

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/28/2023

General Information

Name: Hon Anthony B. Miller

CONFIDENTIAL

Address: 301 S MONROE ST RM 330 LEON COUNTY COURTHOUSE, TALLAHASSEE, FL 32301

PID 44019

County: Leon

AGENCY INFORMATION

Organization	Suborganization	Title
Children's Services Council of Leon County	Committee Members	Circuit Judge
Judicial Circuit (2Nd)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of June 1, 2023 was \$ 477,873.11.

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 \$ 59,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Primary Residential Home ({REDACTED})	\$ 529,000.00
VOYA Deferred Compensation	\$ 31,554.18
Truist Bank Account	\$ 3,074.97
First Commerce Credit Union	\$ 36,661.40
Mass Mutual ROTH IRA investment account	\$ 28,334.51
VCSP/College American account	\$ 16,940.52
Florida Retirement (FRS) investment account	\$ 30,264.23
Mobile home ({REDACTED})	\$ 2,000.00

Liabilities**LIABILITIES IN EXCESS OF \$1,000:**

Name of Creditor	Address of Creditor	Amount of Liability
First Commerce CU (mortgage); loan owned by Freddie MAC	P. O. Box 6416, Tallahassee, FL 32314	\$ 258,956.70

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
See Attached			

Interests in Specified Businesses

Business Entity # 1
N/A

Training

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

Signature of Reporting Official or Candidate

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

Anthony B. Miller

Digitally signed: 06/28/2023

Filed with COE: 06/28/2023

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 Anthony B		Last name Miller	Your social security number XXX-XX-XXXX
If joint return, spouse's first name and middle initial Diana S		Last name Miller	Spouse's social security number XXX-XX-XXXX
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.			State
Foreign country name			Foreign postal code
ZIP code			Foreign province/state/county
Presidential Election Campaign			Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse			

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services), or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ 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):		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
		XXX-XX-XXXX	Daughter	☐	☐
		XXX-XX-XXXX	Daughter	☐	☐
		XXX-XX-XXXX	Son	☒	☐

Income		1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 194,933
b Household employee wages not reported on Form(s) W-2		1b	
c Tip income not reported on line 1a (see instructions)		1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e Taxable dependent care benefits from Form 2441, line 26		1e	
f Employer-provided adoption benefits from Form 8839, line 29		1f	
g Wages from Form 8919, line 6		1g	
h Other earned income (see instructions)		1h	
i Nontaxable combat pay election (see instructions)		1i	
z Add lines 1a through 1h		1z	194,933
2a Tax-exempt interest		2a	
3a Qualified dividends		3a	
4a IRA distributions		4a	
5a Pensions and annuities		5a	
6a Social security benefits		6a	
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	☐
8 Other income from Schedule 1, line 10		8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	194,933
10 Adjustments to income from Schedule 1, line 26		10	
11 Subtract line 10 from line 9. This is your adjusted gross income		11	194,933
12 Standard deduction or itemized deductions (from Schedule A)		12	29,748
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
14 Add lines 12 and 13		14	29,748
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	165,185

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

Form **1040** (2022)

EEA

						XXX-XX-XXXX	
Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐				16	27,575
	17	Amount from Schedule 2, line 3				17	
	18	Add lines 16 and 17				18	27,575
	19	Child tax credit or credit for other dependents from Schedule 8812				19	2,000
	20	Amount from Schedule 3, line 8				20	
	21	Add lines 19 and 20				21	2,000
	22	Subtract line 21 from line 18. If zero or less, enter -0-				22	25,575
	23	Other taxes, including self-employment tax, from Schedule 2, line 21				23	
	24	Add lines 22 and 23. This is your total tax				24	25,575

Payments		25	Federal income tax withheld from:			
	a	Form(s) W-2	25a	18,544		
	b	Form(s) 1099	25b			
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c	25d	18,544		
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return	26	8,451		
	27	Earned income credit (EIC)	27			
	28	Additional child tax credit from Schedule 8812	28			
	29	American opportunity credit from Form 8863, line 8	29			
	30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31				
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0		
	33	Add lines 25d, 26, and 32. These are your total payments	33	26,995		

Refund Direct deposit? See instructions.	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,420
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	0
	b	Routing number	c Type: ☐ Checking ☐ Savings	
	d	Account number		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	1,420

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	0
	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 Joint return? See instructions. Keep a copy for your records.	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 03-22-2023	Your occupation Attorney	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign. _____	Date 03-22-2023	Spouse's occupation Financial Specialist	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) 	
Phone no. 850-606-4300	Email address abmilleresquire@gmail.com			

Paid Preparer Use Only	Preparer's signature Cheryl Shine		Date 03-23-2023	PTIN XXXXXXXX	Check if: ☐ Self-employed
	Preparer's name Cheryl Shine		Phone no. 850-445-5420		
	Firm's name Cheryl Shine CPA				
	Firm's address 1752 Folkstone Road Tallahassee, FL 32312				
					Firm's EIN 27-4612430

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

Anthony B & Diana S Miller

XXX-XX-XXXX

**Medical
and
Dental
Expenses**

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

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

1

2

3

4

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒
- b State and local real estate taxes (see instructions)
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount:

5a **1,946**

5b **4,099**

5c

5d **6,045**

5e **6,045**

6

- 7 Add lines 5e and 6

7 **6,045**

**Interest
You Paid**

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

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
- c Points not reported to you on Form 1098. See instructions for special rules
- d Reserved for future use
- e Add lines 8a through 8c
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9

8a **5,867**

8b

8c

8d

8e **5,867**

9

10 **5,867**

**Gifts to
Charity**

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

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

11 **17,661**

12 **175**

13

14 **17,836**

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16 Other - from list in instructions. List type and amount:

16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

17 **29,748**

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2022

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Anthony B & Diana S Miller

XXX-XX-XXXX

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	194,933
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	194,933
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000	5	2,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	2,000
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	2,000
13	Enter the amount from the Credit Limit Worksheet A	13	27,575
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	2,000

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

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

Schedule 8812 (Form 1040) 2022

EEA

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

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

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

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0
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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.

Taxpayer name(s) shown on return

Taxpayer identification number

Anthony B & Diana S Miller**XXX-XX-XXXX**

Preparer's name

Preparer tax identification number

Cheryl Shine**XXXXXXXXXX****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: School Records _____ _____ _____			
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.

EEA

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?	☒	☐

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Anthony B & Diana S Miller

Identifying number

XXX-XX-XXXX

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities - List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	The Living Harvest, Inc Tallahassee FL 32303	☐	Clothing/ Household Items, Good (used)
B	The Living Harvest, Inc Tallahassee FL 32303	☐	Clothing/Household items, Good (used)
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	12-27-2022	Various			50	Thrift store
B	10-19-2022	Various			125	Thrift store
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | e ☐ Other Real Estate | i ☐ Vehicles |
| b ☐ Qualified Conservation Contribution | f ☐ Securities | j ☐ Clothing and household items |
| c ☐ Equipment | g ☐ Collectibles** | k ☐ Other |
| d ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual Property | |

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3		(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.				(c) Appraised fair market value
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)	
A							
B							
C							

IRS e-file Signature Authorization

OMB No. 1545-0074
2022

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

Submission Identification Number (SID) ►

Taxpayer's name

Anthony B Miller

Spouse's name

Diana S Miller

Social security number

XXX-XX-XXXX

Spouse's social security number

XXX-XX-XXXX

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	194,933
2	Total tax	2	25,575
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,544
4	Amount you want refunded to you	4	
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 Cheryl Shine CPA to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Date ►

Spouse's PIN: check one box only

- ☒ I authorize Cheryl Shine CPA to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► Date ►

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.

XXXXXX-

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 authorizing 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 ► Cheryl Shine Date ► 03-23-2023

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

1040

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2022

Page 1

Name(s) as shown on return

Anthony B & Diana S Miller

Tax Identification Number

XXX-XX-XXXX

Schedule A, Line 11 - Cash Contributions, 60% limit

Description	Amount
1200 Tharpe Street Church	\$ 15,800
Second Harvest of The Big Bend	50
Fellowship of Christian Athletes	50
FSU Foundation	50
Rotary Club	166
The Federalist Society	25
The Floria Bar	1,520
Total:	<u>\$ 17,661</u>

Estimated Tax Worksheet for Next Year

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

1.	Wages	1.	_____
2.	Interest and Dividend income	2.	_____
3.	Capital gain income	3.	_____
4.	Taxable IRA/Pension income	4.	_____
5.	Taxable Social Security income	5.	_____
6.	Business income	6.	_____
7.	Other income	7.	_____
8.	Total income (add lines 1 thru 7)	8.	_____
9.	Adjustments to income	9.	_____
10.	Adjusted gross income (subtract line 9 from line 8)	10.	_____
11a.	Itemized deductions	11a.	_____
11b.	Standard deduction	11b.	_____
12.	Taxable income (subtract the larger of line 11a or 11b from line 10)	12.	_____
13.	Estimated Section 199A deduction for qualified trade or business income	13.	_____
14.	Projected taxable income (subtract line 13 from line 12)	14.	_____
15.	Projected Tax	15.	_____
16.	Alternative Minimum Tax	16.	_____
17.	Total tax	17.	_____
18a.	Child Tax Credit and Other Dependent Credit	18a.	_____
18b.	Other projected Credits	18b.	_____
18c.	Total projected credits	18c.	_____
19.	Subtract line 18d from line 17	19.	_____
20.	Projected SE Tax - Taxpayer	20.	_____
21.	Projected SE Tax - Spouse	21.	_____
22.	Other taxes	22.	_____
23a.	Add lines 19 through 22	23a.	_____
	b. Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and refundable credit from Form 8885	23b.	_____
	c. Total 2023 estimated tax. Subtract line 23b from line 23a. If zero or less enter -0-	23c.	_____
24a.	Multiply line 23c by 90% (66 2/3% for farmers and fishermen)	24a.	_____
	b. Required annual payment based on prior year's tax (see instructions) 110%	24b.	28,132
	c. Required annual payment to avoid a penalty. Enter the smaller of line 24a or 24b	24c.	28,132
25.	Projected Withholding	25.	18,544
26.	Projected Net Tax (subtract line 25 from line 24c)	26.	9,588

Estimates will be computed on \$9,588. This is line 26.

Use screen ETA to provide accurate estimates of next year's income, deductions, and credits. If screen ETA is used, lines 1-24a of this worksheet will be autofilled.

The Estimated Tax Worksheet for Next Year (WK_ES) does not take every tax scenario into account. The worksheet recomputes calculations for taxable Social Security, Schedule A, and tax including capital gains tax rates, as well as Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), and self-employment (SE) tax. If other calculations are needed for an accurate estimated tax determination, it may be better to use the Tax Planner.

Summary of Estimates**2023**

Name(s) as shown on return

Anthony B & Diana S Miller

Your SSN/EIN

XXX-XX-XXXX**Federal****Form: 1040-ES****Payment Schedule**

Due Date	04-18-2023	06-15-2023	09-15-2023	01-16-2024	Total
Total Installment Amount	2,400	2,400	2,400	2,400	9,600
Overpayment Applied	355	355	355	355	1,420
Net Installment Due	2,045	2,045	2,045	2,045	8,180

Taxpayer Records

Amount Actually Paid				
Date Paid				
Check #/Confirmation				

Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Statement for line 16 of Form 1040

Tax Rate Schedule for Married Filing Joint Filing Status

If taxable income is					
over	but not over	pay	plus	% on excess	of the amount over
0	20,550	0.00		10%	0
20,550	83,550	2,055.00		12%	20,550
83,550	178,150	9,615.00		22%	83,550
178,150	340,100	30,427.00		24%	178,150
340,100	431,900	69,295.00		32%	340,100
431,900	647,850	98,671.00		35%	431,900
647,850		174,253.50		37%	647,850

$\$9,615.00 + ((\$165,185.00 - \$83,550.00) \times 22.0\%) = \$27,575$

Tax from Tax Rate Schedule \$ 27,575

\$ 27,575 Tax computed using only available method

State and Local General Sales Tax Deduction Worksheet - Line 5a

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Before you begin: See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2022, or
- Had any nontaxable income in 2022.

1. Enter your state general sales taxes from the 2022 Optional State Sales Tax Table 1. 1,557

Next, if, for all of 2022, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2022?

☒ No. Enter -0-.

☐ Yes. Enter your base local general sales taxes from the 2022 Optional Local Sales Tax Tables. 2. _____

3. Did your locality impose a local general sales tax in 2022? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2022, see the instructions for line 3 of the worksheet 3. 1.500000

4. Did you enter -0- on line 2?

☐ No. Skip lines 4 and 5 and go to line 6.

☒ Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. 6.000000

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. 0.250000

6. Did you enter -0- on line 2?

☐ No. Multiply line 2 by line 3.

☒ Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2022, see the instructions for line 6 of the worksheet. 6. 389

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 7. _____

8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a.

Be sure to check the box on that line 8. 1,946

Optional Sales Tax Table Computation

State:

FL

Income:	194,933		
Family Size:	5		
Amount from table:	1,557		
Days:	365		
Deduction:	1,557		

* "Over 5" is the maximum number in family size for the optional sales tax tables in Schedule A Instructions. Returns with a family size of 6 or more will display a "6" on this line.

Credit Limit Worksheet A

Schedule 8812

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Credit Limit Worksheet A

1. Enter the amount from Line 18 of your Form 1040, 1040-SR, or 1040-NR 1. 27,575

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

Schedule 3, Line 1 + _____
Schedule 3, Line 2 + _____
Schedule 3, Line 3 + _____
Schedule 3, Line 4 + _____
Schedule 3, line 6d + _____
Schedule 3, line 6e + _____
Schedule 3, line 6f + _____
Schedule 3, line 6l + _____
Form 5695, line 30 + _____

Enter the total. 2. _____

3. Subtract line 2 from line 1 3. 27,575

Complete Credit Limit Worksheet B only if you meet all of the following.

1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.

2. You are not filing Form 2555.

3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B 4. 0

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13 5. 27,575

Adjusted Qualified Education Expenses Worksheet

Form 8863

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Student name

Student Tax ID Number

XXX-XX-XXXX

1. Total qualified education expenses paid for or on behalf of the student in 2022 for the academic period
2. Less adjustments:
 - a. Tax-free educational assistance received in 2022 allocable to the academic period
 - b. Tax-free educational assistance received in 2023 (and before you file your 2022 tax return) allocable to the academic period
 - c. Refunds of qualified education expenses paid in 2022 if the refund is received in 2022 or in 2023 before you file your 2022 tax return
3. Total adjustments (add lines 2a, 2b, and 2c)
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- 0

Adjusted Qualified Education Expenses Worksheet

Form 8863

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Student name

Student Tax ID Number

XXX-XX-XXXX

1. Total qualified education expenses paid for or on behalf of the student in 2022 for the academic period
2. Less adjustments:
 - a. Tax-free educational assistance received in 2022 allocable to the academic period
 - b. Tax-free educational assistance received in 2023 (and before you file your 2022 tax return) allocable to the academic period
 - c. Refunds of qualified education expenses paid in 2022 if the refund is received in 2022 or in 2023 before you file your 2022 tax return
3. Total adjustments (add lines 2a, 2b, and 2c)
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- 0

Carryover Worksheet
List of items that will carryover to the 2023 tax return

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

Anthony B & Diana S Miller

XXX-XX-XXXX

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations
Contributions subject to 60% of AGI limitations
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)
Contributions subject to 30% of AGI limitations
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)
Taxable state and local refunds to Schedule 1 (Form 1040) line 1
State/local taxes paid in 2023 to flow to the Schedule A
State donations and contributions carryover
State overpayment applied to next year

Expenses

Office in home operating expenses
Office in home excess casualty losses and depreciation
Disallowed investment interest expense AMT Reg. Tax
Section 179 expense
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use

Losses

Short-term capital loss AMT Reg. Tax
Long-term capital loss AMT Reg. Tax
Net operating loss AMT Reg. Tax
Excess business loss from Form 461 (becomes part of NOL next year) AMT Reg. Tax
Qualified REIT and PTP loss carryover
QBI loss carryover
Nonrecaptured net section 1231 losses from WK_1231C AMT Reg. Tax

Credits

Mortgage interest credit
Credit for prior year minimum tax
Foreign Tax credit AMT Reg. Tax
District of Columbia first time home owner's credit
Residential clean energy credit

Other

Preparer Fee **275**
Overpayment applied to next year's estimates **1,420**
Estimated Tax Payment 1 **2,400** Estimated Tax Payment 2 **2,400**
Estimated Tax Payment 3 **2,400** Estimated Tax Payment 4 **2,400**
Federal tax liability for 2210 calculation **25,575**
State tax liability for state 2210 calculation
IRA basis Taxpayer Spouse
Disaster distributions taxable in 2023 Taxpayer Spouse
Disaster distributions taxable in 2024 Taxpayer Spouse
Excess repayments from 8915-F Taxpayer Spouse

Passive Activity

At Risk Limitations

TAX RETURN COMPARISON
2020 / 2021 / 2022

2022

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return Anthony B & Diana S Miller			Identifying number XXX-XX-XXXX	
	2020	2021	2022	Difference 2021-2022
Filing Status			Married Joint	
Number of Dependents			3	3
Income				
Wages, salaries, tips, etc.	179,259	181,219	194,933	13,714
Taxable interest and dividends				
Taxable state and local refunds				
Alimony				
Business income (loss)				
Gains (losses)				
Pensions and IRA distributions				
Rent and royalty income (loss)				
Part, S-corps, trusts income (loss)				
Farm income (loss)				
Unemployment compensation				
Total SS benefits received				
Taxable SS benefits				
Other income (loss)				
Total Income	179,259	181,219	194,933	13,714
Adjusted Gross Income				
Half of self-employment tax				
IRA deduction				
Other adjustments				
Total Adjusted Gross Income	179,259	181,219	194,933	13,714
Deductions				
Medical deductions				
State and local taxes	3,205	9,105	6,045	(3,060)
Interest	11,155	6,240	5,867	(373)
Contributions	16,465	17,065	17,836	771
Employee business expenses				
Standard or other deductions				
Total deductions claimed	30,825	29,298	29,748	450
Qualified Business Income Deduction				
Tax and Credits				
Taxable Income	148,434	151,921	165,185	13,264
Tax	24,235	24,920	27,575	2,655
Credits	3,000	1,000	2,000	1,000
Self-employment tax				
Other taxes				
Total Tax	21,235	23,920	25,575	1,655
Payments				
Withholdings	11,156	11,532	18,544	7,012
Estimated tax payments	8,548	11,836	8,451	(3,385)
Earned income credit				
Other payments and credits	337	1,000		(1,000)
Estimated tax penalty	82	2		(2)
Overpayment		448	1,420	972
Overpayment Applied		446	1,420	974
Refund				
Balance Due	1,276			
Marginal tax rate			22.00	22.00
Effective tax rate	16.33	16.40	16.69	0.29

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name

Anthony B & Diana S Miller

Taxpayer address (optional)

1. ☐ Your federal income tax return for **2022** was filed electronically with the **IRS** Submission Processing Center. The electronic filing services were provided by **Cheryl Shine CPA**.
2. ☐ Your return was accepted on _____ 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 _____.
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.

Instructions for Electronic Return Originators

Line 2 - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).

Line 3 - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

Line 4 - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

Line 5 - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

Anthony B & Diana S Miller