

Federal Electronic Filing Instructions

Tax Year 2022

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the primary social security number and last name on the return along with your ZIP code.

Self Select PIN: You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

Refund:

You have elected to receive your refund of \$2,200 via direct deposit.

You can start checking the status of your refund within 24 hours of e-filing at the IRS website <https://www.irs.gov/Refunds> under Where's My Refund. The IRS issues most refunds in less than 21 days. Updates to refund status are made once daily - usually at night.

Filing Status [] Single [X] 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:

Personal information section including names (Frederick Shaddock, Oksana S Shaddock), social security numbers (057-40-8343, 481-27-8373), and home address (520 N Street, SW, Washington, DC 20024).

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... [X] 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: [X] Were born before January 2, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Dependents table with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (child tax credit, credit for other dependents).

Income section table with rows 1a through 15, including total amount from Form(s) W-2 (112,016), tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits (8,976), capital gain, and total income (98,436) and adjusted gross income (97,236).

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	7,980.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	7,980.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	7,980.
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	7,980.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	10,180.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	10,180.
26	2022 estimated tax payments and amount applied from 2021 return	26	
27	Earned income credit (EIC) NO	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0.
33	Add lines 25d, 26, and 32. These are your total payments	33	10,180.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,200.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,200.
b	Routing number 256075342	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number 000173091018		
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	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? Yes. Complete below. No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 052556
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.) 020024
Phone no. (202) 365-6100	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

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

Frederick and Oksana S Shaddock

Your social security number
057-40-8343

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	-15,639.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-5,571.
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 ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-21,210.

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

Schedule 1 (Form 1040) 2022

UYA

Part II Adjustments to Income			
11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12
13	Health savings account deduction. Attach Form 8889		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14
15	Deductible part of self-employment tax. Attach Schedule SE		15
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction		17
18	Penalty on early withdrawal of savings		18
19a	Alimony paid		19a
b	Recipient's SSN	<u>481-23-9964</u>	
c	Date of original divorce or separation agreement (see instructions)	<u>01/2006</u>	
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
			1,200.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

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.

Name of proprietor Frederick Shaddock		Social security number (SSN) 057-40-8343
A Principal business or profession, including product or service (see instructions) Computer consulting		B Enter code from instructions 518210
C Business name. If no separate business name, leave blank. Computer Instructors		D Employer ID number (EIN) (see instr.) 37-1988936
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 806 N 4TH STREET FAIRFIELD, IA 52556		
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	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	0.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	0.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	2,997.
7 Gross income. Add lines 5 and 6	7	2,997.

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

8 Advertising	8	1,176.	18 Office expense (see instructions)	18	720.
9 Car and truck expenses (see instructions)	9	83.	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	333.	21 Repairs and maintenance	21	822.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	151.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			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	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	9,830.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-6,833.	27a Other expenses (from line 48)	27a	6,545.
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		b Reserved for future use	27b	
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.	31	-6,833.			
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 checked="" type="checkbox"/> All investment is at risk.	32a	
			32b <input type="checkbox"/> Some investment is not at risk.	32b	

Part III Cost of Goods Sold (see instructions)

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? If "Yes," attach explanation. Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use.	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	0.

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) _____

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 0 b Commuting (see instructions) 0 c Other 0

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.

Cell phone Rick 1/2	480.
Answering Service TD	720.
GoDaddy domain registration	3,485.
Natel web internet hosting \$155/month	1,860.
48 Total other expenses. Enter here and on line 27a	48 6,545.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

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.

Name of proprietor Oksana S Shaddock		Social security number (SSN) 481-27-8373
A Principal business or profession, including product or service (see instructions) OS LLC, Consulting design, UI/UX		B Enter code from instructions 541400
C Business name. If no separate business name, leave blank. O S LLC		D Employer ID number (EIN) (see instr.) 81-0954006
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 520 N Street SW S316 Washington, DC 20024		
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	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	0.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	0.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	281.
7 Gross income. Add lines 5 and 6	7	281.

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

8 Advertising	8	368.	18 Office expense (see instructions)	18	1,000.
9 Car and truck expenses (see instructions)	9	6,940.	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	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	689.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			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	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	9,087.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-8,806.	27a Other expenses (from line 48)	27a	90.
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		b Reserved for future use	27b	
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.	31	-8,806.			
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 checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Frederick and Oksana S Shaddock

057-40-8343

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A **806 North 4th Street, Fairfield, IA 52556**
B
C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
				A	B	C
A	1			351	14	<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		
		A	B	C
3	Rents received	2,731.		
4	Royalties received			
Expenses:				
5	Advertising	1,986.		
6	Auto and travel (see instructions)	627.		
7	Cleaning and maintenance	141.		
8	Commissions			
9	Insurance	398.		
10	Legal and other professional fees	124.		
11	Management fees	102.		
12	Mortgage interest paid to banks, etc. (see instructions)			
13	Other interest			
14	Repairs	102.		
15	Supplies	153.		
16	Taxes	24.		
17	Utilities	4,530.		
18	Depreciation expense or depletion			
19	Other (list See Attached)	115.		
20	Total expenses. Add lines 5 through 19	8,302.	0.	0.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	-5,571.	0.	0.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	(5,571.)	(0.)	(0.)
23a	Total of all amounts reported on line 3 for all rental properties	2,731.		
b	Total of all amounts reported on line 4 for all royalty properties	0.		
c	Total of all amounts reported on line 12 for all properties	0.		
d	Total of all amounts reported on line 18 for all properties	0.		
e	Total of all amounts reported on line 20 for all properties	8,302.		
24	Income. Add positive amounts shown on line 21. Do not include any losses		0.	
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	(5,571.)		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2			-5,571.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

**Qualified Business Income Deduction
Simplified Computation**

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

Frederick and Oksana S Shaddock

057-40-8343

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	Computer Instructors	37-1988936	-6,833.
ii	806 North 4th Street Fairfield Iowa	057-40-8343	-5,571.
iii	O S LLC	81-0954006	-8,806.
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-21,210.
3	Qualified business net (loss) carryforward from the prior year	3	(104,254.)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	
11	Taxable income before qualified business income deduction (see instructions)	11	69,936.
12	Net capital gain (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	69,936.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	13,987.
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	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(125,464.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

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

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.

Name(s) of proprietor(s) Frederick Shaddock	Your social security number 057-40-8343
---	---

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	928
2 Total area of home	2	2784
3 Divide line 1 by line 2. Enter the result as a percentage	3	33.33%
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	0
5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	8760
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	33.33%

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. See instructions for columns (a) and (b) before completing lines 9-22.	8	-6,833.																																																																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">(a) Direct expenses</th> <th style="width: 20%; text-align: center;">(b) Indirect expenses</th> </tr> </thead> <tbody> <tr> <td>9 Casualty losses (see instructions)</td> <td style="text-align: center;">9</td> <td></td> </tr> <tr> <td>10 Deductible mortgage interest (see instructions)</td> <td style="text-align: center;">10</td> <td></td> </tr> <tr> <td>11 Real estate taxes (see instructions)</td> <td style="text-align: center;">11</td> <td></td> </tr> <tr> <td>12 Add lines 9, 10, and 11</td> <td style="text-align: center;">12</td> <td></td> </tr> <tr> <td>13 Multiply line 12, column (b), by line 7</td> <td style="text-align: center;">13</td> <td></td> </tr> <tr> <td>14 Add line 12, column (a), and line 13</td> <td style="text-align: center;">14</td> <td></td> </tr> <tr> <td>15 Subtract line 14 from line 8. If zero or less, enter -0-</td> <td style="text-align: center;">15</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>16 Excess mortgage interest (see instructions)</td> <td style="text-align: center;">16</td> <td></td> </tr> <tr> <td>17 Excess real estate taxes (see instructions)</td> <td style="text-align: center;">17</td> <td></td> </tr> <tr> <td>18 Insurance</td> <td style="text-align: center;">18</td> <td></td> </tr> <tr> <td>19 Rent</td> <td style="text-align: center;">19</td> <td></td> </tr> <tr> <td>20 Repairs and maintenance</td> <td style="text-align: center;">20</td> <td></td> </tr> <tr> <td>21 Utilities</td> <td style="text-align: center;">21</td> <td></td> </tr> <tr> <td>22 Other expenses (see instructions)</td> <td style="text-align: center;">22</td> <td></td> </tr> <tr> <td>23 Add lines 16 through 22</td> <td style="text-align: center;">23</td> <td></td> </tr> <tr> <td>24 Multiply line 23, column (b), by line 7</td> <td style="text-align: center;">24</td> <td></td> </tr> <tr> <td>25 Carryover of prior year operating expenses (see instructions)</td> <td style="text-align: center;">25</td> <td></td> </tr> <tr> <td>26 Add line 23, column (a), line 24, and line 25</td> <td style="text-align: center;">26</td> <td></td> </tr> <tr> <td>27 Allowable operating expenses. Enter the smaller of line 15 or line 26</td> <td style="text-align: center;">27</td> <td></td> </tr> <tr> <td>28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15</td> <td style="text-align: center;">28</td> <td></td> </tr> <tr> <td colspan="3"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>29 Excess casualty losses (see instructions)</td> <td style="text-align: center;">29</td> <td></td> </tr> <tr> <td>30 Depreciation of your home from line 42 below</td> <td style="text-align: center;">30</td> <td style="text-align: right;">1,062.</td> </tr> <tr> <td>31 Carryover of prior year excess casualty losses and depreciation (see instructions)</td> <td style="text-align: center;">31</td> <td></td> </tr> </tbody> </table> </td> </tr> <tr> <td>32 Add lines 29 through 31</td> <td style="text-align: center;">32</td> <td style="text-align: right;">1,062.</td> </tr> <tr> <td>33 Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32</td> <td style="text-align: center;">33</td> <td></td> </tr> <tr> <td>34 Add lines 14, 27, and 33</td> <td style="text-align: center;">34</td> <td></td> </tr> <tr> <td>35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions.</td> <td style="text-align: center;">35</td> <td></td> </tr> <tr> <td>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</td> <td style="text-align: center;">36</td> <td style="text-align: right;">0.</td> </tr> </tbody></table>				(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	0.	16 Excess mortgage interest (see instructions)	16		17 Excess real estate taxes (see instructions)	17		18 Insurance	18		19 Rent	19		20 Repairs and maintenance	20		21 Utilities	21		22 Other expenses (see instructions)	22		23 Add lines 16 through 22	23		24 Multiply line 23, column (b), by line 7	24		25 Carryover of prior year operating expenses (see instructions)	25		26 Add line 23, column (a), line 24, and line 25	26		27 Allowable operating expenses. Enter the smaller of line 15 or line 26	27		28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28		<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>29 Excess casualty losses (see instructions)</td> <td style="text-align: center;">29</td> <td></td> </tr> <tr> <td>30 Depreciation of your home from line 42 below</td> <td style="text-align: center;">30</td> <td style="text-align: right;">1,062.</td> </tr> <tr> <td>31 Carryover of prior year excess casualty losses and depreciation (see instructions)</td> <td style="text-align: center;">31</td> <td></td> </tr> </tbody> </table>			29 Excess casualty losses (see instructions)	29		30 Depreciation of your home from line 42 below	30	1,062.	31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31		32 Add lines 29 through 31	32	1,062.	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		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	0.
	(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	0.																																																																																										
16 Excess mortgage interest (see instructions)	16																																																																																											
17 Excess real estate taxes (see instructions)	17																																																																																											
18 Insurance	18																																																																																											
19 Rent	19																																																																																											
20 Repairs and maintenance	20																																																																																											
21 Utilities	21																																																																																											
22 Other expenses (see instructions)	22																																																																																											
23 Add lines 16 through 22	23																																																																																											
24 Multiply line 23, column (b), by line 7	24																																																																																											
25 Carryover of prior year operating expenses (see instructions)	25																																																																																											
26 Add line 23, column (a), line 24, and line 25	26																																																																																											
27 Allowable operating expenses. Enter the smaller of line 15 or line 26	27																																																																																											
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28																																																																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>29 Excess casualty losses (see instructions)</td> <td style="text-align: center;">29</td> <td></td> </tr> <tr> <td>30 Depreciation of your home from line 42 below</td> <td style="text-align: center;">30</td> <td style="text-align: right;">1,062.</td> </tr> <tr> <td>31 Carryover of prior year excess casualty losses and depreciation (see instructions)</td> <td style="text-align: center;">31</td> <td></td> </tr> </tbody> </table>			29 Excess casualty losses (see instructions)	29		30 Depreciation of your home from line 42 below	30	1,062.	31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31																																																																																		
29 Excess casualty losses (see instructions)	29																																																																																											
30 Depreciation of your home from line 42 below	30	1,062.																																																																																										
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31																																																																																											
32 Add lines 29 through 31	32	1,062.																																																																																										
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																																																																																											
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	0.																																																																																										

Part III Depreciation of Your Home Total cost of addition/improvement \$168.00

37 Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	138,600.
38 Value of land included on line 37	38	14,400.
39 Basis of building. Subtract line 38 from line 37	39	124,200.
40 Business basis of building. Multiply line 39 by line 7	40	41,396.
41 Depreciation percentage (see instructions)	41	2.564%
42 Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,062.

Part IV Carryover of Unallowed Expenses to 2023 Depr adj - \$56.00 x 2.5640%

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	1,062.

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.

Name(s) of proprietor(s) Oksana S Shaddock	Your social security number 481-27-8373
--	---

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	200
2 Total area of home	2	900
3 Divide line 1 by line 2. Enter the result as a percentage	3	22.22%
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	0
5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	8760
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	22.22%

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. See instructions for columns (a) and (b) before completing lines 9-22.	8	-8,806.																																																																																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">(a) Direct expenses</th> <th style="width: 20%; text-align: center;">(b) Indirect expenses</th> </tr> </thead> <tbody> <tr> <td>9 Casualty losses (see instructions)</td> <td style="text-align: center;">9</td> <td></td> </tr> <tr> <td>10 Deductible mortgage interest (see instructions)</td> <td style="text-align: center;">10</td> <td></td> </tr> <tr> <td>11 Real estate taxes (see instructions)</td> <td style="text-align: center;">11</td> <td></td> </tr> <tr> <td>12 Add lines 9, 10, and 11</td> <td style="text-align: center;">12</td> <td></td> </tr> <tr> <td>13 Multiply line 12, column (b), by line 7</td> <td style="text-align: center;">13</td> <td></td> </tr> <tr> <td>14 Add line 12, column (a), and line 13</td> <td style="text-align: center;">14</td> <td></td> </tr> <tr> <td>15 Subtract line 14 from line 8. If zero or less, enter -0-</td> <td style="text-align: center;">15</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>16 Excess mortgage interest (see instructions)</td> <td style="text-align: center;">16</td> <td></td> </tr> <tr> <td>17 Excess real estate taxes (see instructions)</td> <td style="text-align: center;">17</td> <td></td> </tr> <tr> <td>18 Insurance</td> <td style="text-align: center;">18</td> <td></td> </tr> <tr> <td>19 Rent</td> <td style="text-align: center;">19</td> <td></td> </tr> <tr> <td>20 Repairs and maintenance</td> <td style="text-align: center;">20</td> <td></td> </tr> <tr> <td>21 Utilities</td> <td style="text-align: center;">21</td> <td></td> </tr> <tr> <td>22 Other expenses (see instructions)</td> <td style="text-align: center;">22</td> <td></td> </tr> <tr> <td>23 Add lines 16 through 22</td> <td style="text-align: center;">23</td> <td></td> </tr> <tr> <td>24 Multiply line 23, column (b), by line 7</td> <td style="text-align: center;">24</td> <td></td> </tr> <tr> <td>25 Carryover of prior year operating expenses (see instructions)</td> <td style="text-align: center;">25</td> <td style="text-align: right;">2,666.</td> </tr> <tr> <td>26 Add line 23, column (a), line 24, and line 25</td> <td style="text-align: center;">26</td> <td style="text-align: right;">2,666.</td> </tr> <tr> <td>27 Allowable operating expenses. Enter the smaller of line 15 or line 26</td> <td style="text-align: center;">27</td> <td></td> </tr> <tr> <td>28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15</td> <td style="text-align: center;">28</td> <td></td> </tr> <tr> <td>29 Excess casualty losses (see instructions)</td> <td style="text-align: center;">29</td> <td></td> </tr> <tr> <td>30 Depreciation of your home from line 42 below</td> <td style="text-align: center;">30</td> <td style="text-align: right;">1,994.</td> </tr> <tr> <td>31 Carryover of prior year excess casualty losses and depreciation (see instructions)</td> <td style="text-align: center;">31</td> <td style="text-align: right;">3,988.</td> </tr> <tr> <td>32 Add lines 29 through 31</td> <td style="text-align: center;">32</td> <td style="text-align: right;">5,982.</td> </tr> <tr> <td>33 Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32</td> <td style="text-align: center;">33</td> <td></td> </tr> <tr> <td>34 Add lines 14, 27, and 33</td> <td style="text-align: center;">34</td> <td></td> </tr> <tr> <td>35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions.</td> <td style="text-align: center;">35</td> <td></td> </tr> <tr> <td>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</td> <td style="text-align: center;">36</td> <td style="text-align: right;">0.</td> </tr> </tbody> </table>				(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	0.	16 Excess mortgage interest (see instructions)	16		17 Excess real estate taxes (see instructions)	17		18 Insurance	18		19 Rent	19		20 Repairs and maintenance	20		21 Utilities	21		22 Other expenses (see instructions)	22		23 Add lines 16 through 22	23		24 Multiply line 23, column (b), by line 7	24		25 Carryover of prior year operating expenses (see instructions)	25	2,666.	26 Add line 23, column (a), line 24, and line 25	26	2,666.	27 Allowable operating expenses. Enter the smaller of line 15 or line 26	27		28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28		29 Excess casualty losses (see instructions)	29		30 Depreciation of your home from line 42 below	30	1,994.	31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31	3,988.	32 Add lines 29 through 31	32	5,982.	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		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	0.
	(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	0.																																																																																							
16 Excess mortgage interest (see instructions)	16																																																																																								
17 Excess real estate taxes (see instructions)	17																																																																																								
18 Insurance	18																																																																																								
19 Rent	19																																																																																								
20 Repairs and maintenance	20																																																																																								
21 Utilities	21																																																																																								
22 Other expenses (see instructions)	22																																																																																								
23 Add lines 16 through 22	23																																																																																								
24 Multiply line 23, column (b), by line 7	24																																																																																								
25 Carryover of prior year operating expenses (see instructions)	25	2,666.																																																																																							
26 Add line 23, column (a), line 24, and line 25	26	2,666.																																																																																							
27 Allowable operating expenses. Enter the smaller of line 15 or line 26	27																																																																																								
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28																																																																																								
29 Excess casualty losses (see instructions)	29																																																																																								
30 Depreciation of your home from line 42 below	30	1,994.																																																																																							
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31	3,988.																																																																																							
32 Add lines 29 through 31	32	5,982.																																																																																							
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																																																																																								
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	0.																																																																																							

Part III Depreciation of Your Home

37 Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	350,000.
38 Value of land included on line 37	38	
39 Basis of building. Subtract line 38 from line 37	39	350,000.
40 Business basis of building. Multiply line 39 by line 7	40	77,770.
41 Depreciation percentage (see instructions)	41	2.564%
42 Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,994.

Part IV Carryover of Unallowed Expenses to 2023

43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	2,666.
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	5,982.

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Frederick Shaddock

Computer Instructors

057-40-8343

Part I Election To Expense Certain Property Under Section 179

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

Table with 13 rows for Part I. Columns include line numbers and descriptions. Line 12 total is 333.

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

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

Table with 3 rows for Part II. Line 16 total is 333.

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

Section A

Table with 2 rows for Section A. Line 17 is blank.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i.

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

Table with 7 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) Recovery period, (f) Method, (g) Depreciation deduction. Rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 22 total is 333.

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Car - MB 190E 1989 CID	01/01/15	43%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

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

	Car - MB 190E 1989 CID		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6	Vehicle 7	Vehicle 8	Vehicle 9	Vehicle 10	Vehicle 11	Vehicle 12
30 Total business/investment miles driven during the year (don't include commuting miles)	142											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	185											
33 Total miles driven during the year. Add lines 30 through 32	327											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?	X											

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

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

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

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

Part VI Amortization

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

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Frederick Shaddock

806 North 4th Street Fairfiel

057-40-8343

Part I Election To Expense Certain Property Under Section 179

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

Table with 13 rows for Part I. Columns include line numbers and descriptions. Line 4: 0. Line 5: 0. Line 7: 7. Line 13: 13.

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

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

Table with 3 rows for Part II. Lines 14, 15, and 16.

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

Section A

Table with 2 rows for Section A. Lines 17 and 18.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a through i.

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

Table with 7 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) 12 yrs., (f) 30 yrs., (g) 40 yrs., (h) MM, (i) S/L.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Lines 21, 22, and 23.

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table for Section B with columns for Vehicle 1-6 and rows 30-36. Includes data for Mercedes 190E 1991.

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

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

Table for Section C with columns Yes/No and rows 37-41.

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

Part VI Amortization

Table for Part VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

2022 Schedule E Other Expenses - Supporting Details for Schedule E, Line 19

Name(s) shown on Form 1040 Frederick and Oksana S Shaddock	Your social security number 057-40-8343
--	---

	Properties		
	A	B	C
1. Fairfield Landlord Reg.	100.		
2. Covid masks for AirBNB	15.		
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
26.			
27.			
Schedule E - Total Other Expenses	115.		

EFILE COPY

District of Columbia Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for successfully electronically filing your District of Columbia return. **We highly recommend you print this for your reference.**

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the Primary Social Security Number and Last Name on the return along with your ZIP Code.

District of Columbia Form D-40E:

Do not mail Form D-40E to the District of Columbia Office of Tax and Revenue. For your records, keep the signed Form D-40E as well as the rest of your District of Columbia income tax return for a period of at least three years from the end of the calendar year in which it was transmitted.

Refund:

You have elected to receive your refund of \$3,519 via direct deposit.

On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within six weeks. Taxpayers can view their refund status by visiting OTRs online portal, MyTax.DC.gov. Via MyTax.DC.gov, a refund status is provided only for a return filed within the last six months. For additional information or inquiries, taxpayers should contact OTRs e-Services Unit at (202) 759-1946.

2022 D-40E SUB
District of Columbia Individual Income Tax Declaration for Electronic Filing

IRS Declaration Control Number (DCN) 00- - -8

Your First name and initial: FREDERICK; Last name: SHADDOCK; Taxpayer Identification Number (TIN): 057408343

Spouse's/Registered domestic partner's First name and initial: OKSANA S; Last name: SHADDOCK; Spouse's TIN: 481278373

Present Home Address (number, street and suite/apartment number if applicable): 520 N STREET, SW S-316; Federal Filing Status: MFJ

City, Town, and State: WASHINGTON DC; Zip Code + 4: 20024; District of Columbia Filing Status: MFJ

PART I - TAX RETURN INFORMATION

PLEASE ENTER WHOLE DOLLAR AMOUNTS

- 1. DC Adjusted Gross Income, Form D-40, Line 16: 89606.00
2. Total Tax, Form D-40, Line 26: 3697.00
3. DC Income Tax Withheld, Form D-40, Line 31: 7216.00
4. Total Amount Due, Form D-40, Line 42
5. Net Refund, Form D-40, Line 43: 3519.00



PART II - REFUND METHOD: [X] Direct Deposit, ReliaCard, Paper Check

For Direct Deposit or Direct Debit enter the following information:

- 6. Routing Number*: 256075342
7. Account Number: 000173091018
8. Type of Account: [X] Checking, Savings

PART III - DECLARATION OF TAXPAYER

Under penalties of perjury, I/we declare that I/we have examined a copy of my/our electronic individual income tax return and accompanying schedules and statements for the 2022 tax year, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the individual income tax return and that the entries on D40-E are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return.

ERO's Signature _____ Date _____ TIN _____

Paid Preparer's Signature _____ Date _____ TIN _____

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

2022 D-40 SUB Individual Income Tax Return



2 2 0 4 0 4 S 1 1 0 6 4

SOFTWARE DEVELOPER USE ONLY VENDOR ID# 1064

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Mark if filing an Amended return. See instructions.

Your telephone number 2023656100

Mark if Deceased

Your taxpayer identification number (TIN) and Date of Birth (MMDDYYYY) 057408343 10071955

Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY) 481278373 02131969

Your first name M.I. Last name FREDERICK S SHADDOCK

Spouse's/registered domestic partner's first name M.I. Last name OKSANA S SHADDOCK

Home address (number, street and suite/apartment number (if applicable)) 520 N STREET, SW

S-316

City State Zip Code + 4 WASHINGTON DC 20024

Email Address FRED@SHADDOCK.NET

Filing Status

1 Mark only one: Single, [X] Married filing jointly, Married filing separately, Dependent claimed by someone else

Married filing separately on same return Enter combined amounts for Lines 5-43. See instructions.

Registered domestic partners filing jointly or filing separately on same return. Enter combined amounts for Lines 5-43. See instructions.

Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.

Qualifying widow(er) with dependent child Enter qualifying dependent and/or non-dependent information on Schedule S.

2 Mark if you are: Part-year resident in DC from to See instructions. (MMDDYYYY) (MMDDYYYY)

3 Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year? Yes [X] No If no, or if claiming an exemption, complete Schedule HSR (see instructions).

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

Table with 4 rows: a Wages, salaries, unemployment compensation and/or tips, see instructions. 112016.00; b Business income or loss, see instructions. 15639.00; c Capital gain or loss. 5571.00; d Rental real estate, royalties, partnerships, etc. 5571.00

Computation of DC Gross and Adjusted Gross Income

4 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. 97236.00

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Enter your last name

SHADDOCK
057408343

Enter your TIN



2 2 0 4 0 4 S 2 1 0 6 4

Additions to DC Income

5	Franchise tax deducted on federal forms, <i>see instructions</i> .	5	
6	Other additions from DC Schedule I, Calculation A, Line 9.	6	
7	Add Lines 4, 5 and 6.	7	97236.00

Subtractions from DC Income

8	Part year residents, enter income received during period of nonresidence, <i>see instructions</i> .	8	
9	Taxable refunds, credits or offsets of state and local income tax.	9	
10	Taxable amount of social security and tier 1 railroad retirement.	10	7630.00
11	Income reported and taxed this year on a DC franchise or fiduciary return.	11	
12	DC and federal government survivor benefits, <i>see instructions</i> .	12	
13	Unemployment Insurance Benefits, <i>see instructions</i> .	13	
14	Other subtractions from DC Schedule I, Calculation B, Line 16.	14	
15	Total subtractions from DC income, Lines 8-14.	15	7630.00
16	DC adjusted gross income, Line 7 minus Line 15.	16	89606.00

EFILE COPY

17	Deduction type. <i>Take the same type as you took on your federal return. Fill in which type</i>	Standard	<input checked="" type="checkbox"/>	or Itemized	
					<small>See instructions for amount to enter on Line 17.</small>
18	DC deduction amount.	18			27300.00
19	DC taxable income. Subtract Line 18 from Line 16.	19			62306.00

20	Tax. <i>If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.</i>	20		3697.00
----	--	----	--	----------------

21	Credit for child and dependent care expenses	X .32	21	
	<i>From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441</i>			
22	Non-refundable credits from DC Schedule U, Part 1a, Line 7. <i>Attach Schedule U.</i>	22		

23	Total non-refundable credits. <i>Add Line 21 and Line 22.</i>	23		
24	Subtract Line 23 from Line 20. <i>If less than zero, enter zero.</i>	24		3697.00

25	DC Health Care Shared Responsibility. <i>See instructions. If fully covered or fully exempt, enter zero.</i>	25		
26	Total tax and DC Health Care Shared Responsibility. <i>Add Line 24 and Line 25.</i>	26		3697.00

DC Earned Income Tax Credit

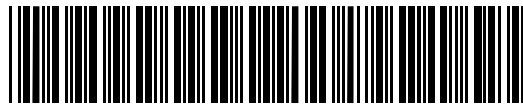
27a	Enter the number of qualified EITC children.	0	27b	Enter earned income amount	27b
27c	For filers with qualifying children. Enter federal EIC	X .70	Enter result >	27d	
27e	For filers without qualifying children. <i>See instructions for special calculations.</i>	Enter result >	27e		
28	Property Tax Credit. <i>From your DC Schedule H; attach a copy.</i>	28			

Enter your last name

SHADDOCK

Enter your TIN

057408343



2 2 0 4 0 4 S 3 1 0 6 4

29	Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i>	29	
30	Total refundable credits. <i>Add Line 27d or 27e through Line 29.</i>	30	
31	DC income tax withheld shown on Forms W-2 and 1099. <i>Attach these forms.</i>	31	7216.00
32	2022 estimated income tax payments and amount applied from 2021 return.	32	
33	Tax paid with Form FR-127 Extension of Time to File.	33	
34	If this is an amended 2022 return, enter payments made with original 2022 D-40 return.	34	
35	If this is an amended 2022 return, enter refunds requested with original 2022 D-40 return.	35	
36	Total payments and refundable credits. <i>Add Line 30 through Line 34. (Do not include Line 35).</i>	36	7216.00
37	Tax Due. <i>Subtract Line 36 from Line 26.</i>	37	
38	Amount Overpaid. <i>Subtract Line 26 from Line 36.</i>	38	3519.00
39	Amount to be applied to your 2023 estimated tax.	39	
40	Underpayment Interest. Fill in the oval and attach Form D-2210.	40	
41	Contribution amount from Schedule U, Part II, Line 5. <i>(Cannot exceed amount on Line 38)</i>	41	
42	Total Amount Due. <i>Add Lines 37, 40 and 41.</i>	42	
43	Net Refund. <i>Subtract total of Lines 39, 40 and 41 from Line 38.</i>	43	3519.00
	Will this refund go to an account outside the U.S.? Yes No <input checked="" type="checkbox"/> See instructions.		
44	Fill in _____ if either spouse is claiming injured spouse allocation. You must attach Form DC-8379.		

FILE COPY

Refund Options: For information on the tax refund card limitations, see instructions or visit our website MyTax.DC.gov

Mark one refund choice: Direct deposit or Reliacard (See instructions) or Paper check
Direct deposit. *To have your refund deposited to your _____* **Checking** or **Savings** account, fill in and enter bank routing and account numbers. See instructions.

Routing Number **256075342** Account Number **000173091018**

Fill in _____ if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third Party Designee *To authorize another person discuss this return with OTR, mark here _____ and enter the name and phone number of that person _____*

Designee's Name _____ Phone number _____

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature _____ Date _____ Preparer's signature _____ Date _____

Spouse's/registered domestic partner's signature if filing jointly or separately on same return _____ Date _____ Preparer's Tax Identification Number (PTIN) _____ PTIN telephone number _____

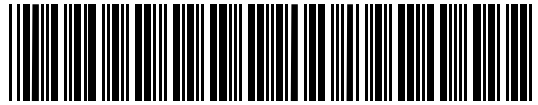
* Pursuant to the "Earned Income Tax Credit as Basic Income Amendment Act of 2021", for tax year 2022, eligible EITC taxpayers with qualified children may have a portion of their EITC paid in 11 monthly payments. If you are a taxpayer receiving monthly EITC payments, OTR will calculate the distribution of your net refund amount for you and your initial lump sum payment received will differ from the Line 43 Net Refund amount. OTR shall send a notice to every individual whose refund, or any portion thereof, will be paid in monthly refund payments pursuant to the Act.

Eligible DC EITC part-year taxpayers with qualifying children, eligible DC EITC taxpayers without a qualifying child, and Schedule N DC Non-Custodial Parent EITC claimants will NOT have a portion of their EITC paid in monthly payments. They will receive their DC EITC refunds in one lump sum payment.

If you have selected the ReliaCard as your refund choice and are eligible to receive monthly EITC refund payments, please retain your U.S. Bank ReliaCard. Monthly payments will be reloaded onto the initial card that you received containing your initial lump sum refund payment.

All DC EITC credits are immediately subject to the offset provisions of DC Code § 47-4431.

2022 SCHEDULE S Supplemental Information and Dependents



2 2 0 4 0 0 S 3 1 0 6 4

SOFTWARE DEVELOPER USE ONLY

VENDOR ID# 1064

Unless instructed otherwise - If you fill in any part of this schedule, attach it to your D-40.

Enter your last name. SHADDOCK

Enter your Taxpayer Identification Number (TIN) 057408343

Dependents If you have more than 8 dependents, list them on an attachment.

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers or qualifying widow(er) TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

Do not enter your information First name of qualifying non-dependent person M.I. Last name





2 2 0 4 0 0 S 4 1 0 6 4

Calculation G-1 Computation of Standard Deduction Calculation G-1 must be completed and submitted with the return except for dependent filers

*If you were born before January 2, 1958, you are considered to be age 65 at the end of 2022

a	Basic standard deduction amount. See instructions.	a	25900.00
b	Enter 1 if you are age 65 or over*	b	1
c	Enter 1 if you are blind.	c	
d	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over*	d	
e	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind.	e	
f	Total number of additions to standard deductions. Add Lines b through e.	f	1
g	Additional standard deduction amount. Multiply \$1,400 (\$1,750 if single or head of household) by number on Line f. See instructions.	g	1400.00
h	Total standard deduction. Add Lines a and g, enter here and on D-40, Line 18.	h	27300.00
i	Total number of dependents.	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Do not combine amounts until Line i.

You

Your spouse/registered domestic partner

a	Federal adjusted gross income	Mark if minus	a
	<i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns</i>		
b	Total additions to federal adjusted gross income		b
	<i>Enter each person's portion of additions entered on D-40, Lines 5 and 6.</i>		
c	Add Lines a and b.	Mark if minus	c
d	Total subtractions from federal adjusted gross income		d
	<i>Enter each person's portion of subtractions entered on D-40, Line 15.</i>		
e	DC adjusted gross income Subtract Line d from Line c.	Mark if minus	e
f	Deduction amount. Enter each person's portion of the amount entered on D-40, Line 18 (You may allocate this amount as you wish.)		f
g	Taxable income. Subtract Line f from Line e.	Mark if minus	g
h	Tax. If Line g is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation I in instructions.		h
i	Add the amounts on Line h, enter here and on D-40, Line 20.		i
			Total tax

List TINs associated with income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 11.

a	b	c
d	e	f
g	h	i

Iowa Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for electronically filing your Iowa return. We highly recommend you print this for your reference.

You are responsible for confirming the status of your electronically filed return.

You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the Primary Social Security Number and Last Name on the return along with the Zip Code.

Iowa Form IA 8453-IND:

You must attach any and all state copies of Form W-2 to your Form IA 8453-IND. **Do not mail Form IA 8453-IND to the Iowa Department of Revenue.** For your records, keep the signed Form IA 8453-IND and attachments (if any), as well as the rest of your Iowa income tax return for a period of at least three years.

Your first name, middle initial, and last name Frederick Shaddock Spouse's first name, middle initial, and last name Oksana S Shaddock

Your Social Security Number 057-40-8343 Spouse's Social Security Number 481-27-8373

Home address, City, State, ZIP 520 N Street, SW Apt. S-316 Washington, DC 20024

Part I Tax Return Information

	B. Spouse (filing status 3)	A. You or Joint
1. Iowa Net Income (IA 1040, line 26 A & B)	1B <u>0.</u>	1A <u>89,606.</u>
2. Total Tax (IA 1040, line 42 A & B)	2B <u>0.</u>	2A <u>3,710.</u>
3. Iowa Income Tax Withheld (IA 1040, line 63 A & B)	3B <u>0.</u>	3A <u>0.</u>
4. Amount to be Refunded (IA 1040, line 68)		4. <u>0.</u>
5. Total Amount Due (IA 1040, line 73)		5. <u>0.</u>

Part II Declaration of Taxpayer (Be sure to keep a copy of the tax return.)

6. I do not want direct deposit or direct debit.
7. I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution 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. This authorization is to remain in full force and effect until I notify IDR to terminate the authorization. To revoke (cancel) a payment, I must contact IDR at 515-281-3114 or idreft@iowa.gov. Payment cancellation requests must be received no later than 5 business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution: _____
 Routing Number _____ The first two digits must be 01 through 12 or 21 through 32.
 Account Number _____
 Type of Account: Savings Checking
 Will this refund go to (or payment come from) an account outside the United States? Yes No

Under penalties of perjury, I declare that I have examined the information on my electronic individual income tax return, including any schedules, attachments, and statements for tax year ending December 31, 2022 and certify 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 shown on the copy of my electronic income tax return. I consent that my return, including accompanying schedules, attachments, and statements be sent to the Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO). In addition, by using software to prepare and transmit my return electronically, I consent to the disclosure to IDR of all information pertaining to the transmission of my tax return electronically. I authorize IDR to inform my ERO and/or transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and retransmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of my return, refund, or direct debit is delayed, I authorize IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to IDR.

Your Signature _____ Date _____ Spouse Signature - If a joint return, both must sign. _____ Date _____

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the taxpayer's signature before submitting this return to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-IND should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-IND relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

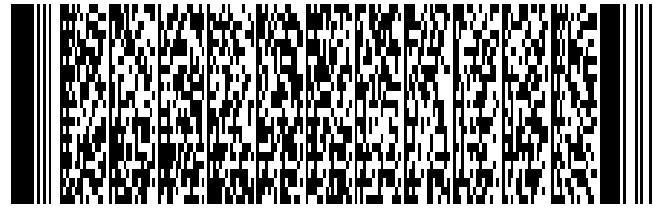
ERO Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO PTIN
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number
Paid Preparer Signature	Date	Check if self-employed <input type="checkbox"/>		Preparer PTIN
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number

2022 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning _____ and ending _____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: Shaddock Your first name/middle initial: Frederick
 Spouse's last name: Shaddock Spouse's first name/middle initial: Oksana S
 Current mailing address (number and street, apartment, lot, or suite number) or PO Box:
520 N Street, SW Apt. S-316
 City, State, ZIP: Washington, DC 20024
 Spouse SSN: 481-27-8373 Your SSN: 057-40-8343



Step 2 Filing Status: Mark one box only

1	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/>	Email Address: <u>fred@shaddock.net</u>
2	<input checked="" type="checkbox"/> Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Check this box if you or your spouse were 65 or older as of 12/31/22. <input checked="" type="checkbox"/>
3	Married filing separately on this combined return. Spouse use column B.	Residence on 12/31/22: County No. <u>51</u> School District No. <u>2169</u>
4	Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____	

Step 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3.	▲ <u>0</u>	X \$ 40 = \$ _____	B. Spouse (Filing Status 3 ONLY)	▲ <u>2</u>	X \$ 40 = \$ <u>80.</u>
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind.	▲ <u>0</u>	X \$ 20 = \$ _____	A. You or Joint	▲ <u>1</u>	X \$ 20 = \$ <u>20.</u>
c. Dependents: Enter 1 for each dependent	▲ <u>0</u>	X \$ 40 = \$ _____		▲ <u>0</u>	X \$ 40 = \$ _____
d. Enter first names of dependents here _____			e. Total \$	<u>0.</u>	e. Total \$ <u>100.</u>

Step 4 Reportable Social Security benefits as calculated on line 13 of Iowa Social Security Worksheet

B. Spouse/Status 3 ▲ _____ A. You or Joint ▲ 4,488.

Step 5 Gross Income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc		<u>112,016.</u>		
2. Taxable interest income. If more than \$1,500, complete Sch. B				
3. Ordinary dividend income. If more than \$1,500, complete Sch. B				
4. Taxable alimony received				
5. Business income/(loss). See instructions		<u>-15,639.</u>		
6. Capital gain/(loss). See instructions				
7. Other gains/(losses). See instructions				
8. Taxable IRA distributions				
9. Taxable pensions and annuities				
10. Rents, royalties, partnerships, estates, etc. See instructions		<u>-5,571.</u>		
11. Farm income/(loss). See instructions				
12. Unemployment compensation. See instructions				
13. Gambling winnings				
14. Other income, bonus depreciation, and section 179 adjustment				
15. Gross Income. Add lines 1-14			<u>0.▲</u>	<u>90,806.</u>

NOTE: Use only blue or black ink, no pencils or red ink.

Step 6 Adjustments to Income

16. Payments to an IRA, Keogh, or SEP				
17. Deductible part of self-employment tax				
18. Health insurance premium				
19. Penalty on early withdrawal of savings				
20. Alimony paid		<u>1,200.</u>		
21. Pension/retirement income exclusion		▲		
22. Moving expense deduction from federal form 3903				
23. Iowa capital gain deduction. Must include corresponding IA 100 schedule		▲		
24. Other adjustments				
25. Total adjustments. Add lines 16-24			<u>0.▲</u>	<u>1,200.</u>
26. Net Income. Subtract line 25 from line 15			<u>0.▲</u>	<u>89,606.</u>

Step 7 Federal Taxes and Qualified Deductions

27. Federal income tax refund/overpayment received in 2022		▲ <u>1,533.</u>		
28. Self-employment/household employment/other federal taxes		▲		
29. Addition for federal taxes. Add lines 27 and 28			<u>0.</u>	<u>1,533.</u>
30. Total. Add lines 26 and 29			<u>0.</u>	<u>91,139.</u>
31. Federal tax withheld in 2022, federal estimated tax payments made in 2022, and federal taxes paid in 2022 for 2021 and prior years		▲ <u>10,180.</u>		
32. Qualified business income deduction. 75.0% (.75) of federal amount. See instructions		▲		
33. DPAD 199A(g) deduction. 75.0% (.75) of federal amount		▲		
34. Total federal tax and other qualified deductions. Add lines 31, 32, and 33			<u>0.</u>	<u>10,180.</u>
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2			<u>0.▲</u>	<u>80,959.</u>



Iowa Department of
REVENUE

2022 IA 1040 Schedule A
Iowa Itemized Deductions

tax.iowa.gov

If you itemize deductions, include this schedule with your return. Use whole dollar amounts.

Name(s): **Frederick and Oksana S Shaddock** Social Security Number: **057-40-8343**

Medical and Dental Expenses	1. Medical and dental expenses (Exclude health insurance premiums claimed on IA 1040, line 18). 1. _____ 2. Multiply the amount on federal form 1040, line 11, as modified for Iowa purposes, by 7.5% (.075). Enter result here. See IA 1040 expanded instructions 2. _____ 3. Subtract line 2 from line 1. If less than zero, enter 0 3. <u>0.</u>																		
Taxes You Paid (Not subject to federal deduction dollar limitations)	4. State and local taxes. Check only one box. a <input checked="" type="checkbox"/> Other state and local income taxes. Do not include any general sales tax or Iowa income tax. Include school district surtax and EMS surtax from prior years paid in 2022, OR b <input type="checkbox"/> General sales tax from federal form 1040, Schedule A, line 5a 4. <u>7,216.</u> 5. Real estate taxes 5. <u>2,309.</u> 6. Personal property taxes, including annual vehicle registration 6. _____ 7. Other taxes. List type and amount: _____ 7. _____ 8. Add lines 4-7. Enter total here 8. <u>9,525.</u>																		
Interest You Paid	9. Home mortgage interest and points. a. Interest and points reported on federal form 1098 9a. <u>3,714.</u> b. Interest not reported on federal form 1098 9b. _____ 10. Points not reported on federal form 1098 10. _____ 11. RESERVED FOR FUTURE USE 11. _____ 12. Investment interest. Include federal form 4952 if required 12. _____ 13. Add lines 9a-12. Enter total here 13. <u>3,714.</u>																		
Gifts to Charity	14. Contributions by cash or check. 14. <u>164.</u> 15. Contributions other than by cash or check. Include federal form 8283 if more than \$500 15. <u>960.</u> 16. Contributions carryover from prior year. See IA 1040 expanded instructions 16. _____ 17. Add lines 14-16. Enter total here 17. <u>1,124.</u>																		
Casualty/Theft Loss	18. Casualty or theft loss(es). Include federal form 4684. See IA 1040 expanded instructions 18. _____																		
Other Itemized Deductions	19. Other expenses. List type and amount: _____ _____ 19. <u>0.</u>																		
Total Itemized Deductions	20. Other Iowa deductions. See IA 1040 expanded instructions. 20. <u>118.</u> 21. Total deductions. Add lines 3, 8, 13, 17 through 20. If using filing statuses 1, 2, 5, or 6, enter the amount on the IA 1040, Step 8, line 37 21. <u>14,481.</u>																		
Proration of Deductions Between Spouses	Complete lines 22-26 only if you are using filing status 3 or 4. <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Spouse</th> <th style="width: 20%; text-align: center;">You</th> </tr> </thead> <tbody> <tr> <td>22. Net income of both spouses from IA 1040, line 26 22b. <u>0.</u></td> <td style="text-align: center;">22a. <u>0.</u></td> <td style="text-align: center;">22a. <u>0.</u></td> </tr> <tr> <td>23. Total Iowa net income, add columns 22a and 22b. Enter total here 23. <u>0.</u></td> <td></td> <td style="text-align: center;">23. <u>0.</u></td> </tr> <tr> <td>24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent 24. <u>00.00%</u></td> <td></td> <td style="text-align: center;">24. <u>00.00%</u></td> </tr> <tr> <td>25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A (You) 25. <u>0.</u></td> <td></td> <td style="text-align: center;">25. <u>0.</u></td> </tr> <tr> <td>26. Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on your spouse's return, line 37, column A (Spouse) 26. <u>0.</u></td> <td></td> <td style="text-align: center;">26. <u>0.</u></td> </tr> </tbody> </table>		Spouse	You	22. Net income of both spouses from IA 1040, line 26 22b. <u>0.</u>	22a. <u>0.</u>	22a. <u>0.</u>	23. Total Iowa net income, add columns 22a and 22b. Enter total here 23. <u>0.</u>		23. <u>0.</u>	24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent 24. <u>00.00%</u>		24. <u>00.00%</u>	25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A (You) 25. <u>0.</u>		25. <u>0.</u>	26. Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on your spouse's return, line 37, column A (Spouse) 26. <u>0.</u>		26. <u>0.</u>
	Spouse	You																	
22. Net income of both spouses from IA 1040, line 26 22b. <u>0.</u>	22a. <u>0.</u>	22a. <u>0.</u>																	
23. Total Iowa net income, add columns 22a and 22b. Enter total here 23. <u>0.</u>		23. <u>0.</u>																	
24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent 24. <u>00.00%</u>		24. <u>00.00%</u>																	
25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A (You) 25. <u>0.</u>		25. <u>0.</u>																	
26. Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on your spouse's return, line 37, column A (Spouse) 26. <u>0.</u>		26. <u>0.</u>																	



Name(s): Frederick and Oksana S Shaddock

Social Security Number: 057-40-8343

Mark the appropriate box for you and your spouse

	B. Spouse	A. You or Joint
A nonresident of Iowa for all of 2022	<input checked="" type="checkbox"/> ▲	<input type="checkbox"/> ▲
A part-year resident of Iowa during 2022	<input type="checkbox"/> ▲	<input checked="" type="checkbox"/> ▲
	Date moved into Iowa: _____	<u>12/20/2022</u>
	Date moved out of Iowa: _____	<u>01/17/2023</u>
A full-year resident of Iowa during 2022	<input type="checkbox"/>	<input type="checkbox"/>

Iowa-Source Income

	B. Spouse	A. You or Joint
1. Wages, salaries, tips, etc	1. _____	0.
2. Taxable interest income	2. _____	_____
3. Ordinary dividend income	3. _____	_____
4. Taxable alimony received	4. _____	_____
5. Business income or (loss)	5. _____	-15,639.
6. Capital gain or (loss)	6. _____	_____
7. Other gains or (losses)	7. _____	_____
8. Taxable IRA distributions	8. _____	_____
9. Taxable pensions and annuities	9. _____	_____
10. Rents, royalties, partnerships, estates, etc.	10. _____	-5,571.
11. Farm income or (loss)	11. _____	_____
12. Unemployment compensation	12. _____	_____
13. Gambling winnings	13. _____	_____
14. Other income, bonus depreciation, and section 179 adjustment	14. _____	_____
15. Iowa gross income. Add lines 1-14	15. <u>0.</u>	▲ <u>-21,210.</u>
16. Payments to an IRA, Keogh, or SEP	16. _____	_____
17. Deductible part of self-employment tax	17. _____	_____
18. Health insurance premium	18. _____	_____
19. Penalty on early withdrawal of savings	19. _____	_____
20. Alimony paid	20. _____	_____
21. Pension/retirement income exclusion	21. _____	_____
22. Moving expense deduction into Iowa only	22. _____	_____
23. Iowa capital gain deduction	23. _____	_____
24. Other adjustments	24. _____	_____
25. Total adjustments. Add lines 16-24	25. <u>0.</u>	▲ <u>0.</u>
26. Iowa net income. Subtract line 25 from line 15	26. <u>0.</u>	<u>-21,210.</u>
27. All-source net income from IA 1040, line 26	27. <u>0.</u>	<u>89,606.</u>

28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to nearest ten-thousandth of a percent (e.g. 12.3456%). This can be no more than 100.0% and no less than 0.0%	28. <u>0.000000%</u>	<u>0.000000%</u>
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%	29. <u>0.000000%</u>	<u>100.0000%</u>
30. Iowa tax on total income from IA 1040, line 39	30. <u>0.</u>	<u>3,710.</u>
31. Total credits from IA 1040, line 46	31. <u>0.</u>	<u>100.</u>
32. Tax after credits. Subtract line 31 from line 30	32. <u>0.</u>	<u>3,610.</u>
33. Nonresident/part-year resident credit. Multiply line 32 by the percentage on line 29. Enter this amount on IA 1040, line 48	33. <u>0.</u>	<u>3,610.</u>

