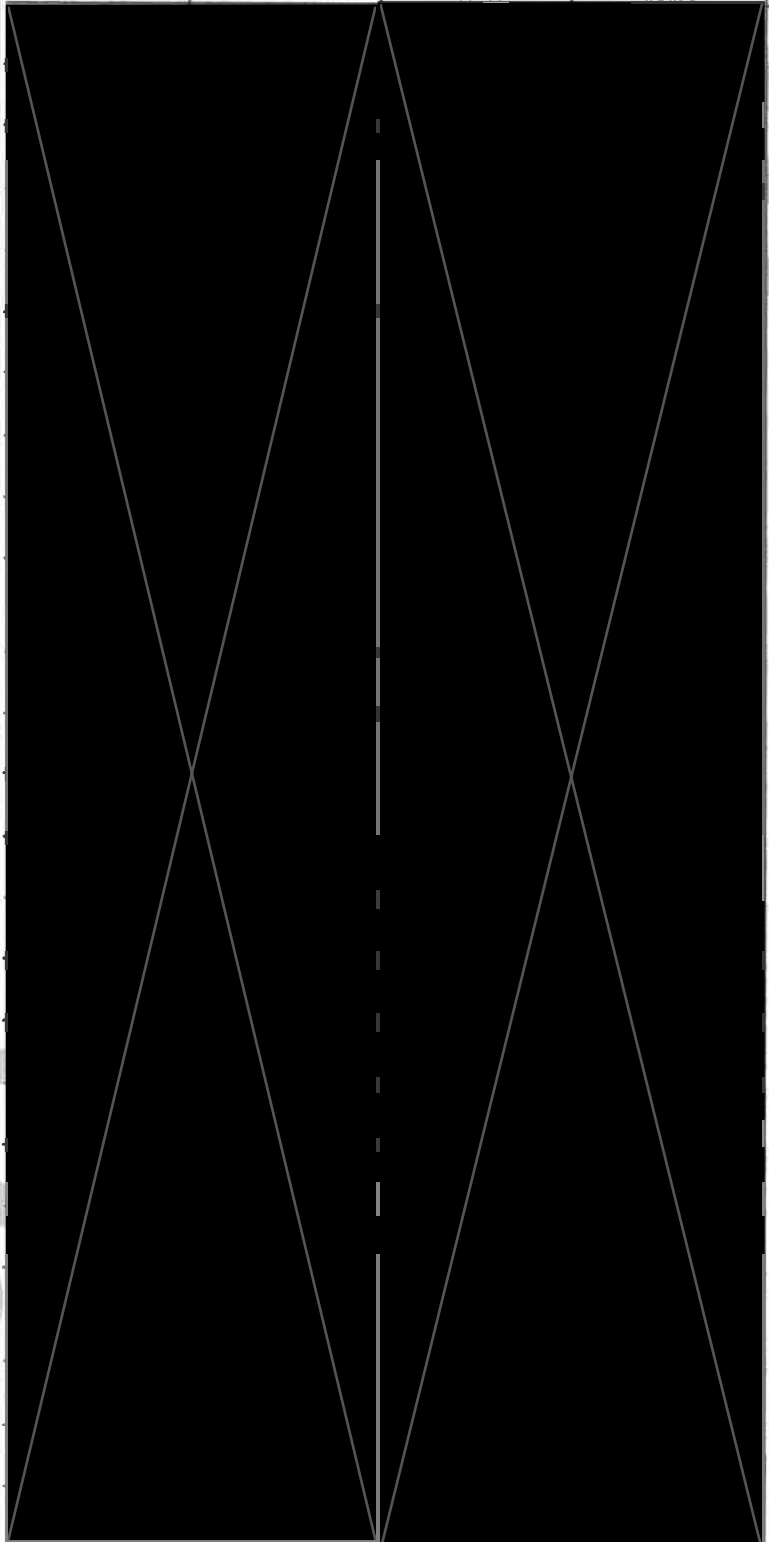
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Tax History Report

► Keep for your records

2022

Name(s) Shown on Return
Thomas J & Linda A Wagner

	Five Year Tax History:				
	2018	2019	2020	2021	2022
Filing status					MFJ
Total income					135,023.
Adjustments to income					
Adjusted gross income					135,023.
Tax expense					1,118.
Interest expense . . .					
Contributions					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .					25,900.
Exemption amount . .					0.
QBI deduction					
Taxable income					109,123.
Tax					15,237.
Alternative min tax . .					
Total credits					
Other taxes					96.
Payments					18,111.
Form 2210 penalty . .					
Amount owed					
Applied to next year's estimated tax .					
Refund					2,778.
Effective tax rate % . .					11.28
**Tax bracket %					22.0

**Tax bracket % is based on Taxable income.

IRS e-file Authentication Statement

2022

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number



A -- Practitioner PIN Authorization

Note - PIN information is entered in Part VI of the Federal Information Worksheet. This worksheet only serves as a record of the PIN information transmitted in the electronic return.

QuickZoom to the Federal Information Worksheet to enter PIN information ►

Taxpayer(s) entered PIN(s)	►	☐
ERO entered Primary Taxpayer's PIN	►	☐
ERO entered Secondary Taxpayer's PIN	►	☐
ERO entered PIN(s) on behalf of taxpayer(s)	►	☒

B -- Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers)

C -- Signature of Taxpayer/Spouse

Perjury Statement:

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: (1) acknowledgment of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, with my Self-Select PIN below.

QuickZoom to the Federal Information Worksheet to enter PIN numbers.

Taxpayer's PIN (5 numbers)

Spouse's PIN (5 numbers)

Date



04/07/2023

D -- Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

Schedule 1
Line 8

Other Income Statement

2022

Statement L8

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

	(a) Taxpayer	(b) Spouse
a Net operating loss carryover from a prior year		
b 1 Winnings from Form W-2G		
2 Gambling winnings not reported on Form W-2G		
3 Total gambling winnings.		
c Income from the Cancellation of Debt:		
1 From Form 1099-C:		
a Amount of debt canceled from box 2		
b Amount of canceled debt excluded from income		
c Taxable amount of canceled debt.		
2 From Schedule(s) K-1		
d Foreign earned income and housing exclusion, from Form 2555 .		
e Taxable distributions from Form 8853:		
1 Taxable Archer MSA distributions MSA		
2 Taxable Medicare Advantage distributions Med MSA		
3 Taxable long term care distributions LTC.		
4 Total Form 8853		
f Form 8889, Health Savings Accounts		
1 Taxable HSA Distributions from Form 1099-SA	482.	
2 Last month rule and qualified HSA funding distribution amt .		
3 Total Form 8889	482.	
g Alaska Permanent Fund.		
h Jury duty pay		
i 1 Winnings (prizes, etc.) from Form 1099-MISC, box 3.		
2 Other non-gambling awards and prizes		
j Income from "not for profit" activities (hobbies):		
1 Hobby income from Form 1099-K		
2 Other hobby income not reported elsewhere		
3 Total income from "not for profit" activities (hobbies):		
j Does not apply to Form 1040NR		
k Employer stock compensation income for non-employee		
l Income from rental of personal property		
1 Rent from personal property from Form 1099-MISC box 1		
2 Rent from personal property from Form 1099-K box 1		
3 Other rent from personal property		
4 Total Income from the rental of personal property		
m Olympic/Paralympic medals and USOC prize money**		
n Section 965 deferred foreign income (Form 965)		
o Global intangible low-taxed income (Form 8992)		
p Limitation on business losses (Form 461)		
q ABLE account distributions		
r Scholarship and fellowship grants not reported on Form W-2 . . .		
s Nontaxable amount of Medicaid waiver payments		
t Nonqualified pension/annuity		
u Wages while incarcerated		

- z 1** Child's investment income, from Form 8814.
- 2** Taxable income from Forms 1099-MISC:
- a** Substitute payments in lieu of interest or dividends
- b** Other income from 1099-MISC box 3 (Excluding Olympic prize money)
- c** Tribal Gaming.
- 3** Non-Employee Compensation from Form 1099-NEC box 1
- 4** Taxable income from Form 1099-Q or 1099-QA:
- a** Qualified tuition program distributions
- b** Coverdell ESA distributions
- 5** Taxable income from Form 1099-G:
- a** Grants
- b** RTAA payments
- 6** Other income, from Schedule(s) K-1
- 7** Refunds or reimbursements of deductions claimed in a prior year:
- a** Reimbursement for deducted medical expenses
- b** Refunds of deducted taxes (not state or local income taxes)
- | Type of Tax | State or Local ID |
|-------------|-------------------|
| | |
- c** Recapture of deducted moving expenses
- d** Reimbursement for deducted casualty or theft loss
- e** Reimbursement for deducted employee business expenses
- f** Other refunds or reimbursements
- 8** Recoveries of bad debts deducted in a prior year.
- 9** Bartering income not reported elsewhere
- 10** Other income on Form 1099-K (payment network transactions):
- 11** Unemployment income and repayment
- a** Union unemployment benefits
- b** Private fund unemployment benefits
- c** State employee unemployment benefits
- d** Repayment of non-government unemployment benefits
- 12** Other taxable income:
-
-
- 13** Reserved for future use
- 14** Income from certain foreign corporations (Form 5471, Sch. I)
- a** Subpart F items
- 1** 964(e)(4) stock sale of lower-tier foreign corporation
- 2** 245A(e)(2) hybrid dividend income from tiered corporations
- 3** Subpart F income from tiered extraordinary disposition
- 4** Subpart F income from tiered extraordinary reduction amts.
- 5** Other Subpart F income
- b** Earnings invested in U.S. properties
- c** Section 245A eligible dividends
- c** Factoring income
- 15** Income from passive foreign investment company or qualified electing fund (Form 8621)
- a** Income from a Qualified Electing Fund
- b** Gain from PFIC stock
- c** Loss from PFIC stock
- d** Gain from disposition of section 1296 stock
- e** Loss from disposition of section 1296 stock

aa Exclusions from Gross Income

The excludable items below from Form 1099 are included on Schedule 1, line 8z, along with a corresponding negative adjustment to remove from gross income.

- a** CA Middle Class Tax Refund payment
- b** Incorrect Form 1099-K
- c** Loss from Sale of Personal Items Reported on Form 1099-K

Total. Add lines a through z. (Do not include aa.) Enter here and on Schedule 1, line 9

482.

Part I – Personal Information

Taxpayer: Last name Wagner First name Thomas Middle initial Suffix Social security no. Occupation cnc machinist Date of birth (mm/dd/yyyy) Age as of 1-1-2023 64 Date of death Legally blind E-mail address Work phone (386) 546-7867 Ext Cell phone Home phone Fax number	Spouse: Last name (if different) First name Linda Middle initial A Suffix Social security no. Occupation attorney Date of birth (mm/dd/yyyy) Age as of 1-1-2023 56 Date of death Legally blind E-mail address Work phone Ext Cell phone Note: Work phone is transmitted for electronic funds withdrawal.
---	---

Best contact phone number

Print phone number on Form 1040 . . . ☐ Home ☐ Taxpayer work ☐ Spouse work

Print Form 1040-SR instead of Form 1040 ☐ Yes ☒ No

US Address:
 Address 179 Swan Lake Dr
 City Melrose State FL ZIP code 32666 Apt no.
Foreign Address: Check this box to use foreign address . . . ☐ Apt no.
 Address
 City
 Foreign code Foreign country
 Foreign province/county Foreign postal code
 Foreign phone

APO/FPO/DPO address . . ☐ APO ☐ FPO ☐ DPO

Part II – Federal Filing Status

☐ 1 Single

☒ 2 Married filing jointly

☐ 3 Married filing separately

☐ Taxpayer did not live with spouse at any time during year

☐ Taxpayer eligible to claim spouse's exemption (state use), blind, or over age 65 (see Help)

☐ 4 Head of household

If qualifying person is child but not dependent:
 Child's First name MI Last Name Suff
 Child's social security number

☐ 5 Qualifying surviving spouse

Year spouse died ☐ 2020 ☐ 2021

Enter the qualifying person's name:
 Child's First name MI Last Name Suff
 Child's social security number

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

First name Last name	MI Suff	Social security number *Relationship	Date of birth (mm/dd/yyyy) Date of death (mm/dd/yyyy)**	A G E E I C	Dependent Identity Protection PIN (see tax help)		Qualified child/dep care exps incurred and paid 2022		Not qual credit other dep
					Lived with taxpyr in U.S.	Educ Tuition and Fees	Child Disa bled Code	Not qual for child tax credit Or non U.S.***	

* Caution: If claiming child other than taxpayer's see Relationship in Help

** Caution: If this person is NOT a U.S. citizen, U.S. national, or a U.S. resident check this box

Identity Verification Worksheet

2022

► See tax help for more information on identity verification

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Driver's License or State Id Information

Required for electronic filing, either complete the driver's license or state id detail information below or select the appropriate box for taxpayer and spouse to indicate why driver's license or state id information is not present.

Note: Providing identification numbers helps the IRS and states verify taxpayer identity which can prevent unnecessary delays in tax return processing.

All identity verification information should be entered here and will automatically flow to the state return.

Taxpayer/Spouse does not have a driver's license or state id

☐

Taxpayer

Note: Alabama does not allow this option

☐

Spouse

Louisiana does not allow this option for extensions

Taxpayer/Spouse did not provide driver's license or state id information

☐

Taxpayer

Note: Alabama, New York and Ohio do not allow this option

☐

Spouse

Louisiana does not allow this option for extensions

Check to confirm transferred driver's license or state id information (which appears in green) is correct ☒

Note: Transfer not available for returns with Alabama, Iowa, or New York state taxes. See tax help for more information.

Driver's License Detail

Taxpayer:

Issuing state FL
License number
Issue date 02/09/2018
Expiration date 02/11/2026
Does not expire ☐
NY Document number (first 3 chars)*

Spouse:

Issuing state FL
License number
Issue date 07/31/2014
Expiration date 09/20/2023
Does not expire ☐
NY Document number (first 3 chars)*

State Identification Card Detail

Taxpayer:

Issuing state
Identification number
Issue date
Expiration date
Does not expire ☐
NY Document number (first 3 chars)*

Spouse:

Issuing state
Identification number
Issue date
Expiration date
Does not expire ☐
NY Document number (first 3 chars)*

* Enter the first 3 characters of the NY document number, which is the 8 or 10 number/letter combination found at the bottom of the NY license (or NY state ID) or on the back if it was issued after January 28, 2014.

Additional Verification Information

Use these fields to record the client status and method used to verify the taxpayer and spouse identity.

Identity Verification Method (select one):

- ☐ In person
- ☐ Remote via email, phone, or fax
- ☐ Both in person and remote
- ☐ Identity not verified

Documents Used to Verify Primary Taxpayer Identity:

- ☒ Driver's license (complete detail above)
- ☐ State issued identification card (complete detail above)
- ☐ Passport
- ☐ Account statement from financial institution
- ☐ Utility billing statement
- ☐ Credit card billing statement

Documents Used to Verify Spouse Identity (If you file joint return):

- ☒ Driver's license (complete detail above)
- ☐ State issued identification card (complete detail above)

DO NOT MAIL

Electronic Filing Information Worksheet**2022**

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Payment by Check (Form 1040-V) – Federal Balance Due

Date Form 1040-V was given to client ►

Electronic Return Originator Information

The ERO Information below will automatically calculate based on the preparer code entered on the Federal Information Worksheet.

Calculates to the EFIN for the ERO that is responsible for filing this return based on the preparer code. For returns that are marked as a "Non-Paid Preparer" (XNP) or

"Self-Prepared" (XSP) can be changed but is required.

For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP)

enter a PIN for the ERO that is responsible for filing return ►

ERO Name

Taxes by Karyn LLC

ERO Electronic Filers Identification Number (EFIN)

ERO Address

275 S Lawrence Blvd Ste 3

ERO Employer Identification Number

City

Keystone Heights

State

FL

ZIP Code

32656

ERO Social Security Number or PTIN

Country

Paid Preparer Information

Firm Name

Taxes by Karyn LLC

Social Security Number or PTIN

Name

Karyn Shepard

Employer Identification Number

Address

275 S Lawrence Blvd Ste 1

Phone Number

(352) 478-8031

Fax Number

City

Keystone Heights

State

FL

ZIP Code

32656

E-mail Address

Taxesbykaryn@gmail.com

Non Paid Preparer Information

If the return was prepared or reviewed through an IRS tax assistance program, self-prepared by the taxpayer, or was prepared by another person who was not paid to prepare the return, check one of the following boxes that applies to this return.

IRS-reviewed ☐

IRS-prepared ☐

Prepared by taxpayer or other non-paid preparer ☐

Amended Returns☐
☐
☐

Check this box to file another federal amended return electronically

File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically

Check this box to file another state and/or city amended return electronically

* Select the state and/or city amended return(s) to file electronically.

State/City *	
☐	Arkansas
☐	California
☐	Colorado
☐	Georgia
☐	See TB266

Miscellaneous Electronic Filing Items

If the return was rejected for dependent name and SSN mismatch (business rule R0000-504-02) or Schedule EIC qualifying child name and SSN mismatch (business rule SEIC-F1040-501-02), check this box to retransmit this return as an imperfect return. ☐

Enter an 'in care of addressee' if applicable ☐

Deceased taxpayer(s):

Yes No

☐ ☐

Is there a court certificate showing appointment of a personal representative for the deceased? If you have a refund and know you must complete Form 1310 ☐

NOTE: remember to attach a pdf of the court certificate to your electronically filed return or court certificate to the main form of your printed return.

☐ ☐

Is this a Joint return with surviving spouse who is personal representative of deceased?

Name of personal representative for the deceased ☐

Check this box if your client is in the U.S. Armed Forces with a stateside address ☐

Select the appropriate combat zone from the picklist if the taxpayer (or spouse) last served in an area designated as a combat zone or qualified hazardous duty area. ☐

Other combat zone deployment date ☐

Option of Transmitting the Forms as PDF with the Electronic Submission or Mailing the Forms with Form 8453: U.S. Individual Income Tax Transmittal for an IRS e-file Return.

Note: To Attach and Send a PDF file with this return, click on the "E-File" drop down menu, and then select "Attach PDF Files".

Check the applicable box(es) on forms to be attached and mail with form 8453	Transmit PDF	Print & Mail with 8453
Form 2848, Power of Attorney and Declaration of Representative	☐	☐
Form 3468, Historic Structure Certificate	☐	☐
Form 4136, Credit for Federal Tax Paid on Fuels	☐	☐
Form 8283, Noncash Charitable Contributions (Declaration of Appraiser).	☐	☐
Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes	☐	☐
Form 8332, Release of Claim to Exemption for Child by Custodial Parent or Other Doc.	☐	☐
Form 8885, Health Coverage Tax Credit - expired see fscha13	☐	☐
Form 8949, Sales and Other Disp of Capital Assets.(or a stmt w/the same information)	☐	☐
Form 3115, Change in Accounting Method.	☐	☐
These forms are not supported in ProSeries. You may print a completed form to mail with your Form 8453, please check the applicable box(es) .	Transmit PDF	Print & Mail with 8453
Form 5713, International Boycott Report	N/A	☐
Form 8858, Foreign Disregarded Entities.	N/A	☐
Form 8864, attach the Certificate for Biodiesel	N/A	☐

Superseded Returns

A refund or payment from the original return may need to be applied to the superseded balance due. The amount entered here will flow to the balance due section of the information worksheet.

Enter a negative number if the superseded return will generate a refund.

Enter zero if the superseded return has an even balance.

Amount you are paying with this superseded return ☐

CAUTION: Important information about Superseded Return Payments

If you made a payment with your original return or scheduled a payment to be made at a later date, the payment will still be processed unless a call is made to cancel the payment.

To cancel a scheduled payment, call the IRS at 1-888-353-4537.

The cancellation request must be received no later than 11:59 p.m., Eastern Time at least two business days prior to the scheduled payment date.

This change cannot be made online at this time.

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Form W-2 Employer	SP	Wages	Federal Tax	State Wages	State Tax
Veronica R Owens	X				
Owens & Wagner PA	X	34,600.	4,187.		
Middleton and Middleton	X				
Fabco Air Inc		77,710.	11,726.		
Linda Wagner PA	X	15,400.	1,863.		
Putnam County School District	X	5,235.	335.		
Totals.		132,945.	18,111.		

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
a	W2 box 1 statutory wages reported on Sch C .			
b	W2 box 1 inmate or halfway house wages . . .			
c	All other W2 box 1 wages	77,710.	55,235.	132,945.
d	Foreign wages included in total wages			
e	Unreported tips	0.	0.	0.
2	Total federal tax withheld	11,726.	6,385.	18,111.
3 & 7	Total social security wages/tips	87,660.	55,397.	143,057.
4	Total social security tax withheld	5,435.	3,435.	8,870.
5	Total Medicare wages and tips	87,660.	55,397.	143,057.
6	Total Medicare tax withheld	1,271.	803.	2,074.
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12	34,319.		34,319.
b	Elective deferrals to qualified plans	9,951.		9,951.
c	Roth contrib. to 401(k), 403(b), 457(b) plans . .			
d 1	Elective deferrals to government 457 plans . .			
2	Non-elective deferrals to gov't 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan . .			
g	Income 409A nonqual deferred comp plan . . .			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	QSEHRA benefits			
n	Total other items from box 12	24,368.		24,368.
14 a	Total deductible mandatory state tax			
b	Total deductible charitable contributions			
c	Total state deductible employee expenses . . .			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14			
k	Total sick leave subject to \$511 limit			
l	Total sick leave subject to \$200 limit			
m	Total emergency family leave wages			
16	Total state wages and tips			
17	Total state tax withheld			
19	Total local tax withheld			

► Keep for your records

Name as shown on return
Linda A Wagner

Employer EIN 85-0984217
 Employer Name Owens & Wagner PA
 Name (continued)
 Street Address or P. O. Box 189 S Lawrence Blvd
 City . Keystone Heights State FL ZIP . 32656
 Foreign Province/County
 Foreign Postal Code
 Foreign Country

- ☒ Spouse's W-2 ☐ Do not transfer this W-2 to next year
☒ Automatically calculate lines 3 through 6 and line 16.
 Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1	Wages, tips, other comp	34,600.	2	Federal income tax withheld	4,187.
3	Social security wages	34,600.	4	Social sec tax withheld	2,145.
5	Medicare wages and tips	34,600.	6	Medicare tax withheld	502.
7	Social security tips		8	Allocated tips	

13 b ☐ Retirement plan
☐ Foreign source income eligible for exclusion on Form 2555
☐ Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:
		A: Enter amount attributable to RRTA Tier 2 tax
		M: Enter amount attributable to RRTA Tier 2 tax
		P: Double-click to link to Form 3903, line 4
		R: Enter MSA contribution for Taxpayer
		Spouse
		W: Enter HSA contribution for Taxpayer
		Spouse
		G: ☐ Employer is not a state or local government Is this an elective deferral? Yes ☐ No ☐

State	Box 15 Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax

I confirm that the state withholding identification number(s) are accurate ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

9		9	
10	Dependent care benefits (Check if employer furnished care at work) ☐	10	
	Dependent care benefits — Amount forfeited from flexible spending account		
11	Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.)	11	

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Linda A Wagner

Page 2

Employer Name . . . Owens & Wagner PA

Part I – Statutory employees

- A** ☐ Box 13a. Statutory employee
B New for 2022: A Schedule C is mandatory. Proceed to line C.
C Double-click to link to Schedule C

C

Part II – Clergy, church employees, members of recognized religious sects**Clergy only:**

- D** Enter your designated housing or parsonage allowance
E Enter the smallest of (a) your designated housing or parsonage allowance,
 (b) amount spent on qualifying housing expenses, or (c) fair rental value
F If no FICA was withheld, check the applicable box below

D

E

- 1** ☐ Pay self-employment tax on housing or parsonage allowance only
2 ☐ Pay self-employment tax on W-2 income only
3 ☐ Pay self-employment tax on W-2 income and housing allowance
4 ☐ Exempt from SE tax and have an approved exemption Form 4361

Non-Clergy:

- G** If no FICA was withheld, check the applicable box below
1 ☐ Pay self-employment tax on this W-2 income
2 ☐ Exempt from self-employment tax and have an approved Form 4029

Part III – Unreported Tip Income

- H 1** Tips \$20 or more in a month which were not reported to employer
2 Tips less than \$20 in a month which were not required to be reported
3 Value of non-cash tips, such as tickets or passes, not reported to employer . . .
4 Actual amount of allocated tips if different than the amount in box 8
5 Tips paid out through a tip-sharing arrangement
6 ☐ Employer is a federal, state, or local government and tips are
 only subject to Medicare tax

H1

H2

H3

H4

H5

Part IV – Substitute Form W-2

- a** If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852
b Enter Form 4852, Line 9 Information. "How did you determine amounts on line 7 of Form 4852?"

- c** Form 4852, Line 10 Information. "Explain your efforts to obtain Form W-2?"

- d** QuickZoom to completed Form 4852 for reference

Part V – Inmate in a Penal Institution

- J a** Pay from work performed while an inmate in a penal institution

Part VI – Medicaid Waiver Payments

- K a** Box 1 wages include amounts excludable as difficulty of care payments
b Amount of wages from box 1 excludable as difficulty of care payments
c Excludable difficulty of care payments received from this payer and not in box 1

Part VII – Additional Information for Electronic Filing and Certain States (See Help)

- L a** ☐ Third-party sick pay
☐ Non-standard W-2 (handwritten, typewritten, or altered in any way)
☐ Corrected W-2
☐ Income from Paid Family Leave
 Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN

First name

M.I. Last name

Suff.

Linda

A Wagner

Address

City

179 Swan Lake Dr

Melrose

Foreign Province/County

Foreign Postal Code

St
FLZIP code
32666

Foreign Country

► Keep for your records

Name as shown on return
Thomas J WagnerSocial Security Number
[REDACTED]

Employer EIN 59-2118021
 Employer Name Fabco Air Inc
 Name (continued)
 Street Address or P. O. Box 3716 Ne 49th Ave
 City .Gainesville State FL ZIP .32609
 Foreign Province/County
 Foreign Postal Code
 Foreign Country

- ☐ Spouse's W-2 ☐ Do not transfer this W-2 to next year
☒ Automatically calculate lines 3 through 6 and line 16.
 Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1	Wages, tips, other comp	77,710.	2	Federal income tax withheld	11,726.
3	Social security wages	87,660.	4	Social sec tax withheld	5,435.
5	Medicare wages and tips	87,660.	6	Medicare tax withheld	1,271.
7	Social security tips		8	Allocated tips	

13 b ☒ Retirement plan
☐ Foreign source income eligible for exclusion on Form 2555
☐ Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:	
D	9,951.	A: Enter amount attributable to RRTA Tier 2 tax	
DD	22,808.	M: Enter amount attributable to RRTA Tier 2 tax	
W	1,560.	P: Double-click to link to Form 3903, line 4	
		R: Enter MSA contribution for Taxpayer	
		Spouse	
		W: Enter HSA contribution for Taxpayer	1,560.
		Spouse	
		G: ☐ Employer is not a state or local government Is this an elective deferral? Yes ☐ No ☐	

State	Box 15 Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax

I confirm that the state withholding identification number(s) are accurate ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

9	Dependent care benefits (Check if employer furnished care at work)	9	
10	Dependent care benefits — Amount forfeited from flexible spending account	10	
11	Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs)	11	

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Thomas J Wagner

Page 2

Employer Name . . . Fabco Air Inc

Part I — Statutory employees

- A ☐ Box 13a. Statutory employee
B New for 2022: A Schedule C is mandatory. Proceed to line C.
C Double-click to link to Schedule C C

Part II — Clergy, church employees, members of recognized religious sects

Clergy only:

- D Enter your designated housing or parsonage allowance D
E Enter the smallest of (a) your designated housing or parsonage allowance,
(b) amount spent on qualifying housing expenses, or (c) fair rental value E
F If no FICA was withheld, check the applicable box below

- 1 ☐ Pay self-employment tax on housing or parsonage allowance only
2 ☐ Pay self-employment tax on W-2 income only
3 ☐ Pay self-employment tax on W-2 income and housing allowance
4 ☐ Exempt from SE tax and have an approved exemption Form 4361

Non-Clergy:

- G If no FICA was withheld, check the applicable box below
1 ☐ Pay self-employment tax on this W-2 income
2 ☐ Exempt from self-employment tax and have an approved Form 4029

Part III — Unreported Tip Income

- H 1 Tips \$20 or more in a month which were not reported to employer H1
2 Tips less than \$20 in a month which were not required to be reported H2
3 Value of non-cash tips, such as tickets or passes, not reported to employer H3
4 Actual amount of allocated tips if different than the amount in box 8 H4
5 Tips paid out through a tip-sharing arrangement H5
6 ☐ Employer is a federal, state, or local government and tips are
only subject to Medicare tax

Part IV — Substitute Form W-2

- I a If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852.
b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
c Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"
d QuickZoom to completed Form 4852 for reference

Part V — Inmate in a Penal Institution

- J a Pay from work performed while an inmate in a penal institution

Part VI — Medicaid Waiver Payments

- K a Box 1 wages include amounts excludable as difficulty of care payments
b Amount of wages from box 1 excludable as difficulty of care payments.
c Excludable difficulty of care payments received from this payer and not in box 1

Part VII — Additional Information for Electronic Filing and Certain States (See Help)

- L a ☐ Third-party sick pay
☐ Non-standard W-2 (handwritten, typewritten, or altered in any way)
☐ Corrected W-2
☐ Income from Paid Family Leave
Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN.

First name

M.I. Last name

Suff.

Thomas

J Wagner

Address

179 Swan Lake Dr

City

Melrose

Foreign Province/County

Foreign Postal Code

St

FL

ZIP code

32666

Foreign Country

► Keep for your records

Name as shown on return
Linda A WagnerSocial Security Number
[REDACTED]

Employer EIN 61-2041587
 Employer Name Linda Wagner PA
 Name (continued)
 Street Address or P. O. Box 25710 NE State Road 26
 City .Melrose State FL ZIP .32666
 Foreign Province/County
 Foreign Postal Code
 Foreign Country

- ☒ Spouse's W-2 ☐ Do not transfer this W-2 to next year
☒ Automatically calculate lines 3 through 6 and line 16.
 Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1	Wages, tips, other comp	15,400.	2	Federal income tax withheld	1,863.
3	Social security wages	15,400.	4	Social sec tax withheld	955.
5	Medicare wages and tips	15,400.	6	Medicare tax withheld	223.
7	Social security tips		8	Allocated tips	

13 b ☐ Retirement plan
☐ Foreign source income eligible for exclusion on Form 2555
☐ Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:
		A: Enter amount attributable to RRTA Tier 2 tax
		M: Enter amount attributable to RRTA Tier 2 tax
		P: Double-click to link to Form 3903, line 4
		R: Enter MSA contribution for Taxpayer
		Spouse
		W: Enter HSA contribution for Taxpayer
		Spouse
		G: ☐ Employer is not a state or local government Is this an elective deferral? Yes ☐ No ☐

State	Box 15 Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax

I confirm that the state withholding identification number(s) are accurate ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

9		9	
10	Dependent care benefits (Check if employer furnished care at work) ☐	10	
	Dependent care benefits — Amount forfeited from flexible spending account		
11	Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.)	11	

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Linda A Wagner

Page 2

Employer Name Linda Wagner PA

Part I – Statutory employees

- A ☐ Box 13a. Statutory employee
 B New for 2022: A Schedule C is mandatory. Proceed to line C.
 C Double-click to link to Schedule C

C

Part II – Clergy, church employees, members of recognized religious sects**Clergy only:**

- D Enter your designated housing or parsonage allowance
 E Enter the smallest of (a) your designated housing or parsonage allowance,
 (b) amount spent on qualifying housing expenses, or (c) fair rental value
 F If no FICA was withheld, check the applicable box below

D

E

- 1 ☐ Pay self-employment tax on housing or parsonage allowance only
 2 ☐ Pay self-employment tax on W-2 income only
 3 ☐ Pay self-employment tax on W-2 income and housing allowance
 4 ☐ Exempt from SE tax and have an approved exemption Form 4361

Non-Clergy:

- G If no FICA was withheld, check the applicable box below
 1 ☐ Pay self-employment tax on this W-2 income
 2 ☐ Exempt from self-employment tax and have an approved Form 4029

Part III – Unreported Tip Income

- H 1 Tips \$20 or more in a month which were not reported to employer
 2 Tips less than \$20 in a month which were not required to be reported
 3 Value of non-cash tips, such as tickets or passes, not reported to employer . . .
 4 Actual amount of allocated tips if different than the amount in box 8
 5 Tips paid out through a tip-sharing arrangement
 6 ☐ Employer is a federal, state, or local government and tips are
 only subject to Medicare tax

H1

H2

H3

H4

H5

Part IV – Substitute Form W-2

- I a If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852. ▶
 b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"

- c Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"

- d QuickZoom to completed Form 4852 for reference ▶

Part V – Inmate in a Penal Institution

- J a Pay from work performed while an inmate in a penal institution ☐

Part VI – Medicaid Waiver Payments

- K a Box 1 wages include amounts excludable as difficulty of care payments ☐
 b Amount of wages from box 1 excludable as difficulty of care payments.
 c Excludable difficulty of care payments received from this payer and not in box 1

Part VII – Additional Information for Electronic Filing and Certain States (See Help)

- L a ☐ Third-party sick pay
☐ Non-standard W-2 (handwritten, typewritten, or altered in any way)
☐ Corrected W-2
☐ Income from Paid Family Leave
 Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN.

First name

M.I. Last name

Suff.

Linda

A Wagner

Address

179 Swan Lake Dr

City

Melrose

St

FL

ZIP code

32666

Foreign Province/County

Foreign Postal Code

Foreign Country

► Keep for your records

Name as shown on return
Linda A WagnerSocial Security Number


Employer EIN 59-6000821
 Employer Name Putnam County School District
 Name (continued)
 Street Address or P. O. Box 200 Reid Street
 City Palatka State FL ZIP 32177
 Foreign Province/County
 Foreign Postal Code
 Foreign Country

- ☒ Spouse's W-2 ☐ Do not transfer this W-2 to next year
☒ Automatically calculate lines 3 through 6 and line 16.
 Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1	Wages, tips, other comp	5,235.	2	Federal income tax withheld	335.
3	Social security wages	5,397.	4	Social sec tax withheld	335.
5	Medicare wages and tips	5,397.	6	Medicare tax withheld	78.
7	Social security tips		8	Allocated tips	

13 b ☐ Retirement plan
☐ Foreign source income eligible for exclusion on Form 2555
☐ Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:
		A: Enter amount attributable to RRTA Tier 2 tax
		M: Enter amount attributable to RRTA Tier 2 tax
		P: Double-click to link to Form 3903, line 4
		R: Enter MSA contribution for Taxpayer
		Spouse
		W: Enter HSA contribution for Taxpayer
		Spouse
		G: ☐ Employer is not a state or local government Is this an elective deferral? Yes ☐ No ☐

State	Box 15 Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax

I confirm that the state withholding identification number(s) are accurate ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

9		9	
10	Dependent care benefits (Check if employer furnished care at work) . . . ► ☐	10	
	Dependent care benefits — Amount forfeited from flexible spending account . .		
11	Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.)	11	

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Linda A Wagner

Page 2

Employer Name Putnam County School District

Part I – Statutory employees

- ☐ **A** Box 13a. Statutory employee
B New for 2022: A Schedule C is mandatory. Proceed to line C.
C Double-click to link to Schedule C

C

Part II – Clergy, church employees, members of recognized religious sects**Clergy only:**

- D** Enter your designated housing or parsonage allowance
E Enter the smallest of (a) your designated housing or parsonage allowance,
(b) amount spent on qualifying housing expenses, or (c) fair rental value
F If no FICA was withheld, check the applicable box below

D

E

- ☐ **1** Pay self-employment tax on housing or parsonage allowance only
☐ **2** Pay self-employment tax on W-2 income only
☐ **3** Pay self-employment tax on W-2 income and housing allowance
☐ **4** Exempt from SE tax and have an approved exemption Form 4361

Non-Clergy:

- G** If no FICA was withheld, check the applicable box below
☐ **1** Pay self-employment tax on this W-2 income
☐ **2** Exempt from self-employment tax and have an approved Form 4029

Part III – Unreported Tip Income

- H 1** Tips \$20 or more in a month which were not reported to employer
2 Tips less than \$20 in a month which were not required to be reported
3 Value of non-cash tips, such as tickets or passes, not reported to employer . . .
4 Actual amount of allocated tips if different than the amount in box 8
5 Tips paid out through a tip-sharing arrangement
6 ☐ Employer is a federal, state, or local government and tips are
only subject to Medicare tax

H1

H2

H3

H4

H5

Part IV – Substitute Form W-2

- a** If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852
b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"

- c** Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"

- d** QuickZoom to completed Form 4852 for reference

Part V – Inmate in a Penal Institution

- J a** Pay from work performed while an inmate in a penal institution

Part VI – Medicaid Waiver Payments

- K a** Box 1 wages include amounts excludable as difficulty of care payments
b Amount of wages from box 1 excludable as difficulty of care payments
c Excludable difficulty of care payments received from this payer and not in box 1

Part VII – Additional Information for Electronic Filing and Certain States (See Help)

- L a** ☐ Third-party sick pay
☐ Non-standard W-2 (handwritten, typewritten, or altered in any way)
☐ Corrected W-2
☐ Income from Paid Family Leave
Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN.

First name

M.I. Last name

Suff.

Linda
Address
179 Swan Lake Dr

A Wagner

City
MelroseSt ZIP code
FL 32666

Foreign Province/County

Foreign Postal Code

Foreign Country

Interest and Dividends Summary

2022

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Interest Summary	Total Interest	Tax-Exempt	U.S. Government	Priv Actvy Bond
1 Seller-financed mortgage . . .				
2 From Schedule B, Part I . . .				
3 From Schedule B, Part II . . .				
4 From K-1 Worksheets				
5 Exempt-int.divs (net of adj.) . .				
6 From Forms 6252				
7 From Forms 8814				
8 Subtotal				
Less Adjustments:				
9 U.S. savings bond interest previously reported				
10 Nominee distribution				
11 OID adjustment				
12 ABP adjustment				
13 Accrued interest				
14 Other adjustment				
15 Series EE & I bond exclusion . .				
16 Total Adjustments				
17 Total to Schedule B, line 2 ►				
18 Total to Form 1040, line 2a ►				
19 Total U.S. govt. interest . . . ►				
20 Total to Form 6251, line 2g ►				

Dividends Summary	Ordinary	Qualified	Capital Gains	Nontaxable
1 From Schedule B	54.	54.		
2 From K-1 Worksheets				
Subtotal	54.	54.		
3 Less Adjustments:				
4 Nominee distribution				
5 Other adjustment				
6 Total Adjustments				
7 Total to Schedule B, line 6 ►	54.			
8 Total qualified dividends . . . ►		54.		
9 Total capital gains ►				
10 Total nontaxable dividends . . ►				

Capital Gains Summary	28% rate	Sec. 1250	Sec. 1202 50%	Sec. 1202 60%
1 From Schedule B				
Less Adjustments:				
2 Nominee distribution				
3 Other adjustment				
4 Total Adjustments				
5 Total to Schedule D ►				

Capital Gains Summary	Sec. 1202 75%	Sec. 1202 100%
1 From Schedule B		
Less Adjustments:		
2 Nominee distribution		
3 Other adjustment		
4 Total Adjustments		
5 Total to Schedule D ►		

Form 1099-SA Worksheet
Distributions from an HSA, Archer MSA,
or Medicare Advantage MSA

2022

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number



QuickZoom to another Form 1099-SA Worksheet ▶

QuickZoom to Form 8853, p1 ▶

QuickZoom to Form 8889T ▶

QuickZoom to Form 8889S ▶

Worksheet Description HSA Bank

Box	Description	Payer 1	Payer 2	Payer 3	Payer 4
	Check if this is Spouse's 1099-SA . . .	☐	☐	☐	☐
	Payer's name	HSA Bank			
	Payer's name continued				
1	Gross distribution	482.			
2	Earnings on excess contributions . . .				
3	Distribution code	1			
▶	Check if recipient was age 65 or older at time of distribution.	☐	☐	☐	☐
	<i>See Help for important information</i>				
▶	Full amount in box 1 was used to pay qualified medical expenses, tax free . .	☐	☐	☐	☐
▶	Partial amount in box 1 used to pay qualified medical expenses, tax free . .	☐	☐	☐	☐
▶	Amount in box 1 that was rolled over . .	☐	☐	☐	☐
▶	Return of excess employer contribution not included in wages . . .	☐	☐	☐	☐
▶	Inherited from deceased spouse . . .	☐	☐	☐	☐
4 ▶	FMV on date of death	☐	☐	☐	☐
5	HSA	X			
	Archer MSA	☐	☐	☐	☐
▶	Medicare Advantage MSA	☐	☐	☐	☐

Form 1040
Line 16

Qualified Dividends and Capital Gain Tax Worksheet

2022

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

1	Enter the amount from Form 1040 or 1040-SR, line 15.	1	109,123.
2	Enter the amount from Form 1040 or 1040-SR, line 3a	2	54.
3	Are you filing Schedule D?		
	☒ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0-	3	0.
	☐ No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4	Add lines 2 and 3	4	54.
5	Subtract line 4 from line 1. If zero or less, enter -0-	5	109,069.
6	Enter:		
	\$41,675 if single or married filing separately,		
	\$83,350 if mtf or qualifying surviving spouse,	6	83,350.
	\$55,800 if head of household.		
7	Enter the smaller of line 1 or line 6	7	83,350.
8	Enter the smaller of line 5 or line 7	8	83,350.
9	Subtract line 8 from line 7 (this amount taxed at 0%)	9	0.
10	Enter the smaller of line 1 or line 4	10	54.
11	Enter the amount from line 9	11	0.
12	Subtract line 11 from line 10.	12	54.
13	Enter:		
	\$459,750 if single,		
	\$258,600 if married filing separately,	13	517,200.
	\$517,200 if mtf or qualifying surviving spouse,		
	\$488,500 if head of household.		
14	Enter the smaller of line 1 or line 13	14	109,123.
15	Add lines 5 and 9	15	109,069.
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	54.
17	Enter the smaller of line 12 or line 16	17	54.
18	Multiply line 17 by 15% (0.15)	18	8.
19	Add lines 9 and 17.	19	54.
20	Subtract line 19 from line 10	20	0.
21	Multiply line 20 by 20% (0.20)	21	0.
22	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet.	22	15,229.
23	Add lines 18, 21, and 22	23	15,237.
24	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet.	24	15,241.
25	Tax on all taxable income. Enter the smaller of line 23 or line 24 here and on Form 1040 or 1040-SR, line 16.	25	15,237.

Form 1099-B Worksheet

► Keep for your records

2022

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security No.

Name of reporting financial institution ► Drivewealth LLC

Acct Number

Reporter's Tax ID . . . ► 45-5356564

Owner of account T

Transactions were not reported to IRS . ► ☐

Form 8949 Reporting Exception Transactions

Any transactions that are eligible to be reported directly on Schedule D, bypassing Form 8949, may be summarized here.

Box A transactions to report directly on Sch D, Line 1a (short term)

Box D transactions to report directly on Sch D, Line 8a (long term)

(Do not duplicate any transactions summarized above when making entries in the table below.)

Proceeds	Cost Basis
101.00	100.00

Quick Entry Table

If you have additional sale info to enter for a sale, double-click on any field in the table to QuickZoom to the associated Capital Gain (Loss) Adjustments Worksheet. (See field help for more details.)

Sale#	Property Description		Sales Price (Proceeds)		Cost or Other Basis	Disallowed Wash Sale
8949 Box	Date Sold	Date Acquired	Basis Reported to IRS?		Reported on Form 1099B?	
Adjustment Amount*	Adjustment Code(s)*	Holding Period				
1 BTC						
B	04/11/22	various	33.00	0.00		
		S	Yes	X No	Yes X	No
			Yes	No	Yes	No
			Yes	No	Yes	No
			Yes	No	Yes	No
			Yes	No	Yes	No
			Yes	No	Yes	No

Sale Results for Form 8949

#	8949 Box	Description	Sale Proceeds	Cost Basis	Adj. Code(s)	Adjustment Amount	Gain or (Loss)	S/L
1B		BTC	33.00	0.00			33.00	S

Brokerage Statement (Form 1099-B or substitute) Summary Table

This table shows gains and losses by "8949 Box" (i.e. the Box to be checked on Form 8949) to assist in reconciling the transactions in the Quick Entry Table with the brokerage statement they may have been reported on. Note that individual sales are rounded off to the nearest dollar. As result, the various summarized values below may differ slightly from statement totals.

Sale Type	Proceeds	Cost Basis	Gain/(Loss)	Adjustment Amt	Adj Gain/(Loss)	Code(s)
Box A	101.00	100.00	1.00		1.00	
Box B	33.00	0.00	33.00		33.00	
Box C						
Box D						
Box E						
Box F						
Totals	134.00	100.00	34.00		34.00	

Form 8949 and Schedule D Totals*Totals gains/losses as they will appear on Form 8949 and Schedule D.**Note that these totals may differ from your statement to comply with IRS rounding instructions. (See help)*

Location on tax return	Proceeds	Cost Basis	Adjustment Amt	Code(s)	Adj Gain/(Loss)
Sch D, Line 1a	101.00	100.00			
Form 8949, Box A					
Form 8949, Box B	33.00	0.00			33.00
Form 8949, Box C					
Sch D, Line 8a					
Form 8949, Box D					
Form 8949, Box E					
Form 8949, Box F					

Additional Summary Data*Includes summary of withholding found on related Capital Gain (Loss) Adjustment Worksheets.*

Total Federal Backup Withholding

State ID

State Backup Withholding

Total State Backup Withholding

Total Collectible Gain/(Loss)

Qualified Small Business (QSB) gain (Sec 1202)

Maximum 50% exclusion gain

Maximum 60% exclusion gain

Maximum 75% exclusion gain

Maximum 100% exclusion gain

Total Gain	Excluded Gain	Net Gain

PDF AttachmentDoes a statement need to be attached to this return? ☐ Yes ☒ No

► **Keep for your records**

2022

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Estimated Tax Payments for 2022 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/18/22		04/18/22			04/18/22		
2	06/15/22		06/15/22			06/15/22		
3	09/15/22		09/15/22			09/15/22		
4	01/17/23		01/17/23			01/17/23		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2022					
7	Credited by estates and trusts					
8	Totals Lines 1 through 7					
9	2022 extensions					

Taxes Withheld From:				Federal	State	Local
10	Forms W-2			18,111.		
11	Forms W-2G					
12	Forms 1099-R					
13	Forms 1099-MISC, 1099-NEC, 1099-K, 1099-G					
14	Schedules K-1					
15	Forms 1099-INT, DIV and OID					
16	Social Security and Railroad Benefits					
17	Form 1099-B	St	Loc			
18 a	Other withholding	St	Loc			
b	Other withholding	St	Loc			
c	Other withholding	St	Loc			
d	Additional Medicare Tax					
19	Total Withholding Lines 10 through 18d.			18,111.		
20	Total Tax Payments for 2022			18,111.		

Prior Year Taxes Paid In 2022 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2021 extensions				
22	2021 estimated tax paid after 12/31/2021				
23	Balance due paid with 2021 return				
24	Other (amended returns, installment payments, etc) . .				

Earned Income Worksheet

2022

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Part I – Earned Income Credit Worksheet Computation

	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income			
b Optional Method and Church Employee income			
c Add lines 1a and 1b			
d One-half of self-employment tax			
e Subtract line 1d from line 1c			
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)			
c Add lines 2a and 2b			
3 If filing Schedule C as a statutory employee, enter the amount from line 1 of that Schedule C			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5			

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)			
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	77,710.	55,235.	132,945.
7 a Taxable employer-provided adoption benefits			
b Foreign earned income exclusion			
8 Add lines 5 through 7b. To Form 2441, lines 18 and 19	77,710.	55,235.	132,945.
9 a Taxable dependent care benefits			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	77,710.	55,235.	132,945.
11 Scholarship or fellowship income not on W-2 plus wages while incarcerated			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	77,710.	55,235.	132,945.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)			
16 a Wages, salaries, tips, etc	77,710.	55,235.	132,945.
b2 Amount of ln. b1 for graduate/postgrad studies			
17 Net self-employment loss			
18 Alimony received			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.	77,710.	55,235.	132,945.

Part IV – Schedule 8812 and Credit Limit Worksheet B Computations

23 Self-employed, church and statutory employees			
24 Wages, salaries, tips, etc	77,710.	55,235.	132,945.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 18a & Credit Limit Wks B, line 3	77,710.	55,235.	132,945.

Shareholder's Share of Income, Credits,
Deductions, etc.
► Keep for your records

2022

Shareholder's Name
Linda A Wagner

Social Security Number

Part I Information About the Corporation

A Corporation's Employer Identification Number 85-0984217

B Corporation's

Name Owens & Wagner PA

Address 189 S Lawrence Blvd

City Keystone Heights

State FL

ZIP Code 32656

D Corporation's total number of shares

Beginning of tax year

End of tax year

Part II Information About the Shareholder

Shareholder is Taxpayer ☐

Spouse ☒

Joint ☐

At-Risk Status (check one):

All investment in corporation is at-risk ☒

Some investment in corporation not at-risk ☐

Final / Amended

Final K-1 and Amended K-1 Checkboxes

☐ Final K-1

☐ Amended K-1

Part III Shareholder's Share of Current Year Income, Deductions, Credits, Other Items

1 Ordinary business income (loss) 7,766.

Check if "materially" participated in the business activities ☐

2 Net rental real estate income (loss)

Check if "materially" participated in rental real estate activities ☐

Check if "actively" participated in rental real estate activities ☐

Check if rental of property is a type subject to recharacterization rules ☐

Check if rental real estate activity is a trade or business ☐

3 Other net rental income (loss)

Check if rental of property is a type subject to recharacterization rules ☐

Check if rental activity is a trade or business ☐

4 a Interest income

b Interest income from U.S. obligations included in box 4.

5 a Ordinary dividends

5 b Qualified dividends

Interest income from U.S. obligations included in box 5.

6 Royalties

Double-click to link royalties to Schedule E Worksheet

Part III Shareholder's Share of Current Year Income, Deductions, Other Items (continued)

7	Net short-term capital gain (loss)	_____
8 a	Net long-term capital gain (loss)	_____
8 b	Collectibles (28%) gain (loss)	_____
8 c	Unrecaptured section 1250 gain	_____
9	Net section 1231 gain (loss)	_____
10	Other income (loss)	
	Code Description Amount	
	_____	_____
	_____	_____
	_____	_____
	_____	_____
11	Section 179 deduction	_____
12	Other deductions	
	Code Description Amount	
	_____	_____
	_____	_____
	_____	_____
	_____	_____
13	Credits & credit recapture	
	Code Description Amount	
	_____	_____
	_____	_____
	_____	_____
	_____	_____
14	Foreign transactions	
	Schedule K-3 is attached if checked	☐
15	Alternative minimum tax (AMT) items	
	Code Description Amount	
	_____	_____
	_____	_____
	_____	_____
	_____	_____
16	Items affecting shareholder basis	
	Code Description Amount	
	C Nondeductible expenses	143.
	_____	_____
	_____	_____
	_____	_____
	_____	_____
17	Other information	
	Code Description Amount	
	_____	_____
	_____	_____
	_____	_____
	_____	_____

Corporation Name Owens & Wagner PA

Section C Income and Loss Reported on Schedule E, Supplemental Income or Loss[illegible]

Section D1 Qualified Business Income Deduction - Statement A Information

Enter information below from "Statement A - QBI Pass Through Entity Reporting"

IMPORTANT: If the statement reports information from more than one trade or business, please enter each activity on a separate K-1 entry worksheet.

Trade or Business:**EIN:**

☐ **PTP Note:** PTP income is reported on partnership k-1 (1065) worksheet (see help)

☐ Aggregated

SSTB

Shareholder's share of QBI or qualified PTP items subject to shareholder-specific determinations:

Ordinary business income (loss)

Rental income (loss)

Royalty income (loss)

Section 1231 gain (loss).....

Other income (loss)

Total Ordinary 4797 gain (loss) included on line above

Section 179 deduction.

Other deductions.

W-2 wages

UBIA of qualified property

Section 199A dividends

Corporation Name

Owens & Wagner PA

Section D2 Qualified Business Income Deduction Info

A Does this K-1 include a Section 199A business? ☐ Yes ☒ No
QBI worksheet to report (double click to link)

B Trade or Business Name

C Trade or Business ID Number
If no ID number available, select reason

D 1 Is this a Specified Service Trade or Business (SSTB)? . . ☐ Yes ☐ No
2 If No, is income attributable to a SSTB? (see help) . . . ☐ Yes ☐ No
3 QBI worksheet for SSTB income (this will auto-populate if Yes)
4 Percentage of qualified income attributable to SSTB

E 1 Starting business income
2 Adjustments
 a Section 179 expenses
 b Reduced Sec 179 expenses, if deduction is limited
 c RESERVED
 d Other adjustments business income
 e Total allowable QBI sec 179 expenses and other adjustments
3 Qualified business income
4 a Calculated QBI allowed after passive/at-risk limits
 b Adjustments to allowed QBI
 c Allowable QBI after loss limits
5 Additional deductions related to this business reported on separate schedules
6 Net profit (loss) after adjustments, limitations, and deductions
7 Allowable QBI allocated to SSTB
8 Allowable QBI from this business

F 1 Short term gain (loss) from qualified business assets (not included in Row E)
2 Adjustments to short term gain (loss)
3 Adjusted qualified short term gain (loss)
4 a Calculated QBI allowed after passive/at-risk limits
 b Adjustments to allowed QBI
 c Allowable short term qualified gain (loss) after passive/at-risk limits
5 Allowable short term gain (loss) allocated to SSTB
6 Allowable short term gain (loss) from this business

G 1 Section 1231 gain (loss) from qualified business assets
2 Adjustments to section 1231 gain (loss)
3 Adjusted section 1231 gain (loss)
4 a Calculated QBI allowed after passive/at-risk limits
 b Adjustments to allowed QBI
 c Allowable ordinary 1231 qualified gain (loss)
5 Allowable ordinary 1231 gain (loss) allocated to SSTB
6 Allowable ordinary 1231 gain (loss) from this business

H 1 Allowable qualified business income (line E8 plus F6 plus G6)
2 Qualified business income allocated to SSTB
3 a Previously disallowed losses freed up in current year
 b Adjustments to previously disallowed losses
 c Previously disallowed QBI losses to be reported as separate business
 d QBI wsht for previously disallowed losses, if present

I 1 Tentative wages
2 Adjustments
3 Qualified wages
4 Qualified wages allocated to SSTB

J 1 Tentative Unadjusted Basis Immediately after Acquisition (UBIA)
2 Adjustments
3 Qualified UBIA
4 Qualified UBIA allocated to SSTB

K 1 Net income allocable to qualified payments from agricultural or horticultural coop
2 Wages allocable to qualified payments from coop
3 Form 1099PATR line 6 (DPAD) from coop(s) with tax year starting before 1/1/2018
4 Form 1099PATR line 6 (DPAD) from coop(s) with tax year starting after 12/31/2017

► Keep for your records

Shareholder's Name
Linda A Wagner

Social Security Number

Part I Information About the Corporation

A Corporation's Employer Identification Number 61-2041587

B Corporation's

Name Linda Wagner PA

Address 25710 NE State Road 26

City Melrose

State FL

ZIP Code 32666

D Corporation's total number of shares

Beginning of tax year

End of tax year

Part II Information About the Shareholder

Shareholder is Taxpayer ☐

Spouse ☒

Joint ☐

At-Risk Status (check one):

All investment in corporation is at-risk ☒

Some investment in corporation not at-risk ☐

Final / Amended

Final K-1 and Amended K-1 Checkboxes

☐ Final K-1

☐ Amended K-1

Part III Shareholder's Share of Current Year Income, Deductions, Credits, Other Items

1 Ordinary business income (loss) -6,258.

Check if "materially" participated in the business activities ☐

2 Net rental real estate income (loss)

Check if "materially" participated in rental real estate activities ☐

Check if "actively" participated in rental real estate activities ☐

Check if rental of property is a type subject to recharacterization rules ☐

Check if rental real estate activity is a trade or business ☐

3 Other net rental income (loss)

Check if rental of property is a type subject to recharacterization rules ☐

Check if rental activity is a trade or business ☐

4 a Interest income

b Interest income from U.S. obligations included in box 4.

5 a Ordinary dividends

5 b Qualified dividends

Interest income from U.S. obligations included in box 5.

6 Royalties

Double-click to link royalties to Schedule E Worksheet ►

Section C Income and Loss Reported on Schedule E, Supplemental Income or Loss

[illegible]

Section D1 Qualified Business Income Deduction - Statement A Information

Enter information below from "Statement A - QBI Pass Through Entity Reporting"

IMPORTANT: If the statement reports information from more than one trade or business, please enter each activity on a separate K-1 entry worksheet.

Trade or Business:**EIN:**

☐ **PTP Note:** PTP income is reported on partnership k-1 (1065) worksheet (see help)

☐ Aggregated

SSTB

Shareholder's share of QBI or qualified PTP items subject to shareholder-specific determinations:

Ordinary business income (loss)

Rental income (loss).....

Royalty income (loss)

Section 1231 gain (loss).....

Other income (loss)

Total Ordinary 4797 gain (loss) included on line above

Section 179 deduction.

Other deductions:

W-2 wages 100

UBIA of qualified property

Section 199A dividends

Corporation Name

Linda Wagner PA

Section D2 Qualified Business Income Deduction Info

A	Does this K-1 include a Section 199A business? ☐ Yes ☒ No	
	QBI worksheet to report (double click to link)	
B	Trade or Business Name	
C	Trade or Business ID Number	
	If no ID number available, select reason	
D 1	Is this a Specified Service Trade or Business (SSTB)?	☐ Yes ☐ No
2	If No, is income attributable to a SSTB? (see help)	☐ Yes ☐ No
3	QBI worksheet for SSTB income (this will auto-populate if Yes)	
4	Percentage of qualified income attributable to SSTB	
E 1	Starting business income	
2	Adjustments	
a	Section 179 expenses	
b	Reduced Sec 179 expenses, if deduction is limited	
c	RESERVED	
d	Other adjustments business income	
e	Total allowable QBI sec 179 expenses and other adjustments	
3	Qualified business income	
4 a	Calculated QBI allowed after passive/at-risk limits	
b	Adjustments to allowed QBI	
c	Allowable QBI after loss limits	
5	Additional deductions related to this business reported on separate schedules	
6	Net profit (loss) after adjustments, limitations, and deductions	
7	Allowable QBI allocated to SSTB	
8	Allowable QBI from this business	
F 1	Short term gain (loss) from qualified business assets (not included in Row E)	
2	Adjustments to short term gain (loss)	
3	Adjusted qualified short term gain (loss)	
4 a	Calculated QBI allowed after passive/at-risk limits	
b	Adjustments to allowed QBI	
c	Allowable short term qualified gain (loss) after passive/at-risk limits	
5	Allowable short term gain (loss) allocated to SSTB	
6	Allowable short term gain (loss) from this business	
G 1	Section 1231 gain (loss) from qualified business assets	
2	Adjustments to section 1231 gain (loss)	
3	Adjusted section 1231 gain (loss)	
4 a	Calculated QBI allowed after passive/at-risk limits	
b	Adjustments to allowed QBI	
c	Allowable ordinary 1231 qualified gain (loss)	
5	Allowable ordinary 1231 gain (loss) allocated to SSTB	
6	Allowable ordinary 1231 gain (loss) from this business	
H 1	Allowable qualified business income (line E8 plus F6 plus G6)	
2	Qualified business income allocated to SSTB	
3 a	Previously disallowed losses freed up in current year	
b	Adjustments to previously disallowed losses	
c	Previously disallowed QBI losses to be reported as separate business	
d	QBI wksht for previously disallowed losses, if present	
I 1	Tentative wages	
2	Adjustments	
3	Qualified wages	
4	Qualified wages allocated to SSTB	
J 1	Tentative Unadjusted Basis Immediately after Acquisition (UBIA)	
2	Adjustments	
3	Qualified UBIA	
4	Qualified UBIA allocated to SSTB	
K 1	Net income allocable to qualified payments from agricultural or horticultural coop	
2	Wages allocable to qualified payments from coop	
3	Form 1099PATR line 6 (DPAD) from coop(s) with tax year starting before 1/1/2018	
4	Form 1099PATR line 6 (DPAD) from coop(s) with tax year starting after 12/31/2017	

Federal Carryover Worksheet

2022

► Keep for your records

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number



2021 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

2021 State Extension Information

(a) State	(b) Paid With Extension

2021 Locality Extension Information

(a) Locality	(b) Paid With Extension

2021 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2021 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2021 State Taxes Due Information

(a) State	(e) Paid With Return

2021 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2021 State Refund Applied Information

(a) State	(g) Applied Amount

2021 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2021 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

2021 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Thomas J & Linda A Wagner

Other Tax and Income Information			2021	2022
1	Filing status	1	2 MFJ	2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4)	2		
3	Itemized deductions	3	1,025.	1,118.
4	Check box if required to itemize deductions	4	☐	☐
5	Adjusted gross income	5	144,019.	135,023.
6	Tax liability for Form 2210 or Form 2210-F	6	17,659.	15,333.
7	Alternative minimum tax	7		
8	Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA information ▶

Excess Contributions			2021	2022
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers			2021	2022
Note: Enter all entries as a positive amount				
12 a	Short-term capital loss	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:			
	a 2022	16 a		
	b 2021	b		
	c 2020	c		
	d 2019	d		
	e 2018	e		
	f 2017	f		
17	AMT Nonrecap'd net Sec 1231 losses from:			
	a 2022	17 a		
	b 2021	b		
	c 2020	c		
	d 2019	d		
	e 2018	e		
	f 2017	f		

Credit Carryovers			2021	2022
18	General business credit	18		
19	Adoption credit from:	19 a		
	a 2022			
	b 2021	b		
	c 2020	c		
	d 2019	d		
	e 2018	e		
	f 2017	f		
20	Mortgage interest credit from:	20 a		
	a 2022			
	b 2021	b		
	c 2020	c		
	d 2019	d		
21	Credit for prior year minimum tax	21		
22	District of Columbia first-time homebuyer credit	22		
23	Residential Clean Energy Credit (Previously the Residential energy efficient property credit	23		

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Description	Amount
Income	
Wages	132,945.
Interest income before Series EE bond exclusion	
Dividend income	54.
Tax refund	
Alimony received	
Nonpassive business income or loss	
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	34.
Taxable IRA distributions	
Taxable pension distributions	
Unemployment compensation	
Other income	482.
Total income	133,515.
Adjustments	
Educator expenses	
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	
Modified adjusted gross income	133,515.

Two-Year Comparison

2022

Name(s) Shown on Return

Thomas J & Linda A Wagner

Social Security Number

Income	2021	2022	Difference	%
Wages, salaries, tips, etc.		132,945.		
Interest and dividend income		54.		
State tax refund				
Business income (loss)				
Capital and other gains (losses)		34.		
IRA distributions				
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc		1,508.		
Farm income (loss)				
Social security benefits				
Income other than the above		482.		
Total Income		135,023.		
Adjustments to Income				
Adjusted Gross Income		135,023.		
Itemized Deductions				
Medical and dental				
Income or sales tax		1,118.		
Real estate taxes				
Personal property and other taxes				
Interest paid				
Gifts to charity				
Casualty and theft losses				
Miscellaneous				
Total Itemized Deductions		1,118.		
Standard or Itemized Deduction		25,900.		
Qualified Business Income Deduction				
Taxable Income		109,123.		
Income tax		15,237.		
Additional income taxes				
Alternative minimum tax				
Total Income Taxes		15,237.		
Nonbusiness credits				
Business credits				
Total Credits				
Self-employment tax				
Other taxes		96.		
Total Tax After Credits		15,333.		
Withholding		18,111.		
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments				
Total Payments		18,111.		
Form 2210 penalty				
Applied to next year's estimated tax				
Refund		2,778.		
Balance Due				

Current year effective tax rate 11.28 %

Tax Summary Report

2022

Name(s) Shown on Return

Thomas J & Linda A Wagner

Filing status Married Filing Jointly

Number of exemptions 2

Gross Income

Wages and salaries	132,945.
Interest and dividend income	54.
Business income (loss)	
Capital gains (losses)	34.
Pensions and annuities	
Rents, royalties, partnerships, etc	1,508.
Farm income (loss)	
Social security benefits	
Other income	482.
Total Gross Income	135,023.

Adjustments to Income.

Adjusted Gross Income (Last year's AGI)	144,019.	135,023.
--	-----------------	-----------------

Itemized/Standard Deductions

Medical and dental	
Taxes	1,118.
Interest	
Contributions	
Casualty or theft loss(es)	
Miscellaneous	
Total Itemized Deductions.	1,118.
Standard deduction	25,900.

Taxable Income	109,123.
---------------------------------	-----------------

Income tax	15,237.
Alternative minimum tax	
Total Taxes before Credits	15,237.
Nonbusiness credits	
Business credits	
Total Credits	
Self-employment tax	
Other taxes	96.

Total Tax	15,333.
----------------------------	----------------

Withholding	18,111.
Estimated tax payments	
Other payments	
Total Payments	18,111.
Estimated tax penalty	
Refund applied to next year's estimated tax.	

Amount Overpaid	2,778.
----------------------------------	---------------

Refund	2,778.
-------------------------	---------------

Amount Applied to Estimate.	
--	--

Amount Due	0.
-----------------------------	-----------

Tax bracket	22.0 %
Effective tax rate	11.28 %

Smart Worksheets From 2022 Federal Tax Return

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 3 Smart Worksheet							
A If you had the same coverage every month of the 2022, select the type of coverage here ☐ None ☒ Self-only ☐ Family Or, If coverage varied during 2022, select your coverage for each month below. Select Family for any month you had self-only coverage and your spouse had family coverage. Select None for any month you were covered by Medicare.							
1	January	☐ None	☒ Self-only	☐ Family		3,650.	
2	February	☐ None	☒ Self-only	☐ Family		3,650.	
3	March	☐ None	☒ Self-only	☐ Family		3,650.	
4	April	☐ None	☒ Self-only	☐ Family		3,650.	
5	May	☐ None	☒ Self-only	☐ Family		3,650.	
6	June	☐ None	☒ Self-only	☐ Family		3,650.	
7	July	☐ None	☒ Self-only	☐ Family		3,650.	
8	August	☐ None	☒ Self-only	☐ Family		3,650.	
9	September	☐ None	☒ Self-only	☐ Family		3,650.	
10	October	☐ None	☒ Self-only	☐ Family		3,650.	
11	November	☐ None	☒ Self-only	☐ Family		3,650.	
12	December	☐ None	☒ Self-only	☐ Family		3,650.	
B Maximum allowable contribution						3,650.	
Greater of: Sum of Lines A1 through A12 divided by 12, OR Line A12							

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 9 Employer Contribution Smart Worksheet	
A Enter the employer contributions reported in Box 12 of Form W-2 (code W)	1,560.
B Enter employer contributions made in 2022 for the tax year 2021	
C Subtract line B from line A	1,560.
D Enter employer contributions made in 2023 for the tax year 2022	
E Other employer contributions for 2022 not reported above	
F Employer contributions for 2022. Add lines C, D and E. Enter on line 9	1,560.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 14 Smart Worksheet	
A Gross distributions	482.
B Rollovers	
C Return of excess contributions	
D Subtract lines B and C from line A	482.
E Taxable earnings on excess contributions	
Non-surviving spouse beneficiaries who received no distribution this year use lines F & G	
F FMV of inherited HSA assets if no distribution received	
G Qualified medical expenses	

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 17 Smart Worksheet	
A	Taxable HSA distributions from line 16 482.
B	Over age 65 exception to penalty
C	Exception due to disability
D	Exception due to death
E	Death or disability exception with code 1 on 1099-SA
F	Distribution subject to penalty Line A minus lines B, C, D and E 482.
G	Penalty — 20% of amount on line G. Enter the sum on line 17b 96.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 18 Smart Worksheet	
Check here if failure to maintain HDHP coverage in 2022 was due to death or disability ☐	
A 1	Total HSA contribution in 2021 1,560.
2	Excess contribution in 2021
3	Net HSA contribution in 2021 1,560.
B Check the box below to indicate the type of coverage you had for each month of 2021. Select Family for any month that you had self only coverage and were married to a spouse with family coverage. Select None for any month you were covered by Medicare.	
1	January ☐ None ☒ Self-only ☐ Family
2	February ☐ None ☒ Self-only ☐ Family
3	March ☐ None ☒ Self-only ☐ Family
4	April ☐ None ☒ Self-only ☐ Family
5	May ☐ None ☒ Self-only ☐ Family
6	June ☐ None ☒ Self-only ☐ Family
7	July ☐ None ☒ Self-only ☐ Family
8	August ☐ None ☒ Self-only ☐ Family
9	September ☐ None ☒ Self-only ☐ Family
10	October ☐ None ☒ Self-only ☐ Family
11	November ☐ None ☒ Self-only ☐ Family
12	December ☐ None ☒ Self-only ☐ Family
C 1	Total maximum allowable contribution for 2021
2	Amount allocated to spouse in 2021
3	Net maximum allowable contribution for 2021

SMART WORKSHEET FOR: Form 8867: Paid Preparer's Due Diligence Checklist

Paid Preparer Smart Worksheet	
If different from the preparer who will sign the return, select the paid preparer who determined the taxpayer's eligibility for, and amount of, the Earned Income Credit (EIC), Child Tax Credit (CTC), American Opportunity Tax Credit (AOTC), or Additional Child Tax Credit (ACTC).	
A	Enter paid preparer code from Firm/Preparer Info. KMS



SMART WORKSHEET FOR: Federal Information Worksheet

Print page 2 ☐

SMART WORKSHEET FOR: Federal Information Worksheet

Print page 3 ☐

SMART WORKSHEET FOR: Federal Information Worksheet

Print page 4 ☐

SMART WORKSHEET FOR: Federal Information Worksheet

Print page 5 ☐

SMART WORKSHEET FOR: Federal Information Worksheet

Print page 6 ☐

SMART WORKSHEET FOR: Form 1099-B Worksheet (Drivewealth LLC)

QuickZoom to another copy of Form 1099-B Worksheet. ☐

For sale of a primary residence eligible for gain exclusion, use the Home Sale Worksheet. ☐

QuickZoom to Form 1099-K reporting sale(s) of investment assets. ☐

Form 1099-K reconciliation	
☐	If checked, a copy of Form 1099-K with the payer and payment amount shown below has been linked to this worksheet. Total sales proceeds reported in the Quick Entry Table below must match the amount shown below.
	Payment(s) amount from linked Form 1099-K

SMART WORKSHEET FOR: Earned Income Worksheet

Medicaid Waiver Payments for the Earned Income Credit and Additional Child Tax Credit Smart Worksheet	
A Check box if any wages are Medicaid Waiver Payments that you choose to include in earned income	
Taxpayer	☐
Spouse	☐



Additional Information From 2022 Federal Tax Return

Electronic Filing Information Worksheet
TB266

Continuation Statement

	Idaho
	Kentucky
	Maryland
	Massachusetts
	Michigan
	Montana
	New Jersey
	New Mexico
	New York
	North Carolina
	Oklahoma
	Pennsylvania
	South Carolina
	Vermont
	Wisconsin

DO NOT MAIL

Form **8879**

(Rev. January 2021)

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

OMB No. 1545-0074

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) 61665520231080821f81

Taxpayer's name

Thomas J Wagner

Social security number

Spouse's name

Linda A Wagner

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	135,023.
2	Total tax	2	15,333.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,111.
4	Amount you want refunded to you	4	2,778.
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

- ☒ I authorize Taxes by Karyn LLC to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
- ☐ 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 ►

Spouse's PIN: check one box only

- ☒ I authorize Taxes by Karyn LLC to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

 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

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS e-file.

Taxpayer name THOMAS J & LINDA A WAGNER

Taxpayer address (optional)

179 SWAN LAKE DR

MELROSE, FL 32666

1. ☒ Your federal income tax return for 2022 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by Taxes by Karyn LLC.
2. ☒ Your return was accepted on 04/18/2023 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is [REDACTED]
3. ☐ Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**