Preparer's Review Copy 2022

Prepared for:

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO FL 32819

Return printed on 08/02/2023 at 04:26:52 PM

Diagnostics Report

Prepared for:

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO FL 32819

Work: Home: 407-431-6185

Further Info:

Tax Year 2022

731-83-3979

Diagnostic Information:

Home Phone:407-431-6185
Cell Phone:

Invoice and Fee Disclosure

731-83-3979
TAX YEAR 2022

Receipt Number: Site ID: Date:02/27/2023 PPID:NREMY

Client Name and Address

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO FL 32819

Office Information

Fees Related to Tax Preparation Services

Itemized Form Billing Charges	$
Hourly Charges	$
Self-Prepared Flat Fee	$
Pre-Defined Charges	$
Prior Year Balance / (Overpayment)	$ 7.00
Remote Signature Fee[1]	$
Document Preparation Fee	$
	$
	$

Fees Related to Software and Transmitting Services

Transmission Fee[2,7] (Only One Fee will Apply if Applicable)	$
Transmitter Fee[3,7]	$
Technology Fee[4,7]	$ 4.00
Electronic Filing (e-filing) Fee[8]	$
Service Bureau Fee[5]	$
Bank Fees[6]	$

Additional Services and Products / Ancillary Products

	$
	$
Total of all Charges	$ 11.00
Discounts or Credits	($)
Tax @	$
Total Due	$ 11.00
Amount Expected to be Paid by Financial Institution	$
Balance Due / (Overpayment)	$ 11.00

Description of Fees

NOTE: We reserve the right to amend fees or their descriptions as the result of or in reaction to state, federal or regulatory laws.

[1]A fee charged to integrate remote signature technology.
[2]A fee charged by the tax software company for the transmission of a bank product application through its software.
[3]In states (when preparer's office is located in AR, CT, IL, MD, ME, NY) that prohibit the charging of an additional bank fee (like the transmission fee), a fee will be charged to all returns for the transmission and security of data / documents through the software.
[4]A fee charged for the cost of programming, communication protocols and the ongoing costs of maintenance, updates and enhancements to the software and the related network infrastructure.
[5]This is the fee charged and set by the Service Bureau. This is a third party, that for a fee, enables Preparer to offer certain Taxpayer services. Preparer / Network may have added on to this fee.
[6]See bank product application for details.
[7]The Transmission, Transmitter and Technology fees are pass-through fees from the tax software provider. Preparer / Network may have added on to these fees.
[8]E-filing is the act of filing specific documents online or otherwise. This fee is charged by Preparer but may be shared within the Network.

ITEMIZED FORM BILLING INVOICE

TAX YEAR 2022

Client Name and Address	Office Information
CHOUMANE CESAR CHARLES 8748 WILLIAM SHARKEY ST APT 203 ORLANDO FL 32819	

Discounts

		%	Amount	Amount
1.	Tax Preparation Discount			
2.	Predefined Discount			
3.				
4.				
5.				

Discount Total ( )

Description of Payment / Credit

Date Received	Received From	Method	Memo	Amount

Payment / Credit Total ( )

August 2, 2023

NIKY ACCOUNTING PLUS
6900 SILVER STAR RD
ORLANDO, FL 32818
407-692-8145

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO, FL 32819-0000

Dear Client,

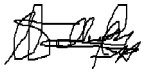
Please find enclosed your 2022 Federal individual income tax return. We prepared your return based on the information provided. Please review the return carefully to ensure that there are no omissions. You should retain a copy of your return, along with any supporting documents, for a minimum of three years from the filing date.

Your Federal return was filed electronically. The IRS was instructed to deposit your refund of $4064 directly into your bank account. Most direct deposits are made within three weeks.

As your Electronic Return Originator, we will forward your required supporting documents to the IRS.

If you have any questions about your return, please feel free to contact our office. Remember that we are here throughout the year to assist you with all of your financial and tax consulting needs.

Sincerely,



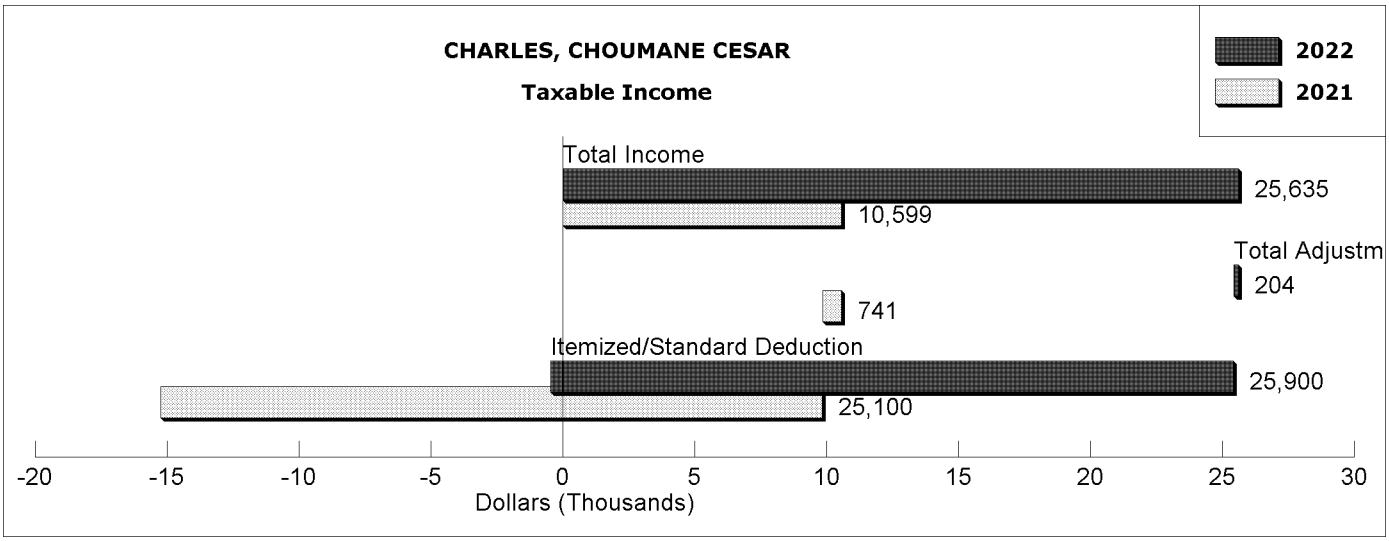
NICODEME REMY

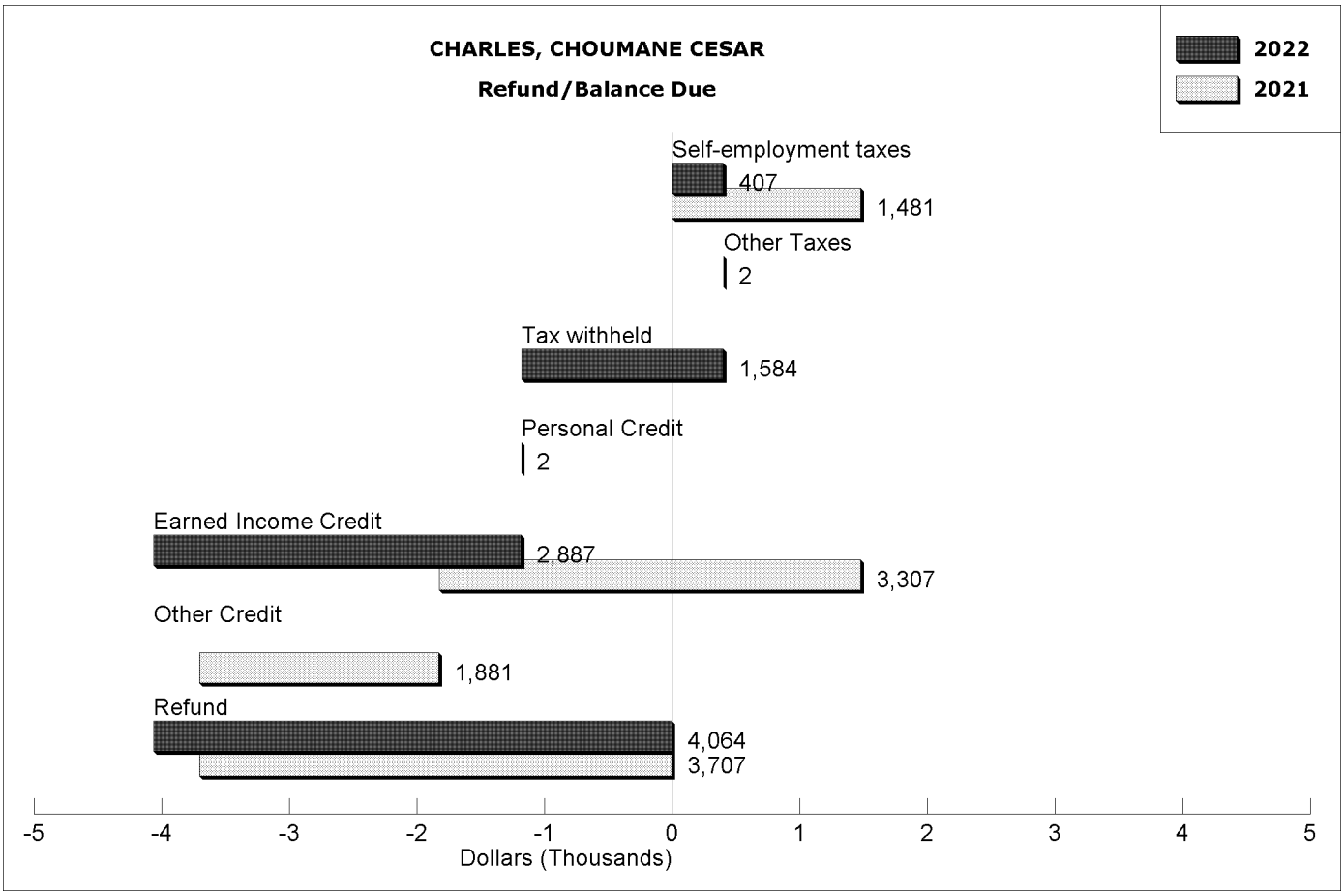
Federal Tax Comparison

	2022	2021	2020
Filing Status	[5]	[5]	[2]
Income			
Wages	22,754		13,763
Interest Income		120	
Dividend Income			
Taxable IRA Distributions			
Taxable Pension Distributions			
Social Security Benefits			
Capital Gains / Losses			
State Tax Refund			
Alimony received			
Business Income	2,881	10,479	309
Other Gains / Losses			
Rents, Royalties, Partnerships, Estates, Trusts			
Farm Income			
Unemployment Compensation			14,792
Other Income			(10,200)
Total Income	25,635	10,599	18,664
Adjustments to Income			
Deductible part of self-employment tax	204	741	
SEP SIMPLE or Qualified Plan Deduction			
IRA Deduction			
Other Adjustments			
Total Adjustments	204	741	
Adjusted Gross Income	25,431	9,858	18,664
Itemized Deductions			
Medical and Dental			
Taxes	561	301	515
Interest			
Charitable Contributions			
Casualty and Theft Losses			
Other Miscellaneous Deductions			
Total Itemized / Standard Deduction	25,900	25,100	24,800
Cash charitable contribution if taking standard deduction			
QBI Deduction			
Taxable Income			
Taxes and Credits			
Regular Tax			
Alternative Minimum Tax			
Personal Credits	(2)	( )	( )
Business Credits	( )	( )	( )
Self-Employment Tax	407	1,481	
Other Taxes (Includes Excess APTC Repayment)	2		
Total Tax	407	1,481	
Payments			
Tax Withheld	1,584		99
Estimated Tax Payments			
Earned Income Credit	2,887	3,307	3,584
Other Payments		1,881	3,852
Tax Due			
Refund	4,064	3,707	7,535
Marginal Tax Rate	%	%	%
Effective Tax Rate	%	%	%

Federal Tax Comparison

	2022	Tax Effect
Income		
Wages	22,754	
Interest Income		
Dividend Income		
Taxable IRA Distributions		
Taxable Pension Distributions		
Taxable Social Security Benefits		
Capital Gains / Losses		
State Tax Refund		
Alimony Received		
Business Income	2,881	
Other Gains / Losses		
Rents, Royalties, Partnerships, Estates, Trusts		
Farm Income		
Unemployment Compensation		
Other Income		
Total Income	25,635	
Adjustments and Payments		
Adjustments to Income	(204)	
Total Itemized / Standard Deduction	(25,900)	
Cash charitable contribution if taking standard deduction	( )	
QBI Deduction	( )	
Taxes		
Other Taxes	409	
Credits	(2)	
Payments	(4,471)	
Penalty for Underpayment of Estimated Tax		
Tax Due		
Refund		
Amount Overpaid	4,064	
Amount Applied to your 2023 Estimated Tax		
Refunded to You	4,064	


CHARLES, CHOUMANE CESAR
Taxable Income
2022
2021
Total Income
25,635
10,599
Total Adjustm
204
741
Itemized/Standard Deduction
25,900
25,100
-20
-15
-10
-5
0
5
10
15
20
25
30
Dollars (Thousands)


CHARLES, CHOUMANE CESAR
Refund/Balance Due
2022
2021
Self-employment taxes
407
1,481
Other Taxes
2
Tax withheld
1,584
Personal Credit
2
Earned Income Credit
2,887
3,307
Other Credit
1,881
Refund
4,064
3,707
-5
-4
-3
-2
-1
0
1
2
3
4
5
Dollars (Thousands)

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶ **5 0 9 7 8 9 2 0 2 3 0 7 4 3 9 5 7 9 5 8**

Taxpayer's name	Social security number
CHOUMANE CESAR CHARLES	731-83-3979
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	25,431
2	Total tax	2	407
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	1,584
4	Amount you want refunded to you	4	4,064
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize NICODEME REMY (ERO firm name) to enter or generate my PIN 03979 (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☐ I authorize _____ (ERO firm name) to enter or generate my PIN _____ (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 50978904518 (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

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

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☒ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
CHOUMANE CESAR	CHARLES	731-83-3979
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 8748 WILLIAM SHARKEY ST — Apt. no. 203

City, town, or post office. If you have a foreign address, also complete spaces below. ORLANDO — State FL — ZIP code 32819

Foreign country name — Foreign province/state/county — Foreign postal code

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

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

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

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

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
WESMANLEY CHARLES	650-97-3700	SON	☐	☒
			☐	☐
			☐	☐
			☐	☐

If more than four dependents, see instructions and check here . . ☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under Standard Deduction, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a	22,754
b	Household employee wages not reported on Form(s) W-2		1b	
c	Tip income not reported on line 1a (see instructions)		1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e	Taxable dependent care benefits from Form 2441, line 26		1e	
f	Employer-provided adoption benefits from Form 8839, line 29		1f	
g	Wages from Form 8919, line 6		1g	
h	Other earned income (see instructions)		1h	
i	Nontaxable combat pay election (see instructions) 1i			
z	Add lines 1a through 1h		1z	22,754
2a	Tax-exempt interest 2a	b Taxable interest	2b	
3a	Qualified dividends 3a	b Ordinary dividends	3b	
4a	IRA distributions 4a	b Taxable amount	4b	
5a	Pensions and annuities 5a	b Taxable amount	5b	
6a	Social security benefits 6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐			
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐		7	
8	Other income from Schedule 1, line 10		8	2,881
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**		9	25,635
10	Adjustments to income from Schedule 1, line 26		10	204
11	Subtract line 10 from line 9. This is your **adjusted gross income**		11	25,431
12	**Standard deduction or itemized deductions** (from Schedule A)		12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A		13	
14	Add lines 12 and 13		14	25,900
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**		15	

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	
	17	Amount from Schedule 2, line 3		17	2
	18	Add lines 16 and 17		18	2
	19	Child tax credit or credit for other dependents from Schedule 8812		19	2
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	2
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	407
	24	Add lines 22 and 23. This is your **total tax**		24	407
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 1,584		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	1,584
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return		26	
	27	Earned income credit (EIC)	27 2,887		
	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	2,887
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	4,471
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	4,064
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a	4,064
Direct deposit? See instructions.	b	Routing number 063100277	c Type: ☒ Checking ☐ Savings		
	d	Account number 898066720442			
	36	Amount of line 34 you want **applied to your 2023 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to www.irs.gov/Payments or see instructions		37	
	38	Estimated tax penalty (see instructions)	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes.** Complete below. ☐ **No**

Designee's name NICODEME REMY | Phone no. 407-692-8145 | Personal identification number (PIN) 45218

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		WORKER	
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.)

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
			P01492537	☒ Self-employed

Firm's name NIKY ACCOUNTING PLUS | Phone no. 407-692-8145

Firm's address 6900 SILVER STAR RD ORLANDO FL 32818 | Firm's EIN 46-3712724

US RET 1040
Earned Income Credit Wks

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

1.	Amount from Form 1040, line 1z	1.	22,754	
2.	Medicaid waver payments excluded from income, (Sch 1, L8s) unless you choose to include these amounts in earned income	2.		
3.	Subtract line 2 from line 1	3.	22,754	
4.	Self-employment income	4.	2,677	
5a.	**Earned Income (Excluding combat pay)**	5a.	25,431	
5b.	Nontaxable Combat pay			5b.
6.	**Earned Income (Including combat pay)**			6. 25,431
7.	EIC based on lines 5a and 6	7a.	2,887	7b.
8.	Adjusted gross income	8a.	25,431	8b. 25,431
9.	EIC on lines 8A and 8B if different from 7A & 7B	9a.	2,887	9b. 2,887
	Filing status allows credit?	Y		
	Within Investment Income Limit?	Y		
10.	Earned income credit			10. 2,887

Disqualified Investment Income ($10,300 Limit)

1.	Interest (including tax-exempt)	1.	
2.	Dividends	2.	
3.	Net rental and royalty income	3.	
4.	Net capital gain income	4.	
5.	Net passive income	5.	
6.	Total disqualified income		6.

Line 4 Worksheet - Self Employment Income

1.	If filing Schedule SE:			
a.	Amount from Schedule SE, line 3	a.	2,881	
b.	Amount from Schedule SE, line 4b	b.		
c.	Add lines 1a and 1b	c.	2,881	
d.	Amount from Schedule 1 (Form 1040), line 15	d.	204	
e.	Subtract line 1d from line 1c			e. 2,677
2.	If not required to file Schedule SE:			
a.	Net farm profit or loss	a.		
b.	Net profit or loss	b.		
c.	Add lines 2a and 2b			c.
3.	Statutory employee			3.
4.	Add lines 1e, 2c, and 3			4. 2,677

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2022

Attachment Sequence No. **01**

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

Your social security number
731-83-3979

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	2,881
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed 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	2,881

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	204
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	204

US RET SCH 1
Taxable State/Local Refunds

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

A. Did you itemize deductions in 2021?

__ Yes. Did you deduct state or sales taxes?

__ State Taxes. Enter amount from 2021 Schedule A, line 5a

X General Sales Tax. Stop here unless received a refund of sales tax

__ No. Stop here. None of the refund is taxable

B. General sales taxes allowable on Schedule A, line 5 in 2021 301

(1) Excess of income taxes deducted over sales taxes . . . . .

(2) Enter sales tax reimbursements you received related to line B above during 2022 . . . . .

(3) Smaller of line A, or the sum of lines B(1) and B(2) . . . . .

Part I State and Local Tax Refunds from 2021 returns

1. Gross state or local refund (YTY or manual entry) . . . . .
2. State refundable credits (YTY or manual entry) . . . . .
3. State/local refund reported on Form 1099-G or calculated* . . . . .

*The results from line 1 minus line 2 will be calculated on line 3 instead if no Form 1099-G is reported on return. Otherwise, Form 1099-G amounts entered on return will be calculated.

Part 2 Recovery Amount

4. Enter amount from line B(3) above . . . . .
5. Recovery amount. Enter smaller of line 3 or line 4 . . . . .

Part 3 Recovery Exclusion

6. Recovery exclusion from sales tax, state/local tax limitation and standard deduction:

6a. Enter amount from 2021 Schedule A, line 17 (line M above) 301

6b. Allowable itemized deductions, refigured by excluding recovery amount:

(1). Refigured state/local income tax deduction (Sch A, line 5a):

(a). Refigured state income tax deduction (L4 - L5) . . . . .

(b). Sales tax deduction (B - B(2)) 301

(c). Refigured deduction. Larger of (a) or (b) 301

(2). Refigured total itemized deductions. From Line 45 301

(3). Refigured allowable itemized deductions from line 6b(2) 301

6c. Standard deduction based on 2021 filing status and deductions 25,100

6d. Larger of lines 6b(3) or 6c 25,100

6e. Subtract line 6d from line 6a . . . . .

6f. Subtract line 6e from line 5 . . . . .

7. Recovery exclusion from negative taxable income. If 2021 taxable income was negative, enter here as a positive number . . . . .
8. Recovery exclusion from AMT. If no AMT in 2021, enter zero, otherwise enter amount from line 23 . . . . .
9. Recovery exclusion from unused tax credits. If no unused tax credits in 2021, enter zero, otherwise enter amount from line 34 . . . . .
10. Total recovery exclusion. Add lines 6f, 7, 8 and 9 . . . . .

Part 4 Taxable State Refund

The recovery amount less the recovery exclusion is the taxable state refund

11. Taxable state refund from 2021. Line 5 less line 10 . . . . .
12. Total taxable state refunds from pre-2021 . . . . .
13. Total taxable state refunds. Add lines 11 and 12, to Sch 1, line 1 . . . . .

US RET SCH 1
Taxable State/Local Refunds

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

Part 5 Recovery Exclusion From Alternative Minimum Tax

Complete only if AMT was paid in 2021

14. Enter AMT from 2021 Form 1040, Sch 2, line 1 (line F above) . . . . . _____
15. Enter excess APTC from 2021 Form 1040, Sch 2, line 2 (line G above) . . . . . _____
16. Enter regular tax from 2021 Form 1040, line 16 (line E above) . . . . . _____
17. Add lines 14, 15 and 16. If line 14 is zero, skip lines 18 through 21 and enter line 5 on line 22 . . . . . _____
18a. Enter the recomputed AMT . . . . . _____
18b. Enter the recomputed excess APTC . . . . . _____
19. Recomputed AMT plus excess APTC. Add lines 18a and 18b . . . . . _____
20. Enter recomputed regular tax . . . . . _____
21. Total recomputed tax. Add lines 19 and 20 . . . . . _____
22. If line 17 equals/is greater than line 21, enter zero. If line 17 is less than line 21, enter amount of recovery that reduced total tax . . . . . _____
23. Recovery exclusion. Line 5 less line 22 . . . . . _____

Part 6 Recovery Exclusion From Unused Tax Credits

Complete only if there were unused credits in 2021

24. Original unused credits . . . . . _____
25. Original tax after credits from 2021 Form 1040, line 22 (line I above) . . . . . _____

If line 24 is zero, skip lines 26 through 30 and enter 100% on line 31

26. Enter recomputed tax before credits . . . . . _____
27. Original tax before credits from 2021 Form 1040, line 18 (line H above) . . . . . _____
28. Increase in tax before credits. Line 26 less line 27 . . . . . _____
29. Enter recomputed tax after credits . . . . . _____
30. Enter recomputed unused credits . . . . . _____
31. Percent. Line 29 divided by line 28 . . . . . _____
32. Enter recovery amount from line 5 . . . . . _____
33. Enter amount of the recovery that reduced tax . . . . . _____
34. Recovery exclusion. Line 32 less line 33 . . . . . _____

Part 7 Refigured Itemized Deductions

35. State and local income taxes from 2021 Sch A, line 5a . . . . . _____
36. State and local income tax refunds from 2021 (line 3 above) . . . . . _____
37. Subtract line 36 from line 35 . . . . . _____
38. Allowable general sales taxes (line B - B(2)) 301
39. Greater of state and local income (line 37) or sales taxes (line 38) 301
40. State or local real estate taxes (line J above) . . . . . _____
41. State and local personal property taxes (line K above) . . . . . _____
42. Add lines 39, 40 and 41 301
43. Smaller of line 42 or $10,000 ($5,000 if MFS) 301
44. Schedule A lines 4, 6, 10, 14 and 16 (line L above) . . . . . _____
45. Refigured itemized deductions. Add lines 43 and 44 301

Carry to line 6b(2)

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2022

Attachment Sequence No. **02**

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

Your social security number
731-83-3979

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	**4**	407
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 — **5**		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 — **6**		
7	Total additional social security and Medicare tax. Add lines 5 and 6	**7**	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	**8**	
9	Household employment taxes. Attach Schedule H	**9**	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	**10**	
11	Additional Medicare Tax. Attach Form 8959	**11**	
12	Net investment income tax. Attach Form 8960	**12**	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	**13**	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	**14**	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000	**15**	
16	Recapture of low-income housing credit. Attach Form 8611	**16**	

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount:	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount:	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Reserved for future use			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	407

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2022

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
CHOUMANE CESAR CHARLES	731-83-3979

A Principal business or profession, including product or service (see instructions): UNNAMED ACTIVITY

B Enter code from instructions: 621610

C Business name. If no separate business name, leave blank.

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

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses [X] Yes [ ] No

H If you started or acquired this business during 2022, check here [ ]

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions [ ] Yes [ ] No

J If "Yes," did you or will you file required Forms 1099? [ ] Yes [ ] 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	7,105
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	7,105
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	7,105
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	7,105

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	3,211	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	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest: (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	763
b	Other	16b		b	**Reserved for future use**	27b	
17	Legal and professional services	17	250				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	4,224
29	Tentative profit or (loss). Subtract line 28 from line 7	29	2,881
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	
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	2,881
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 [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

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	

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) 01/02/2021

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 _____ **b** Commuting (see instructions) _____ **c** Other _____

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.

PHONE	311
DRY CLEANER	452

48 **Total other expenses.** Enter here and on line 27a 48 763

US SCH C 1040
Profit Sharing Plan Contribution Wks

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

Profit Sharing Plan Contribution Worksheet

1.	Net profit from Schedule C, line 31; Schedule F, line 34; Schedule K-1 (Form 1065), box 14, code A		2,881
2.	Self-employment tax deduction from Schedule 1 (Form 1040), line 15		204
3.	Net earnings from self-employment. Subtract step 2 from step 1		2,677
4.	Reduced contribution rate	%	020.0000 %
5.	Multiply step 3 by step 4		535
6.	Multiply $305,000 by your plan contribution rate (not the reduced rate)		76,250
7.	Enter the smaller of step 5 or step 6		535
8.	Contribution dollar limit		61,000
9.	Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan during 2022. Do not enter more than $20,500		
10.	Subtract step 9 from step 8		61,000
11.	Subtract step 9 from step 3		2,677
12.	Enter one-half of step 11		1,339
13.	Enter the smallest of step 7, 10, or 12		535
14.	Subtract step 13 from step 3		2,142
15.	Enter the smaller of step 9 or step 14		
16.	Subtract step 15 from step 14		2,142
17.	Enter your catch-up contributions, if any. Do not enter more than $6,500		
18.	Enter the smaller of step 16 or step 17		
19.	Add steps 13, 15, and 18.		535
20.	Enter the amount of designated Roth contributions included on lines 9 and 17		
21.	Subtract step 20 from step 19. This is your maximum deductible contribution.		535
22.	This is your maximum deductible contribution per this Sch C		535

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **17**

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

Social security number of person with **self-employment** income 731-83-3979

Part I Self-Employment Tax

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

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

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

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

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		**2**	2,881
3	Combine lines 1a, 1b, and 2		**3**	2,881
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		**4a**	2,661
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue		**4c**	2,661
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a**		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	2,661
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022		**7**	147,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $147,000 or more, skip lines 8b through 10, and go to line 11	**8a** 22,754		
b	Unreported tips subject to social security tax from Form 4137, line 10	**8b**		
c	Wages subject to social security tax from Form 8919, line 10	**8c**		
d	Add lines 8a, 8b, and 8c		**8d**	22,754
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		**9**	124,246
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**	330
11	Multiply line 6 by 2.9% (0.029)		**11**	77
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**		**12**	407
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	**13** 204		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,060, **or (b)** your net farm profits[2] were less than $6,540.

14	Maximum income for optional methods	**14**	6,040
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,040. Also, include this amount on line 4b above	**15**	

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

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	**17**	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **43**

Name(s) shown on return: CHOUMANE CESAR CHARLES

Your social security number: 731-83-3979

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.

CAUTION

- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: WESMANLEY Last name: CHARLES	First name / Last name	First name / Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	650973700		
3 Child's year of birth	Year 2005 If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year ____ If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year ____ If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** **Go to line 5.** ☐ **No.** **Go to line 4b.**	☐ **Yes.** **Go to line 5.** ☐ **No.** **Go to line 4b.**	☐ **Yes.** **Go to line 5.** ☐ **No.** **Go to line 4b.**
b Was the child permanently and totally disabled during any part of 2022?	☐ **Yes.** **Go to line 5.** ☐ **No.** The child is not a qualifying	☐ **Yes.** **Go to line 5.** ☐ **No.** The child is not a qualifying	☐ **Yes.** **Go to line 5.** ☐ **No.** The child is not a qualifying
5 Child's relationship to you (for example, son, daughter, grandchild,	SON		
6 Number of months child lived with you in the United States during 2022 • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	12 months Do not enter more than 12 months.	____ months Do not enter more than 12 months.	____ months Do not enter more than 12 months.

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **47**

Name(s) shown on return: CHOUMANE CESAR CHARLES

Your social security number: 731-83-3979

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		**1**	25,431
2a	Enter income from Puerto Rico that you excluded	**2a**		
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**		
c	Enter the amount from line 15 of your Form 4563	**2c**		
d	Add lines 2a through 2c		**2d**	
3	Add lines 1 and 2d		**3**	25,431
4	Number of qualifying children under age 17 with the required social security number	**4**		
5	Multiply line 4 by $2,000		**5**	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**	1	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500		**7**	500
8	Add lines 5 and 7		**8**	500
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000		**9**	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.		**10**	
11	Multiply line 10 by 5% (0.05)		**11**	
12	Is the amount on line 8 more than the amount on line 11?		**12**	500
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☒ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the **Credit Limit Worksheet A**		**13**	2
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**		**14**	2
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			

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

Part II-A Additional Child Tax Credit for All Filers

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

15	Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . ☐		
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	**16a**	498
b	Number of qualifying children under 17 with the required social security _____ x $1,500. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	**16b**	
	TIP: The number of children you use for this line is the same as the number of children you used for line		
17	Enter the **smaller** of line 16a or line 16b	**17**	
18a	Earned income (see instructions)	**18a** 25,431	
b	Nontaxable combat pay (see instructions) **18b**		
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	**19**	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	**20**	
	Next. On line 16b, is the amount $4,500 or more? ☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

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

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

Part II-C Additional Child Tax Credit

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

US SCH 8812
Credit Limit Worksheet A

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

1.	Amount from line 18 of Form 1040 or 1040-NR	1.	2
2.	Enter the amount shown below for your filing status		
a.	Amount from Schedule 3, line 1	a.	
b.	Amount from Schedule 3, line 2	b.	
c.	Amount from Schedule 3, line 3	c.	
d.	Amount from Schedule 3, line 4	d.	
e.	Amount from Schedule 3, line 6d	e.	
f.	Amount from Schedule 3, line 6e	f.	
g.	Amount from Schedule 3, line 6f	g.	
h.	Amount from Schedule 3, line 6l	h.	
i.	Amount from Form 5695, line 30	i.	
	Total of lines a through i	2.	
3.	Subtract line 2 from line 1	3.	2

Complete the Credit Limit Worksheet B only if all of the following are met:

1. You are claiming one or more of the following credits:
   Form 8396, Form 8839, Form 8859 and Form 5695, Part I
2. You are not filing Form 2555
3. Line 4 of Schedule 8812 is more than zero

4.	If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B	4.	
5.	Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13	5.	2

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

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

OMB No. 1545-2294

2022

Attachment Sequence No. **55**

Name(s) shown on return: CHOUMANE CESAR CHARLES

Your taxpayer identification number: 731-83-3979

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	UNNAMED ACTIVITY	731-83-3979	2,677
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2,677		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	2,677		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	535
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	535
11	Taxable income before qualified business income deduction (see instructions)	11	(469)		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13			
14	Income limitation. Multiply line 13 by 20% (0.20)			14	
15	Qualified business income deduction. Enter the lesser 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	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

US RET 1040
Qualified Business Income Activities

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

Trade or Business Name: UNNAMED ACTIVITY
Taxpayer Identification Number:

Business Income	2,881
Allocated Deduction for One-Half of Self-Employment Tax	(204)
Qualified Business Income	2,677

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **73**

Name shown on your return: CHOUMANE CESAR CHARLES

Your social security number: 731-83-3979

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions			1	2
2a	Modified AGI. Enter your modified AGI. See instructions	2a	25,431		
b	Enter the total of your dependents' modified AGI. See instructions	2b			
3	Household income. Add the amounts on lines 2a and 2b. See instructions			3	25,431
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☒ Other 48 states and DC			4	17,420
5	Household income as a percentage of federal poverty line (see instructions)			5	145 %
6	Reserved for future use				
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a		**b** Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b

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

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24. ☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	14,309	14,074		14,074	14,074	14,076
Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	14,074
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	14,076
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	2
28	Repayment limitation (see instructions)	28	650
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	2

Part IV Allocation of Policy Amounts

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

Allocation 1

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
30				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
31				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
32				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
33				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

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

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

Part V Alternative Calculation for Year of Marriage

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

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

US FRM 8962
Form 8962 Line 2a - Taxpayer's Modified AGI Worksheet

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

1.	Enter your adjusted gross income from Form 1040 or 1040-NR, line 11	1.	25,431
2.	Enter any tax-exempt interest from Form 1040 or 1040-NR, line 2a	2.	
3.	Enter any amounts from Form 2555, lines 45 and 50	3.	
4.	Enter the excess, if any, of Form 1040, line 6a over line 6b	4.	
5.	Add lines 1 through 4 and enter on Form 8962, line 2a	5.	25,431

EIC Checklist

Department of the Treasury
Internal Revenue Service

▶ **To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.**
▶ **Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.**

OMB No. 1545-1629

2022

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer's social security number
CHOUMANE CESAR CHARLES	731-83-3979

For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

1. Taxpayer's name: CHOUMANE CESAR CHARLES

2. Is the taxpayer's filing status married filing separately? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 2, continue to line 2a

a. Did you live apart from your spouse for the last 6 months of 2022? . . . . . ☐ **Yes** ☐ **No**
▶ If checked "NO" on line 2a, continue to line 2b

b. Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance AND you did NOT live in the same household as your spouse at the end of 2022? . . . . . ☐ **Yes** ☐ **No**
▶ If checked "NO" on line 2b,STOP. EIC cannot be taken

3. Does the taxpayer (and spouse, if MFJ) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? . . . . . ☒ **Yes** ☐ **No**
▶ If checked "NO" on line 3, STOP. EIC cannot be taken

4. Is the taxpayer filing Form 2555? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 4, STOP. EIC cannot be taken

5a. Was the taxpayer a nonresident alien for any part of 2022? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b. Is the taxpayer's filing status married filing jointly? . . . . . ☐ **Yes** ☐ **No**
▶ If checked "YES" on line 5a and "NO" on line 5b, STOP. EIC cannot be taken

6. Is the taxpayer's investment income more than $10,000? . . . . . ☐ **Yes** ☒ **No**
▶ If you checked "YES" on line 6, STOP. EIC cannot be taken

7. Could the taxpayer be a qualifying child of another person for 2022? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 7, STOP. EIC cannot be taken.
▶ Otherwise, go to Part II or Part III, whichever applies

Part II Taxpayers With a Qualifying Child

		Child 1	Child 2	Child 3
8.	Child's name	WESMANLEY		
9.	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	[X] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No
10.	Is either of the following true? - The child is unmarried, or - The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is only filing to claim a refund)	[X] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No
11.	Did the child live with the taxpayer in the United States for over half of the year?	[X] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No
12.	Was the child (at the end of the year) - under age 19 and younger than the taxpayer, or - under age 24, a full-time student, and younger than the taxpayer, or - any age and permanently and totally disabled?	[X] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No
13a.	Could any other person check "Yes" on lines 9, 10, 11 and 12 for the child?	[ ] Yes [X] No	[ ] Yes [ ] No	[ ] Yes [ ] No
b.	Enter child's relationship to the other person			
c.	If the tie-breaker rules applied, is the child treated as the taxpayer's qualifying child?	[ ] Yes [ ] No [ ] Don't know	[ ] Yes [ ] No [ ] Don't know	[ ] Yes [ ] No [ ] Don't know
14.	Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes?	[X] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No

If you checked "YES" on line 14, continue. Otherwise, STOP. No credit is allowed.

15. Are the taxpayer's **earned income** and **adjusted gross income** less than the limit that applies to the taxpayer for this year? [X] Yes [ ] No

If "NO" is checked, the taxpayer CANNOT take the EIC.
If "YES" is checked, the taxpayer can take the EIC. Complete Schedule EIC.

Part III Taxpayers Without a Qualifying Child

16	Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.	☐ **Yes** ☐ **No**
	▶ If you checked **"No"** on line 16, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.	
17	Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2022? See the instructions before answering	☐ **Yes** ☐ **No**
	▶ If you checked **"No"** on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.	
18	Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2022? If the taxpayer's filing status is married filing jointly, check **"No"**	☐ **Yes** ☐ **No**
	▶ If you checked **"Yes"** on line 18, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.	
19	Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2022? See instructions	☐ **Yes** ☐ **No**
	▶ If you checked **"No"** on line 19, **stop;** the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.	

Form **8867**
(Rev. November 2022)
Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074
For tax year
Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
CHOUMANE CESAR CHARLES	731-83-3979
Enter preparer's name and PTIN	**Preparer tax identification number**
NICODEME REMY	P01492537

Part I Due Diligence Requirements

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

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	☒	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s)	☒	☐	
	List those documentsv provided by the taxpayer, if any, that you relied on: SCHOOL RECORDS OR STATEMENT NO DISABLED CHILDREN FORMS 1099			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☒	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

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

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

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

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

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

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

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

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

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

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Line 5 - List of Documents for EIC and CTC/ACTC

A. Which documents below, if any, did you rely on to determine EIC/CTC/ACTC eligibility for the qualifying child(ren) on the return? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying (Child(ren)

- ☐ a No qualifying child
- ☒ b School records or statement
- ☐ c Landlord or property management statement
- ☐ d Health care provider statement
- ☐ e Medical records
- ☐ f Child care provider records
- ☐ g Placement agency statement
- ☐ h Social service records or statement
- ☐ i Place of worship statement
- ☐ j Indian tribal official statement
- ☐ k Employer statement
- ☐ l Other
- ☐ m Did not rely on documents, but made notes in file
- ☐ n Did not rely on any documents

Disability of Qualifying Child(ren)

- ☒ o No disabled child
- ☐ p Doctor statement
- ☐ q Other health care provider statement
- ☐ r Social services agency or program statement
- ☐ s Other
- ☐ t Did not rely on documents, but made notes in file
- ☐ u Did not rely on any documents

B. If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If there is no Schedule C, check box a.

Documents or Other Information

- ☐ a No Schedule C
- ☐ b Business license
- ☒ c Forms 1099
- ☐ d Records of gross receipts provided by taxpayer
- ☐ e Taxpayer summary of income
- ☐ f Records of expenses provided by taxpayer
- ☐ g Taxpayer summary of expenses
- ☐ h Bank statements
- ☐ i Reconstruction of income and expenses
- ☐ j Other
- ☐ k Did not rely on documents, but made notes in file
- ☐ l Did not reply on any documents

Line 5 - List of Documents for AOTC

A. Which documents below, if any, did you rely on to determine AOTC eligibility for the qualifying education expenses? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If there is no AOTC, check box a.

Documents or Other Information

- ☒ a No American Opportunity Credit
- ☐ b Form 1098-T from college or university
- ☐ c Form 1099-Q for distributions
- ☐ d College or university bursar statement
- ☐ e Taxpayer summary of expenses
- ☐ f Other
- ☐ g Did not rely on documents, but made notes in file
- ☐ h Did not rely on any documents

Line 5 - List of Documents for Head of Household

A. Which documents below, if any, did you rely on to determine Head of Household eligibility? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If not filing Head of Household, check box a.

Documents or Other Information

- ☒ a Not Head of Household
- ☐ b Divorce decree
- ☐ c Separation agreement
- ☐ d Bank statements
- ☐ e Property tax bills
- ☐ f Rent statements
- ☐ g Utility bills
- ☐ h Other
- ☐ i Did not rely on documents, but made notes in file
- ☐ j Did not rely on any documents

Client Copy 2022

Prepared for:

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO FL 32819

Following is a copy of your 2022 Federal and State Income Tax Returns. Please review the returns, and keep your copy along with your supporting documents in a safe location.

Return printed on 08/02/2023 at 04:26:52 PM

Home Phone:407-431-6185
Cell Phone:

Invoice and Fee Disclosure

731-83-3979
TAX YEAR 2022

Receipt Number: Site ID: Date:02/27/2023 PPID:NREMY

Client Name and Address

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO FL 32819

Office Information

Fees Related to Tax Preparation Services

Itemized Form Billing Charges	$
Hourly Charges	$
Self-Prepared Flat Fee	$
Pre-Defined Charges	$
Prior Year Balance / (Overpayment)	$ 7.00
Remote Signature Fee[1]	$
Document Preparation Fee	$
	$
	$

Fees Related to Software and Transmitting Services

Transmission Fee[2,7] (Only One Fee will Apply if Applicable)	$
Transmitter Fee[3,7]	$
Technology Fee[4,7]	$ 4.00
Electronic Filing (e-filing) Fee[8]	$
Service Bureau Fee[5]	$
Bank Fees[6]	$

Additional Services and Products / Ancillary Products

	$
	$
Total of all Charges	$ 11.00
Discounts or Credits	($)
Tax @	$
Total Due	$ 11.00
Amount Expected to be Paid by Financial Institution	$
Balance Due / (Overpayment)	$ 11.00

Description of Fees

NOTE: We reserve the right to amend fees or their descriptions as the result of or in reaction to state, federal or regulatory laws.

[1]A fee charged to integrate remote signature technology.
[2]A fee charged by the tax software company for the transmission of a bank product application through its software.
[3]In states (when preparer's office is located in AR, CT, IL, MD, ME, NY) that prohibit the charging of an additional bank fee (like the transmission fee), a fee will be charged to all returns for the transmission and security of data / documents through the software.
[4]A fee charged for the cost of programming, communication protocols and the ongoing costs of maintenance, updates and enhancements to the software and the related network infrastructure.
[5]This is the fee charged and set by the Service Bureau. This is a third party, that for a fee, enables Preparer to offer certain Taxpayer services. Preparer / Network may have added on to this fee.
[6]See bank product application for details.
[7]The Transmission, Transmitter and Technology fees are pass-through fees from the tax software provider. Preparer / Network may have added on to these fees.
[8]E-filing is the act of filing specific documents online or otherwise. This fee is charged by Preparer but may be shared within the Network.

ITEMIZED FORM BILLING INVOICE

TAX YEAR 2022

Client Name and Address	Office Information
CHOUMANE CESAR CHARLES 8748 WILLIAM SHARKEY ST APT 203 ORLANDO FL 32819	

Discounts

		%	Amount	Amount
1.	Tax Preparation Discount			
2.	Predefined Discount			
3.				
4.				
5.				

Discount Total ( )

Description of Payment / Credit

Date Received	Received From	Method	Memo	Amount

Payment / Credit Total ( )

August 2, 2023

NIKY ACCOUNTING PLUS
6900 SILVER STAR RD
ORLANDO, FL 32818
407-692-8145

CHOUMANE CESAR CHARLES

8748 WILLIAM SHARKEY ST APT 203
ORLANDO, FL 32819-0000

Dear Client,

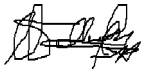
Please find enclosed your 2022 Federal individual income tax return. We prepared your return based on the information provided. Please review the return carefully to ensure that there are no omissions. You should retain a copy of your return, along with any supporting documents, for a minimum of three years from the filing date.

Your Federal return was filed electronically. The IRS was instructed to deposit your refund of $4064 directly into your bank account. Most direct deposits are made within three weeks.

As your Electronic Return Originator, we will forward your required supporting documents to the IRS.

If you have any questions about your return, please feel free to contact our office. Remember that we are here throughout the year to assist you with all of your financial and tax consulting needs.

Sincerely,



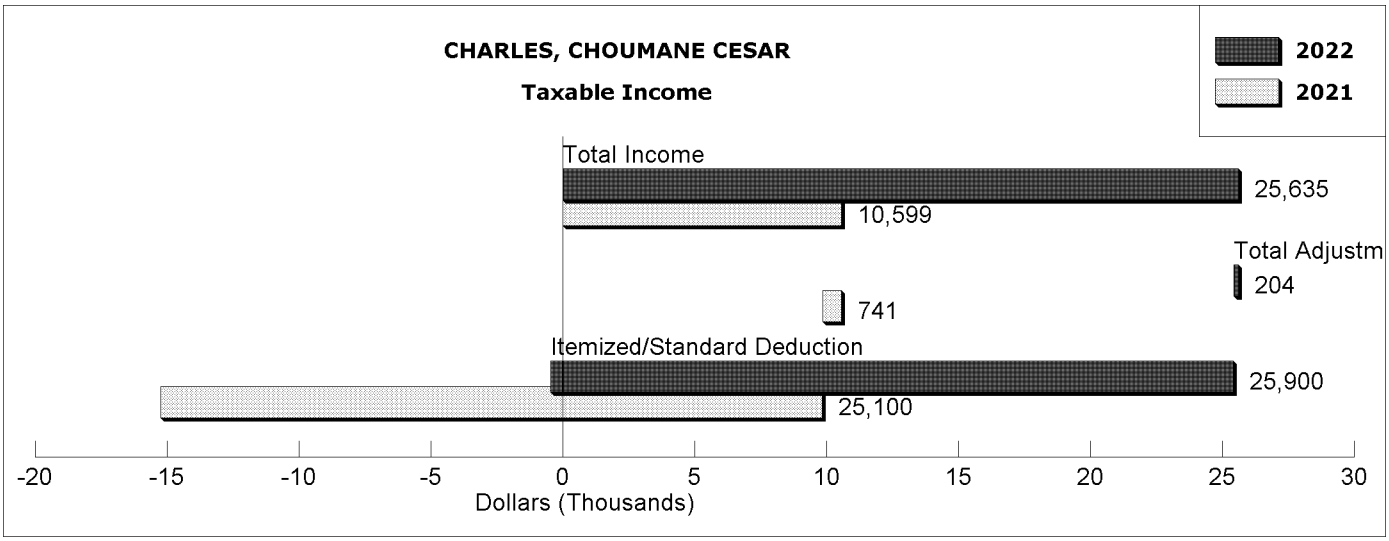
NICODEME REMY

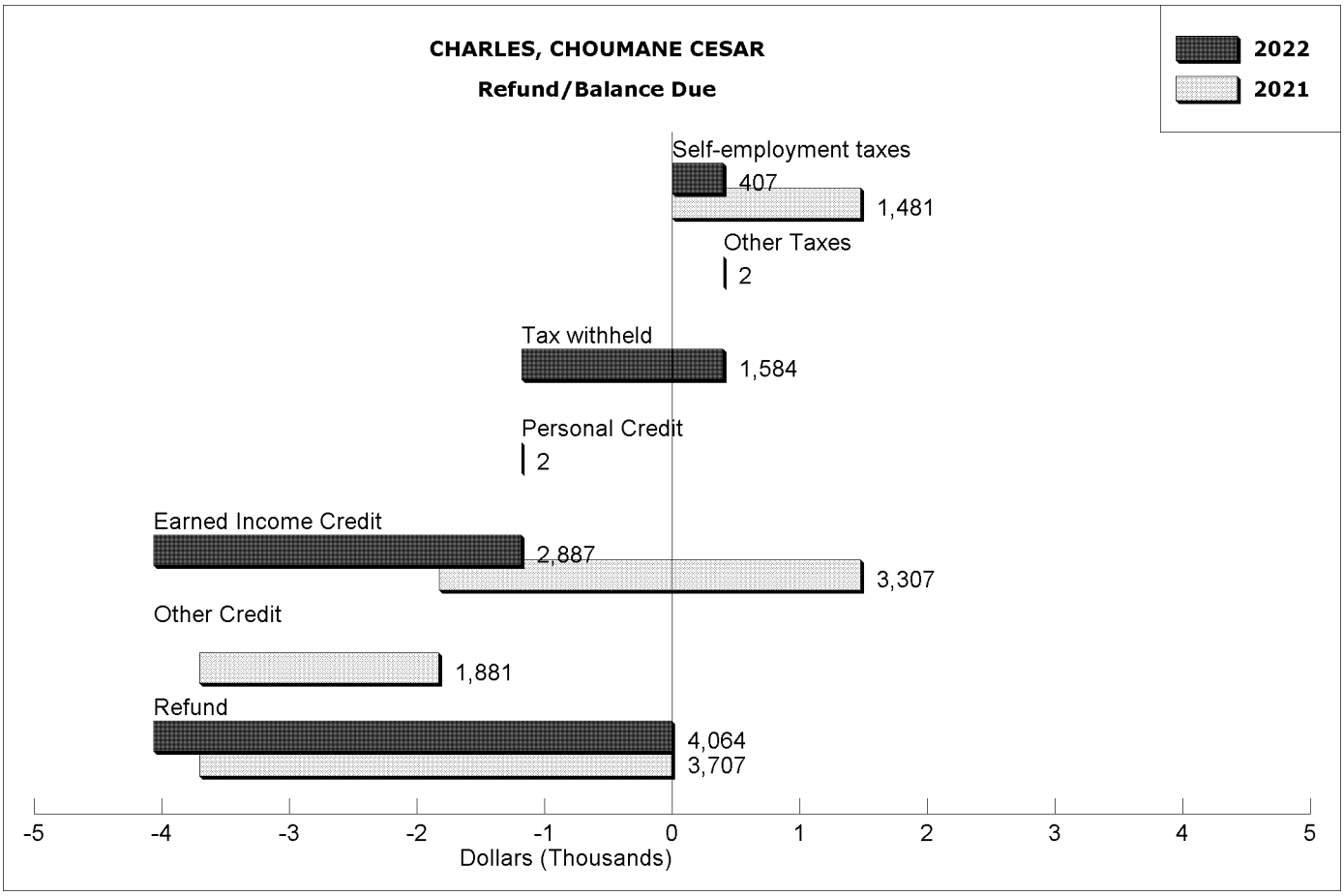
Federal Tax Comparison

	2022	2021	2020
Filing Status	[5]	[5]	[2]
Income			
Wages	22,754		13,763
Interest Income		120	
Dividend Income			
Taxable IRA Distributions			
Taxable Pension Distributions			
Social Security Benefits			
Capital Gains / Losses			
State Tax Refund			
Alimony received			
Business Income	2,881	10,479	309
Other Gains / Losses			
Rents, Royalties, Partnerships, Estates, Trusts			
Farm Income			
Unemployment Compensation			14,792
Other Income			(10,200)
Total Income	25,635	10,599	18,664
Adjustments to Income			
Deductible part of self-employment tax	204	741	
SEP SIMPLE or Qualified Plan Deduction			
IRA Deduction			
Other Adjustments			
Total Adjustments	204	741	
Adjusted Gross Income	25,431	9,858	18,664
Itemized Deductions			
Medical and Dental			
Taxes	561	301	515
Interest			
Charitable Contributions			
Casualty and Theft Losses			
Other Miscellaneous Deductions			
Total Itemized / Standard Deduction	25,900	25,100	24,800
Cash charitable contribution if taking standard deduction			
QBI Deduction			
Taxable Income			
Taxes and Credits			
Regular Tax			
Alternative Minimum Tax			
Personal Credits	(2)	( )	( )
Business Credits	( )	( )	( )
Self-Employment Tax	407	1,481	
Other Taxes (Includes Excess APTC Repayment)	2		
Total Tax	407	1,481	
Payments			
Tax Withheld	1,584		99
Estimated Tax Payments			
Earned Income Credit	2,887	3,307	3,584
Other Payments		1,881	3,852
Tax Due			
Refund	4,064	3,707	7,535
Marginal Tax Rate	%	%	%
Effective Tax Rate	%	%	%

Federal Tax Comparison

	2022	Tax Effect
Income		
Wages	22,754	
Interest Income		
Dividend Income		
Taxable IRA Distributions		
Taxable Pension Distributions		
Taxable Social Security Benefits		
Capital Gains / Losses		
State Tax Refund		
Alimony Received		
Business Income	2,881	
Other Gains / Losses		
Rents, Royalties, Partnerships, Estates, Trusts		
Farm Income		
Unemployment Compensation		
Other Income		
Total Income	25,635	
Adjustments and Payments		
Adjustments to Income	(204)	
Total Itemized / Standard Deduction	(25,900)	
Cash charitable contribution if taking standard deduction	( )	
QBI Deduction	( )	
Taxes		
Other Taxes	409	
Credits	(2)	
Payments	(4,471)	
Penalty for Underpayment of Estimated Tax		
Tax Due		
Refund		
Amount Overpaid	4,064	
Amount Applied to your 2023 Estimated Tax		
Refunded to You	4,064	


CHARLES, CHOUMANE CESAR
Taxable Income
2022
2021
Total Income
25,635
10,599
Total Adjustm
204
741
Itemized/Standard Deduction
25,900
25,100
-20
-15
-10
-5
0
5
10
15
20
25
30
Dollars (Thousands)


CHARLES, CHOUMANE CESAR
Refund/Balance Due
2022
2021
Self-employment taxes
407
1,481
Other Taxes
2
Tax withheld
1,584
Personal Credit
2
Earned Income Credit
2,887
3,307
Other Credit
1,881
Refund
4,064
3,707
-5
-4
-3
-2
-1
0
1
2
3
4
5
Dollars (Thousands)

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶ **5 0 9 7 8 9 2 0 2 3 0 7 4 3 9 5 7 9 5 8**

Taxpayer's name	Social security number
CHOUMANE CESAR CHARLES	731-83-3979
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	25,431
2	Total tax	2	407
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	1,584
4	Amount you want refunded to you	4	4,064
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize NICODEME REMY (ERO firm name) to enter or generate my PIN 03979 (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☐ I authorize _____ (ERO firm name) to enter or generate my PIN _____ (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 50978904518 (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

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

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☒ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
CHOUMANE CESAR	CHARLES	731-83-3979
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 8748 WILLIAM SHARKEY ST — Apt. no. 203

City, town, or post office. If you have a foreign address, also complete spaces below. ORLANDO — State FL — ZIP code 32819

Foreign country name — Foreign province/state/county — Foreign postal code

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

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

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

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

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
WESMANLEY CHARLES	650-97-3700	SON	☐	☒
			☐	☐
			☐	☐
			☐	☐

If more than four dependents, see instructions and check here . . ☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under Standard Deduction, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	22,754
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	22,754
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Other income from Schedule 1, line 10			8	2,881
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	25,635
10	Adjustments to income from Schedule 1, line 26			10	204
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	25,431
12	**Standard deduction or itemized deductions** (from Schedule A)			12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	25,900
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	
	17	Amount from Schedule 2, line 3		17	2
	18	Add lines 16 and 17		18	2
	19	Child tax credit or credit for other dependents from Schedule 8812		19	2
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	2
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	407
	24	Add lines 22 and 23. This is your **total tax**		24	407
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 1,584		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	1,584
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return		26	
	27	Earned income credit (EIC)	27 2,887		
	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	2,887
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	4,471
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	4,064
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a	4,064
Direct deposit? See instructions.	b	Routing number 063100277 **c** Type: ☒ Checking ☐ Savings			
	d	Account number 898066720442			
	36	Amount of line 34 you want **applied to your 2023 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to www.irs.gov/Payments or see instructions		37	
	38	Estimated tax penalty (see instructions)	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes.** Complete below. ☐ **No**

Designee's name NICODEME REMY | Phone no. 407-692-8145 | Personal identification number (PIN) 45218

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		WORKER	
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.)

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
			P01492537	☒ Self-employed

Firm's name NIKY ACCOUNTING PLUS | Phone no. 407-692-8145

Firm's address 6900 SILVER STAR RD ORLANDO FL 32818 | Firm's EIN 46-3712724

US RET 1040
Earned Income Credit Wks

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

1.	Amount from Form 1040, line 1z		1. 22,754		
2.	Medicaid waver payments excluded from income, (Sch 1, L8s) unless you choose to include these amounts in earned income		2.		
3.	Subtract line 2 from line 1		3. 22,754		
4.	Self-employment income		4. 2,677		
5a.	**Earned Income (Excluding combat pay)**		5a. 25,431		
5b.	Nontaxable Combat pay			5b.	
6.	**Earned Income (Including combat pay)**			6.	25,431
7.	EIC based on lines 5a and 6	7a. 2,887		7b.	
8.	Adjusted gross income	8a. 25,431		8b.	25,431
9.	EIC on lines 8A and 8B if different from 7A & 7B	9a. 2,887		9b.	2,887
	Filing status allows credit?	Y			
	Within Investment Income Limit?	Y			
10.	Earned income credit			10.	2,887

Disqualified Investment Income ($10,300 Limit)

1.	Interest (including tax-exempt)	1.	
2.	Dividends	2.	
3.	Net rental and royalty income	3.	
4.	Net capital gain income	4.	
5.	Net passive income	5.	
6.	Total disqualified income		6.

Line 4 Worksheet - Self Employment Income

1.	If filing Schedule SE:				
a.	Amount from Schedule SE, line 3	a. 2,881			
b.	Amount from Schedule SE, line 4b	b.			
c.	Add lines 1a and 1b	c. 2,881			
d.	Amount from Schedule 1 (Form 1040), line 15	d. 204			
e.	Subtract line 1d from line 1c			e.	2,677
2.	If not required to file Schedule SE:				
a.	Net farm profit or loss	a.			
b.	Net profit or loss	b.			
c.	Add lines 2a and 2b			c.	
3.	Statutory employee			3.	
4.	Add lines 1e, 2c, and 3			4.	2,677

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2022

Attachment Sequence No. **01**

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

Your social security number
731-83-3979

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	2,881
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed 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	2,881

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	204
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	204

US RET SCH 1
Taxable State/Local Refunds

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

A. Did you itemize deductions in 2021?

__ Yes. Did you deduct state or sales taxes?

__ State Taxes. Enter amount from 2021 Schedule A, line 5a

X General Sales Tax. Stop here unless received a refund of sales tax

__ No. Stop here. None of the refund is taxable

B. General sales taxes allowable on Schedule A, line 5 in 2021 301

(1) Excess of income taxes deducted over sales taxes . . . . .

(2) Enter sales tax reimbursements you received related to line B above during 2022 . . . . .

(3) Smaller of line A, or the sum of lines B(1) and B(2) . . . . .

Part I State and Local Tax Refunds from 2021 returns

1. Gross state or local refund (YTY or manual entry) . . . . .
2. State refundable credits (YTY or manual entry) . . . . .
3. State/local refund reported on Form 1099-G or calculated* . . . . .

*The results from line 1 minus line 2 will be calculated on line 3 instead if no Form 1099-G is reported on return. Otherwise, Form 1099-G amounts entered on return will be calculated.

Part 2 Recovery Amount

4. Enter amount from line B(3) above . . . . .
5. Recovery amount. Enter smaller of line 3 or line 4 . . . . .

Part 3 Recovery Exclusion

6. Recovery exclusion from sales tax, state/local tax limitation and standard deduction:

6a. Enter amount from 2021 Schedule A, line 17 (line M above) 301

6b. Allowable itemized deductions, refigured by excluding recovery amount:

(1). Refigured state/local income tax deduction (Sch A, line 5a):

(a). Refigured state income tax deduction (L4 - L5) . . . . .

(b). Sales tax deduction (B - B(2)) 301

(c). Refigured deduction. Larger of (a) or (b) 301

(2). Refigured total itemized deductions. From Line 45 301

(3). Refigured allowable itemized deductions from line 6b(2) 301

6c. Standard deduction based on 2021 filing status and deductions 25,100

6d. Larger of lines 6b(3) or 6c 25,100

6e. Subtract line 6d from line 6a . . . . .

6f. Subtract line 6e from line 5 . . . . .

7. Recovery exclusion from negative taxable income. If 2021 taxable income was negative, enter here as a positive number . . . . .
8. Recovery exclusion from AMT. If no AMT in 2021, enter zero, otherwise enter amount from line 23 . . . . .
9. Recovery exclusion from unused tax credits. If no unused tax credits in 2021, enter zero, otherwise enter amount from line 34 . . . . .
10. Total recovery exclusion. Add lines 6f, 7, 8 and 9 . . . . .

Part 4 Taxable State Refund

The recovery amount less the recovery exclusion is the taxable state refund

11. Taxable state refund from 2021. Line 5 less line 10 . . . . .
12. Total taxable state refunds from pre-2021 . . . . .
13. Total taxable state refunds. Add lines 11 and 12, to Sch 1, line 1 . . . . .

US RET SCH 1
Taxable State/Local Refunds

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

Part 5 Recovery Exclusion From Alternative Minimum Tax

Complete only if AMT was paid in 2021

14. Enter AMT from 2021 Form 1040, Sch 2, line 1 (line F above) . . . . . _____
15. Enter excess APTC from 2021 Form 1040, Sch 2, line 2 (line G above) . . . . . _____
16. Enter regular tax from 2021 Form 1040, line 16 (line E above) . . . . . _____
17. Add lines 14, 15 and 16. If line 14 is zero, skip lines 18 through 21 and enter line 5 on line 22 . . . . . _____
18a. Enter the recomputed AMT . . . . . _____
18b. Enter the recomputed excess APTC . . . . . _____
19. Recomputed AMT plus excess APTC. Add lines 18a and 18b . . . . . _____
20. Enter recomputed regular tax . . . . . _____
21. Total recomputed tax. Add lines 19 and 20 . . . . . _____
22. If line 17 equals/is greater than line 21, enter zero. If line 17 is less than line 21, enter amount of recovery that reduced total tax . . . . . _____
23. Recovery exclusion. Line 5 less line 22 . . . . . _____

Part 6 Recovery Exclusion From Unused Tax Credits

Complete only if there were unused credits in 2021

24. Original unused credits . . . . . _____
25. Original tax after credits from 2021 Form 1040, line 22 (line I above) . . . . . _____

If line 24 is zero, skip lines 26 through 30 and enter 100% on line 31

26. Enter recomputed tax before credits . . . . . _____
27. Original tax before credits from 2021 Form 1040, line 18 (line H above) . . . . . _____
28. Increase in tax before credits. Line 26 less line 27 . . . . . _____
29. Enter recomputed tax after credits . . . . . _____
30. Enter recomputed unused credits . . . . . _____
31. Percent. Line 29 divided by line 28 . . . . . _____
32. Enter recovery amount from line 5 . . . . . _____
33. Enter amount of the recovery that reduced tax . . . . . _____
34. Recovery exclusion. Line 32 less line 33 . . . . . _____

Part 7 Refigured Itemized Deductions

35. State and local income taxes from 2021 Sch A, line 5a . . . . . _____
36. State and local income tax refunds from 2021 (line 3 above) . . . . . _____
37. Subtract line 36 from line 35 . . . . . _____
38. Allowable general sales taxes (line B - B(2)) 301
39. Greater of state and local income (line 37) or sales taxes (line 38) 301
40. State or local real estate taxes (line J above) . . . . . _____
41. State and local personal property taxes (line K above) . . . . . _____
42. Add lines 39, 40 and 41 301
43. Smaller of line 42 or $10,000 ($5,000 if MFS) 301
44. Schedule A lines 4, 6, 10, 14 and 16 (line L above) . . . . . _____
45. Refigured itemized deductions. Add lines 43 and 44 301

Carry to line 6b(2)

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2022

Attachment Sequence No. **02**

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

Your social security number
731-83-3979

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	**4**	407
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 — **5**		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 — **6**		
7	Total additional social security and Medicare tax. Add lines 5 and 6	**7**	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	**8**	
9	Household employment taxes. Attach Schedule H	**9**	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	**10**	
11	Additional Medicare Tax. Attach Form 8959	**11**	
12	Net investment income tax. Attach Form 8960	**12**	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	**13**	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	**14**	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000	**15**	
16	Recapture of low-income housing credit. Attach Form 8611	**16**	

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount:	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount:	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Reserved for future use			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	407

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2022

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
CHOUMANE CESAR CHARLES	731-83-3979

A Principal business or profession, including product or service (see instructions): UNNAMED ACTIVITY

B Enter code from instructions: 621610

C Business name. If no separate business name, leave blank.

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

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses [X] Yes [ ] No

H If you started or acquired this business during 2022, check here [ ]

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions [ ] Yes [ ] No

J If "Yes," did you or will you file required Forms 1099? [ ] Yes [ ] 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	7,105
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	7,105
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	7,105
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	7,105

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	3,211	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	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest: (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	763
b	Other	16b		b	**Reserved for future use**	27b	
17	Legal and professional services	17	250				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	4,224
29	Tentative profit or (loss). Subtract line 28 from line 7	29	2,881
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	
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	2,881
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 [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

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	

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) 01/02/2021

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 _____ **b** Commuting (see instructions) _____ **c** Other _____

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.

PHONE	311
DRY CLEANER	452

48 **Total other expenses.** Enter here and on line 27a 48 763

US SCH C 1040
Profit Sharing Plan Contribution Wks

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

Profit Sharing Plan Contribution Worksheet

1.	Net profit from Schedule C, line 31; Schedule F, line 34; Schedule K-1 (Form 1065), box 14, code A		2,881
2.	Self-employment tax deduction from Schedule 1 (Form 1040), line 15		204
3.	Net earnings from self-employment. Subtract step 2 from step 1		2,677
4.	Reduced contribution rate	%	020.0000 %
5.	Multiply step 3 by step 4		535
6.	Multiply $305,000 by your plan contribution rate (not the reduced rate)		76,250
7.	Enter the smaller of step 5 or step 6		535
8.	Contribution dollar limit		61,000
9.	Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan during 2022. Do not enter more than $20,500		
10.	Subtract step 9 from step 8		61,000
11.	Subtract step 9 from step 3		2,677
12.	Enter one-half of step 11		1,339
13.	Enter the smallest of step 7, 10, or 12		535
14.	Subtract step 13 from step 3		2,142
15.	Enter the smaller of step 9 or step 14		
16.	Subtract step 15 from step 14		2,142
17.	Enter your catch-up contributions, if any. Do not enter more than $6,500		
18.	Enter the smaller of step 16 or step 17		
19.	Add steps 13, 15, and 18.		535
20.	Enter the amount of designated Roth contributions included on lines 9 and 17		
21.	Subtract step 20 from step 19. This is your maximum deductible contribution.		535
22.	This is your maximum deductible contribution per this Sch C		535

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **17**

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

Social security number of person with **self-employment** income 731-83-3979

Part I Self-Employment Tax

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

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

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

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

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	2,881
3	Combine lines 1a, 1b, and 2	**3**	2,881
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.	**4a**	2,661
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue	**4c**	2,661
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income. **5a**		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	
6	Add lines 4c and 5b	**6**	2,661
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022	**7**	147,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $147,000 or more, skip lines 8b through 10, and go to line 11 **8a** 22,754		
b	Unreported tips subject to social security tax from Form 4137, line 10 **8b**		
c	Wages subject to social security tax from Form 8919, line 10 **8c**		
d	Add lines 8a, 8b, and 8c	**8d**	22,754
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	**9**	124,246
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	330
11	Multiply line 6 by 2.9% (0.029)	**11**	77
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	**12**	407
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 204		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,060, **or (b)** your net farm profits[2] were less than $6,540.

14	Maximum income for optional methods	**14**	6,040
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,040. Also, include this amount on line 4b above	**15**	

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

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	**17**	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **43**

Name(s) shown on return: CHOUMANE CESAR CHARLES

Your social security number: 731-83-3979

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.

CAUTION

- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: WESMANLEY Last name: CHARLES	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	650973700		
3 Child's year of birth	Year 2005 If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year ____ If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year ____ If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** **Go to line 5.** ☐ **No.** **Go to line 4b.**	☐ **Yes.** **Go to line 5.** ☐ **No.** **Go to line 4b.**	☐ **Yes.** **Go to line 5.** ☐ **No.** **Go to line 4b.**
b Was the child permanently and totally disabled during any part of 2022?	☐ **Yes.** **Go to line 5.** ☐ **No.** The child is not a qualifying	☐ **Yes.** **Go to line 5.** ☐ **No.** The child is not a qualifying	☐ **Yes.** **Go to line 5.** ☐ **No.** The child is not a qualifying
5 Child's relationship to you (for example, son, daughter, grandchild,	SON		
6 Number of months child lived with you in the United States during 2022 • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	12 months Do not enter more than 12 months.	____ months Do not enter more than 12 months.	____ months Do not enter more than 12 months.

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **47**

Name(s) shown on return: CHOUMANE CESAR CHARLES

Your social security number: 731-83-3979

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			**1**	25,431
2a	Enter income from Puerto Rico that you excluded	**2a**			
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**			
c	Enter the amount from line 15 of your Form 4563	**2c**			
d	Add lines 2a through 2c			**2d**	
3	Add lines 1 and 2d			**3**	25,431
4	Number of qualifying children under age 17 with the required social security number	**4**			
5	Multiply line 4 by $2,000			**5**	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**	1		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			**7**	500
8	Add lines 5 and 7			**8**	500
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**	
11	Multiply line 10 by 5% (0.05)			**11**	
12	Is the amount on line 8 more than the amount on line 11?			**12**	500
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.				
	☒ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from the **Credit Limit Worksheet A**			**13**	2
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**			**14**	2
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.				

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

Part II-A Additional Child Tax Credit for All Filers

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

15	Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . .			☐
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		**16a**	498
b	Number of qualifying children under 17 with the required social security _____ x $1,500. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		**16b**	
	TIP: The number of children you use for line			
17	Enter the **smaller** of line 16a or line 16b		**17**	
18a	Earned income (see instructions)	**18a** 25,431		
b	Nontaxable combat pay (see instructions) **18b**			
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	**19**		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result		**20**	
	Next. On line 16b, is the amount $4,500 or more? ☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.			

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

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

Part II-C Additional Child Tax Credit

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

US SCH 8812
Credit Limit Worksheet A

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

1.	Amount from line 18 of Form 1040 or 1040-NR	1.		2
2.	Enter the amount shown below for your filing status			
a.	Amount from Schedule 3, line 1	a.		
b.	Amount from Schedule 3, line 2	b.		
c.	Amount from Schedule 3, line 3	c.		
d.	Amount from Schedule 3, line 4	d.		
e.	Amount from Schedule 3, line 6d	e.		
f.	Amount from Schedule 3, line 6e	f.		
g.	Amount from Schedule 3, line 6f	g.		
h.	Amount from Schedule 3, line 6l	h.		
i.	Amount from Form 5695, line 30	i.		
	Total of lines a through i	2.		
3.	Subtract line 2 from line 1	3.		2

Complete the Credit Limit Worksheet B only if all of the following are met:

1. You are claiming one or more of the following credits:
   Form 8396, Form 8839, Form 8859 and Form 5695, Part I
2. You are not filing Form 2555
3. Line 4 of Schedule 8812 is more than zero

4.	If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B	4.		
5.	Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13	5.		2

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

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

OMB No. 1545-2294

2022

Attachment Sequence No. **55**

Name(s) shown on return: CHOUMANE CESAR CHARLES

Your taxpayer identification number: 731-83-3979

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	UNNAMED ACTIVITY	731-83-3979	2,677
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2,677		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	2,677		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	535
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	535
11	Taxable income before qualified business income deduction (see instructions)	11	(469)		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13			
14	Income limitation. Multiply line 13 by 20% (0.20)			14	
15	Qualified business income deduction. Enter the lesser 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	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

US RET 1040
Qualified Business Income Activities

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

Trade or Business Name: UNNAMED ACTIVITY
Taxpayer Identification Number:

Business Income	2,881
Allocated Deduction for One-Half of Self-Employment Tax	(204)
Qualified Business Income	2,677

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **73**

Name shown on your return: CHOUMANE CESAR CHARLES

Your social security number: 731-83-3979

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions			1	2
2a	Modified AGI. Enter your modified AGI. See instructions	2a	25,431		
b	Enter the total of your dependents' modified AGI. See instructions	2b			
3	Household income. Add the amounts on lines 2a and 2b. See instructions			3	25,431
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☒ Other 48 states and DC			4	17,420
5	Household income as a percentage of federal poverty line (see instructions)			5	145 %
6	Reserved for future use				
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a		**b** Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b

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

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24. ☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	14,309	14,074		14,074	14,074	14,076

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

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	14,074
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	14,076
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	2
28	Repayment limitation (see instructions)	28	650
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	2

Part IV Allocation of Policy Amounts

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

Allocation 1

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
30				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
31				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
32				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
33				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

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

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

Part V Alternative Calculation for Year of Marriage

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

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

US FRM 8962
Form 8962 Line 2a - Taxpayer's Modified AGI Worksheet

Name(s)	Tax Identification Number
CHOUMANE CESAR CHARLES	731-83-3979

1.	Enter your adjusted gross income from Form 1040 or 1040-NR, line 11	1.	25,431
2.	Enter any tax-exempt interest from Form 1040 or 1040-NR, line 2a	2.	
3.	Enter any amounts from Form 2555, lines 45 and 50	3.	
4.	Enter the excess, if any, of Form 1040, line 6a over line 6b	4.	
5.	Add lines 1 through 4 and enter on Form 8962, line 2a	5.	25,431

EIC Checklist

Department of the Treasury
Internal Revenue Service

▶ **To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.**
▶ **Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.**

OMB No. 1545-1629

2022

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer's social security number
CHOUMANE CESAR CHARLES	731-83-3979

For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

1. Taxpayer's name: CHOUMANE CESAR CHARLES

2. Is the taxpayer's filing status married filing separately? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 2, continue to line 2a

a. Did you live apart from your spouse for the last 6 months of 2022? . . . . . ☐ **Yes** ☐ **No**
▶ If checked "NO" on line 2a, continue to line 2b

b. Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance AND you did NOT live in the same household as your spouse at the end of 2022? . . . . . ☐ **Yes** ☐ **No**
▶ If checked "NO" on line 2b,STOP. EIC cannot be taken

3. Does the taxpayer (and spouse, if MFJ) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? . . . . . ☒ **Yes** ☐ **No**
▶ If checked "NO" on line 3, STOP. EIC cannot be taken

4. Is the taxpayer filing Form 2555? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 4, STOP. EIC cannot be taken

5a. Was the taxpayer a nonresident alien for any part of 2022? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b. Is the taxpayer's filing status married filing jointly? . . . . . ☐ **Yes** ☐ **No**
▶ If checked "YES" on line 5a and "NO" on line 5b, STOP. EIC cannot be taken

6. Is the taxpayer's investment income more than $10,000? . . . . . ☐ **Yes** ☒ **No**
▶ If you checked "YES" on line 6, STOP. EIC cannot be taken

7. Could the taxpayer be a qualifying child of another person for 2022? . . . . . ☐ **Yes** ☒ **No**
▶ If checked "YES" on line 7, STOP. EIC cannot be taken.
▶ Otherwise, go to Part II or Part III, whichever applies

Part II Taxpayers With a Qualifying Child

		Child 1	Child 2	Child 3
8.	Child's name	WESMANLEY		
9.	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
10.	Is either of the following true? - The child is unmarried, or - The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is only filing to claim a refund)	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
11.	Did the child live with the taxpayer in the United States for over half of the year?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
12.	Was the child (at the end of the year) - under age 19 and younger than the taxpayer, or - under age 24, a full-time student, and younger than the taxpayer, or - any age and permanently and totally disabled?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
13a.	Could any other person check "Yes" on lines 9, 10, 11 and 12 for the child?	☐ Yes ☒ No	☐ Yes ☐ No	☐ Yes ☐ No
b.	Enter child's relationship to the other person			
c.	If the tie-breaker rules applied, is the child treated as the taxpayer's qualifying child?	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know
14.	Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

If you checked "YES" on line 14, continue. Otherwise, STOP. No credit is allowed.

15. Are the taxpayer's **earned income** and **adjusted gross income** less than the limit that applies to the taxpayer for this year? ☒ Yes ☐ No

If "NO" is checked, the taxpayer CANNOT take the EIC.
If "YES" is checked, the taxpayer can take the EIC. Complete Schedule EIC.

Part III Taxpayers Without a Qualifying Child

16	Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.	☐ **Yes** ☐ **No**
	▶ If you checked **"No"** on line 16, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.	
17	Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2022? See the instructions before answering	☐ **Yes** ☐ **No**
	▶ If you checked **"No"** on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.	
18	Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2022? If the taxpayer's filing status is married filing jointly, check **"No"**	☐ **Yes** ☐ **No**
	▶ If you checked **"Yes"** on line 18, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.	
19	Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2022? See instructions	☐ **Yes** ☐ **No**
	▶ If you checked **"No"** on line 19, **stop;** the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.	

Form **8867**
(Rev. November 2022)
Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074
For tax year
Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
CHOUMANE CESAR CHARLES	731-83-3979
Enter preparer's name and PTIN	**Preparer tax identification number**
NICODEME REMY	P01492537

Part I Due Diligence Requirements

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

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	☒	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s)	☒	☐	
	List those documentsv provided by the taxpayer, if any, that you relied on: SCHOOL RECORDS OR STATEMENT NO DISABLED CHILDREN FORMS 1099			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☒	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

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

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

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

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

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

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

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

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

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

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Line 5 - List of Documents for EIC and CTC/ACTC

A. Which documents below, if any, did you rely on to determine EIC/CTC/ACTC eligibility for the qualifying child(ren) on the return? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying (Child(ren)

- ☐ a No qualifying child
- ☒ b School records or statement
- ☐ c Landlord or property management statement
- ☐ d Health care provider statement
- ☐ e Medical records
- ☐ f Child care provider records
- ☐ g Placement agency statement
- ☐ h Social service records or statement
- ☐ i Place of worship statement
- ☐ j Indian tribal official statement
- ☐ k Employer statement
- ☐ l Other
- ☐ m Did not rely on documents, but made notes in file
- ☐ n Did not rely on any documents

Disability of Qualifying Child(ren)

- ☒ o No disabled child
- ☐ p Doctor statement
- ☐ q Other health care provider statement
- ☐ r Social services agency or program statement
- ☐ s Other
- ☐ t Did not rely on documents, but made notes in file
- ☐ u Did not rely on any documents

B. If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If there is no Schedule C, check box a.

Documents or Other Information

- ☐ a No Schedule C
- ☐ b Business license
- ☒ c Forms 1099
- ☐ d Records of gross receipts provided by taxpayer
- ☐ e Taxpayer summary of income
- ☐ f Records of expenses provided by taxpayer
- ☐ g Taxpayer summary of expenses
- ☐ h Bank statements
- ☐ i Reconstruction of income and expenses
- ☐ j Other
- ☐ k Did not rely on documents, but made notes in file
- ☐ l Did not reply on any documents

Line 5 - List of Documents for AOTC

A. Which documents below, if any, did you rely on to determine AOTC eligibility for the qualifying education expenses? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If there is no AOTC, check box a.

Documents or Other Information

- ☒ a No American Opportunity Credit
- ☐ b Form 1098-T from college or university
- ☐ c Form 1099-Q for distributions
- ☐ d College or university bursar statement
- ☐ e Taxpayer summary of expenses
- ☐ f Other
- ☐ g Did not rely on documents, but made notes in file
- ☐ h Did not rely on any documents

Line 5 - List of Documents for Head of Household

A. Which documents below, if any, did you rely on to determine Head of Household eligibility? Check all that apply. KEEP A COPY OF ANY DOCUMENTS YOU RELIED ON. If not filing Head of Household, check box a.

Documents or Other Information

- ☒ a Not Head of Household
- ☐ b Divorce decree
- ☐ c Separation agreement
- ☐ d Bank statements
- ☐ e Property tax bills
- ☐ f Rent statements
- ☐ g Utility bills
- ☐ h Other
- ☐ i Did not rely on documents, but made notes in file
- ☐ j Did not rely on any documents