

FRANK FARAGO

563-67-6013

	2022	2021	Diff
INCOME			
Interest income.....	1,031	378	653
Business income.....	57,840	31,178	26,662
Capital gain or loss.....	-67	-3,000	2,933
Total income.....	58,804	28,556	30,248
ADJUSTMENTS TO INCOME			
Deductible part of self-employment tax...	4,086	2,203	1,883
Total adjustments.....	4,086	2,203	1,883
Adjusted gross income.....	54,718	26,353	28,365
ITEMIZED DEDUCTIONS			
Taxes.....	2,067	1,725	342
Interest.....	2,146	2,576	-430
Total itemized deductions.....	4,213	4,301	-88
TAX COMPUTATION			
Standard deduction.....	12,950	12,550	400
Larger of itemized or standard deduction.....	12,950	12,550	400
Qualified business income deduction.....	8,354	2,761	5,593
Taxable income.....	33,414	11,042	22,372
Tax before AMT and APTC.....	3,806	1,124	2,682
Excess advance premium tax cr. repayment.....	3,411	101	3,310
Tax before credits.....	7,217	1,225	5,992
CREDITS			
Residential energy credits.....	1,290	1,225	65
Total credits.....	1,290	1,225	65
Tax after credits.....	5,927	0	5,927
OTHER TAXES			
Self-employment tax.....	8,172	4,405	3,767
Total tax.....	14,099	4,405	9,694
PAYMENTS & REFUNDABLE CREDITS			
Estimated tax payments.....	8,710	3,560	5,150
Total payments.....	8,710	3,560	5,150
REFUND OR AMOUNT DUE			
Amount you owe.....	5,389	845	4,544
TAX RATES			
Marginal tax rate.....	12.0%	12.0%	0.0%
Effective tax rate.....	42.2%	39.9%	2.3%

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 FRANK FARAGO	Last name	Your social security number 563-67-6013
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 15096 OSCEOLA RD		Apt. no.	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. APPLE VALLEY, CA 92307		State ZIP code	
Foreign country name	Foreign province/state/county	Foreign postal code	

Digital Assets

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

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 the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. . . . <input type="checkbox"/>	(1) First name Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1 a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	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	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest 2a	b Taxable interest 2b	1,031.
	3a Qualified dividends 3a	b Ordinary dividends 3b	
	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) <input type="checkbox"/>		
Attach Sch. B if required.	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	-67.
	8 Other income from Schedule 1, line 10	8	57,840.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	58,804.
	10 Adjustments to income from Schedule 1, line 26	10	4,086.
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	54,718.
	12 Standard deduction or itemized deductions (from Schedule A)	12	12,950.
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13	8,354.
	14 Add lines 12 and 13	14	21,304.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	33,414.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814	16	
	2	<input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	3,806.
	17	Amount from Schedule 2, line 3	17	3,411.
	18	Add lines 16 and 17	18	7,217.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	1,290.
	21	Add lines 19 and 20	21	1,290.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	5,927.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	8,172.	
24	Add lines 22 and 23. This is your total tax	24	14,099.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2022 estimated tax payments and amount applied from 2021 return	26	8,710.
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	8,710.	

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

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	5,389.
	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 <input checked="" type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
	Richard Ardito	7609465032	12413

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.)
			SELF-EMPLOYED	
Joint return? See instructions. Keep a copy for your records.	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.)
	Phone no. (562) 746-9112	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Richard Ardito	Richard Ardito		P01488727	<input checked="" type="checkbox"/> Self-employed
	Firm's name	Rick Ardito, CPA		Phone no.	7609465032
	Firm's address	15191 Miami Rd Apple Valley, CA 92307		Firm's EIN	820623864

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 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

FRANK FARAGO

Your social security number

563-67-6013

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	57,840.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
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	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	57,840.

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	4,086.
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 8l 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	4,086.

Schedule 1 (Form 1040) 2022

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

2022Attachment
Sequence No. **02**

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

FRANK FARAGO

Your social security number

563-67-6013

Part I Tax

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	3,411.
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	3,411.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	8,172.
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. <input type="checkbox"/>	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)

BAA 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	
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	
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	8,172.

Schedule 2 (Form 1040) 2022

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **03**

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

FRANK FARAGO

Your social security number

563-67-6013

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5	Residential energy credits. Attach Form 5695.	5	1,290.
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	1,290.

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962.....	9	
10	Amount paid with request for extension to file (see instructions).....	10	
11	Excess social security and tier 1 RRTA tax withheld.....	11	
12	Credit for federal tax on fuels. Attach Form 4136.....	12	
13	Other payments or refundable credits:		
a	Form 2439.....	13a	
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021.....	13b	
c	Reserved for future use.....	13c	
d	Credit for repayment of amounts included in income from earlier years.....	13d	
e	Reserved for future use.....	13e	
f	Deferred amount of net 965 tax liability (see instructions).....	13f	
g	Reserved for future use.....	13g	
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021.....	13h	
z	Other payments or refundable credits. List type and amount: _____	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z.....	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	15	0.

Schedule 3 (Form 1040) 2022

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor FRANK FARAGO		Social security number (SSN) 563-67-6013
A Principal business or profession, including product or service (see instructions) REMOTES 4 LESS		B Enter code from instructions 999999
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2022, check here _____ <input type="checkbox"/>		
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions. _____ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Form(s) 1099? _____ <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	452,873.
2 Returns and allowances.	2	19,379.
3 Subtract line 2 from line 1.	3	433,494.
4 Cost of goods sold (from line 42)	4	251,982.
5 Gross profit. Subtract line 4 from line 3.	5	181,512.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6.	7	181,512.

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

8 Advertising.	8		18 Office expense (see instructions).	18	
9 Car and truck expenses (see instructions)	9	6,264.	19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment.	20a	
12 Depletion.	12		b Other business property.	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance.	21	2,433.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	204.
15 Insurance (other than health)	15	300.	23 Taxes and licenses.	23	9,140.
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel.	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services.	17		25 Utilities.	25	2,036.
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	102,562.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	122,939.			
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	58,573.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30	733.			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		
					57,840.

Part III	Cost of Goods Sold (see instructions)
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33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35	39,955.
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36	Purchases less cost of items withdrawn for personal use.....	36	257,495.
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37 Cost of labor. Do not include any amounts paid to yourself	37
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38	Materials and supplies	38
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39 Other costs.....	39
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40	Add lines 35 through 39.....	40	297,450.
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41	Inventory at end of year.....	41	45,468.
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42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.....	42	251,982.
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Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 1/01/15

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business	10,708	b Commuting (see instructions)		c Other	1,190
-------------------	--------	---------------------------------------	--	----------------	-------

45 Was your vehicle available for personal use during off-duty hours?..... ☐ Yes ☒ No

46 Do you (or your spouse) have another vehicle available for personal use?..... ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes." is the evidence written? ☒ Yes ☐ No

Part V	Other Expenses. List below business expenses not included on lines 8-26 or line 30.
---------------	--

See Statement 1

48	Total other expenses. Enter here and on line 27a.....	48	102,562.
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SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

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.

OMB No. 1545-0074

2022Attachment
Sequence No. **12**

Name(s) shown on return

FRANK FARAGO

Your social security number

563-67-6013

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.....				
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.....				
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 (67.)
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 -67.

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 instrs.....				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

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	-67.
<ul style="list-style-type: none"> • 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?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> 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.	18	
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.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<input type="checkbox"/> 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.		
<input type="checkbox"/> 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:	21	(67.)
<ul style="list-style-type: none"> • 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?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
<input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2022

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service**Self-Employment Tax**Go to **www.irs.gov/ScheduleSE** for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

FRANK FARAGO

Social security number of person
with self-employment income

563-67-6013

Part I Self-Employment Tax**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- | | | |
|---|------------|--|
| 1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1 a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1 b | |

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- | | | |
|--|----------|---------|
| 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order | 2 | 57,840. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 57,840. |

- | | | |
|---|------------|---------|
| 4 a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | 4 a | 53,415. |
|---|------------|---------|

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- | | | |
|---|------------|---------|
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4 b | |
| c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax.
Exception: If less than \$400 and you had church employee income , enter -0- and continue | 4 c | 53,415. |

- | | | |
|--|------------|----|
| 5 a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5 a | |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5 b | 0. |

- | | | |
|------------------------------|----------|---------|
| 6 Add lines 4c and 5b | 6 | 53,415. |
|------------------------------|----------|---------|

- | | | |
|--|----------|----------|
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022 | 7 | 147,000. |
|--|----------|----------|

- | | | |
|--|------------|--|
| 8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11 | 8 a | |
|--|------------|--|

- | | | |
|---|------------|--|
| b Unreported tips subject to social security tax from Form 4137, line 10 | 8 b | |
|---|------------|--|

- | | | |
|---|------------|--|
| c Wages subject to social security tax from Form 8919, line 10 | 8 c | |
|---|------------|--|

- | | | |
|-----------------------------------|------------|--|
| d Add lines 8a, 8b, and 8c | 8 d | |
|-----------------------------------|------------|--|

- | | | |
|---|----------|----------|
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 147,000. |
|---|----------|----------|

- | | | |
|--|-----------|--------|
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | 6,623. |
|--|-----------|--------|

- | | | |
|---|-----------|--------|
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 1,549. |
|---|-----------|--------|

- | | | |
|--|-----------|--------|
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 | 12 | 8,172. |
|--|-----------|--------|

- | | | |
|---|-----------|--------|
| 13 Deduction for one-half of self-employment tax.
Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15 | 13 | 4,086. |
|---|-----------|--------|

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income⁽¹⁾ wasn't more than \$9,060, **or (b)** your net farm profits⁽²⁾ were less than \$6,540.

- | | | |
|---|-----------|--------|
| 14 Maximum income for optional methods | 14 | 6,040. |
|---|-----------|--------|

- | | | |
|--|-----------|--|
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$6,040. Also, include this amount on line 4b above | 15 | |
|--|-----------|--|

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits⁽³⁾ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁽⁴⁾ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- | | | |
|---|-----------|--|
| 16 Subtract line 15 from line 14 | 16 | |
|---|-----------|--|

- | | | |
|---|-----------|--|
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁽⁴⁾ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above | 17 | |
|---|-----------|--|

⁽¹⁾ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.⁽³⁾ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁽²⁾ From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.⁽⁴⁾ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Qualified Business Income Deduction
Simplified Computation****2022**Attachment
Sequence No. **55****Attach to your tax return.****Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return

FRANK FARAGO

Your taxpayer identification number

563-67-6013

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	FRANK FARAGO	563-67-6013	53,754.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	53,754.	
3	Qualified business net (loss) carryforward from the prior year.	3	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	53,754.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	10,751.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0.	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10	10,751.	
11	Taxable income before qualified business income deduction (see instructions).	11	41,768.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	41,768.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	8,354.	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15	8,354.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8995** (2022)

Form **8962****Premium Tax Credit (PTC)**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service**Attach to Form 1040, 1040-SR, or 1040-NR.**
Go to www.irs.gov/Form8962 for instructions and the latest information.**2022**Attachment
Sequence No. **73**

Name shown on your return

FRANK FARAGO

Your social security number

563-67-6013

A You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions		1	1		
2a	Modified AGI. Enter your modified AGI. See instructions	2a	54,718.			
b	Enter the total of your dependents' modified AGI. See instructions	2b				
3	Household income. Add the amounts on lines 2a and 2b. See instructions		3	54,718.		
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC		4	12,880.		
5	Household income as a percentage of federal poverty line (see instructions)		5	401 %		
6	Reserved for future use					
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions.		7	0.0850		
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	4,651.	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	388.

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January	773.	835.	388.	447.	447.	772.
13 February	773.	835.	388.	447.	447.	772.
14 March	773.	835.	388.	447.	447.	772.
15 April	773.	835.	388.	447.	447.	772.
16 May	773.	835.	388.	447.	447.	721.
17 June	773.	835.	388.	447.	447.	772.
18 July	773.	848.	388.	460.	460.	767.
19 August	773.	848.	388.	460.	460.	701.
20 September	773.	848.	388.	460.	460.	701.
21 October	773.	848.	388.	460.	460.	701.
22 November	773.	848.	388.	460.	460.	701.
23 December	773.	848.	388.	460.	460.	701.

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	5,442.
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	8,853.
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	3,411.
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	3,411.

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

FDIA7001L 08/10/22

Form **8962** (2022)

Part IV Allocation of Policy Amounts

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

Allocation 1

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

Allocation 2

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

Allocation 3

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

Allocation 4

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

34 Have you completed all policy amount allocations?

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

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

Part V Alternative Calculation for Year of Marriage

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

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

Form **5695**Department of the Treasury
Internal Revenue Service**Residential Energy Credits**Go to **www.irs.gov/Form5695** for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022Attachment
Sequence No. **158**

Name(s) shown on return

FRANK FARAGO

Your social security number

563-67-6013

Part I Residential Clean Energy Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2021**.

1	Qualified solar electric property costs.....	1	
2	Qualified solar water heating property costs.....	2	
3	Qualified small wind energy property costs.....	3	
4	Qualified geothermal heat pump property costs.....	4	
5	Qualified biomass fuel property costs.....	5	
6a	Add lines 1 through 5.....	6a	
b	Multiply line 6a by 30% (0.30).....	6b	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.)..... Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11. Print the complete address of the main home where you installed the fuel cell property. <div style="display: flex; justify-content: space-between;"> <div>Number and street</div> <div>Unit No.</div> </div> <div>City, State, and ZIP code</div>	7a	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Qualified fuel cell property costs.....	8	
9	Multiply line 8 by 30% (0.30).....	9	
10	Kilowatt capacity of property on line 8 above... <u> </u> X \$1,000...	10	
11	Enter the smaller of line 9 or line 10.....	11	
12	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16.....	12	1,290.
13	Add lines 6b, 11, and 12.....	13	1,290.
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions).....	14	7,217.
15	Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5.....	15	1,290.
16	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13	16	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **5695** (2022)

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
Go to www.irs.gov/Form8829 for instructions and the latest information.

FRANK FARAGO

Your social security number

563-67-6013

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	222
2 Total area of home	2	1,514
3 Divide line 1 by line 2. Enter the result as a percentage	3	14.66 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4 Multiply days used for daycare during year by hours used per day.	4	hr
5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	14.66 %

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	58,573.
See instructions for columns (a) and (b) before completing lines 9-22.		
	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions).....	9	
10 Deductible mortgage interest (see instructions)	10	
11 Real estate taxes (see instructions).....	11	
12 Add lines 9, 10, and 11.....	12	
13 Multiply line 12, column (b), by line 7.....	13	
14 Add line 12, column (a), and line 13	14	
15 Subtract line 14 from line 8. If zero or less, enter -0-.....	15	58,573.
16 Excess mortgage interest (see instructions)	16	2,515.
17 Excess real estate taxes (see instructions)	17	1,514.
18 Insurance	18	973.
19 Rent.....	19	
20 Repairs and maintenance	20	
21 Utilities	21	
22 Other expenses (see instructions).....	22	
23 Add lines 16 through 22.....	23	5,002.
24 Multiply line 23, column (b), by line 7.....	24	733.
25 Carryover of prior year operating expenses (see instructions).....	25	
26 Add line 23, column (a), line 24, and line 25.....	26	733.
27 Allowable operating expenses. Enter the smaller of line 15 or line 26	27	733.
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....	28	57,840.
29 Excess casualty losses (see instructions).....	29	
30 Depreciation of your home from line 42 below	30	
31 Carryover of prior year excess casualty losses and depreciation (see instructions).....	31	
32 Add lines 29 through 31.....	32	
33 Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32.....	33	
34 Add lines 14, 27, and 33	34	733.
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions	35	
36 Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	733.

Part III Depreciation of Your Home

37 Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38 Value of land included on line 37.....	38	
39 Basis of building. Subtract line 38 from line 37.....	39	
40 Business basis of building. Multiply line 39 by line 7.....	40	
41 Depreciation percentage (see instructions)	41	%
42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2023

43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-.....	44	0.

Statement 1 - REMOTES 4 LESS
Schedule C, Part V
Other Expenses

Accounting.....	\$	250.
Bank Charges.....		10.
COMPUTER HARDWARE.....		553.
Dues and Subscriptions.....		139.
EBAY SELLER FEES.....		54,095.
LICENSES.....		54.
Postage.....		42,650.
PROMOTION.....		400.
Telephone.....		3,774.
Tools.....		152.
WEBSITE.....		485.
Total	\$	<u>102,562.</u>