Reporting Freelance Musician Expenses to the IRS

I want to say one word to you. Just one word.

Are you listening?



"Prorate.

How does the IRS expect taxpayers to calculate their tax liability?

Total Income – Adjustments = Adjusted Gross Income ("AGI")

AGI – Deductions = Taxable Income

Taxable Income * Tax Rates = Tax Liability

Payments + Tax Credits - Tax Liability - Penalties = Refund / Tax Owed

How does the IRS expect taxpayers to calculate their tax liability?

Total Income - Adjustments = Adjusted Gross Income ("AGI")

AGI – Deductions = Taxable Income

Taxable Income * Tax Rates = Tax Liability

Payments + Tax Credits – Tax Liability – Penalties = Refund / Tax Owed

1040		urtment of the Treasury—Internal Revenue Servi		ırn	20	22	OMB No. 1545-	-0074	IRS Use Only	–Do not w	rite or staple i	n this space.	
Filing Status	_	Single Married filing jointly		_						spo	lifying surv use (QSS)		
ne box.		u checked the MFS box, enter the na on is a child but not your dependent		our spous	se. If y	ou check	ed the HOH or	QSS	S box, enter th	ne child's	name if th	e qualifying	
Your first name			Last nan	ne						Your so	cial securit	y number	
If joint return, sp	oouse's	first name and middle initial	Last nan	ne						Spouse	s social sec	urity number	
Home address	(numbe	r and street). If you have a P.O. box, see	instructio	ns.					Apt. no.		ntial Election	on Campaign or your	
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete sp	aces belo	w.	Sta	te	ZIP	code	to go to		tly, want \$3 Checking a	
Foreign country	name		F	oreign pro	vince/s	state/count	у	Fore	ign postal code		or refund.	Spouse	`
Digital	At ar	y time during 2022, did you: (a) rece	eive (as a	a reward,	award	d, or payr	nent for proper	rty o	r services); or	(b) sell,			
Assets	exch	ange, gift, or otherwise dispose of a	digital a	asset (or a	a finar	ncial intere	est in a digital	asse	t)? (See instru	uctions.)	Yes	☐ No	
Standard Deduction		eone can claim: You as a depouse itemizes on a separate return					a dependent						
		_		_				n ho	fore lenuery	1050	□ la bli	nd	
•		Were born before January 2, 19	956	Are blin		Spouse			fore January 2 (4) Check the b		ls bli		
Dependents		instructions): rst name Last name			cial se		(3) Relationshi to you	iip	Child tax c			ner dependents	
more nan four	(1)	Last Harrie					,		Offilia tax c	realt	Orealt for oth	T dependents	
ependents,													
ee instructions nd check									– –				
ere													
	1a	Total amount from Form(s) W-2, bo	ox 1 (see	instructi	ons)			_		. 1a			
ncome	b	Household employee wages not re								. 1b			
ttach Form(s)	С	Tip income not reported on line 1a		,	,					. 1c			
/-2 here. Also ttach Forms	d	Medicaid waiver payments not rep	•							. 1d			
/-2G and	е	Taxable dependent care benefits for								. 1e			
099-R if tax	f	Employer-provided adoption bene								. 1f			
you did not	g									. 1g			
et a Form	h	Other earned income (see instructi								. 1h			
V-2, see	i	Nontaxable combat pay election (s	,				1					1	
structions.	z	Add lines 1a through 1h								. 1z		Int	erest
ttach Sch. B	2a	- 1	2a			ь Т	axable interest	t .		. 2b			
required.	За	Qualified dividends	За			b 0	rdinary divider	nds		. 3b			
	4a	IRA distributions	1a			b T	axable amount	t .		. 4b			
andard	5a	Pensions and annuities	5a			b T	axable amount	t .		. 5b			
eduction for-	6a	Social security benefits	6a			b T	axable amount	t .		. 6b			
Single or Married filing separately,	c	If you elect to use the lump-sum el							_	3 -			
12,950	7	Capital gain or (loss). Attach Sched								7			
Married filing ointly or	8	Other income from Schedule 1, line								. 8			
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,								. 9			
\$25,900	10	Adjustments to income from Sche								. 10			
Head of nousehold,	11	Subtract line 10 from line 9. This is	,										
19,400 r	12	Standard deduction or itemized								. 12			
f you checked any box under	13	Qualified business income deducti								. 13			
Standard Deduction,	14 15	Add lines 12 and 13 Subtract line 14 from line 11. If zero					avable incom			. 14			
see instructions.	15	Subtract line 14 from line 11. If Zer	o or less	, enter -u	/ IIII	s is your t	axable ilicom	16		. 15			

What is includable

in Total

Income??

1040		rtment of the Treasury—Internal Revenue Servi		ırn	20	22	OMB No. 1545	-0074	IRS Use Only	-Do not w	rite or staple	in this space.	
Filing Status Check only one box.	If yo	ingle Married filing jointly understeed the MFS box, enter the name on is a child but not your dependent	ame of y	_					` '	spou	lifying survuse (QSS) name if th	-	
Your first name	and mi	ddle initial	Last nar	ne						Your so	cial securit	y number	
If joint return, sp	oouse's	first name and middle initial	Last nar	ne						Spouse'	s social sec	curity number	
Home address	(numbe	r and street). If you have a P.O. box, see	instructio	ons.				А	pt. no.	Check h	nere if you,		
City, town, or po	ost offic	ee. If you have a foreign address, also co	mplete sp	oaces belov	v.	Sta	ite	ZIP co	ode	to go to box bel	this fund. ow will not	tly, want \$3 Checking a change	
Foreign country	name		F	oreign prov	vince/st	ate/coun	ty	Foreig	n postal code	your tax	or refund.	Spouse	
Digital Assets	exch	y time during 2022, did you: (a) rece ange, gift, or otherwise dispose of a	digital a	asset (or a	financ	cial inter	est in a digital				Yes	☐ No	
Standard Deduction		eone can claim:											
Age/Blindness	You:	Were born before January 2, 1	958	Are blin	d	Spouse	: Was bor						
Dependents						urity		ip (4)					
f more	(1) Fi	rst name Last name		n	umber		to you		Child tax cr	redit	Credit for otl	her dependents	
han four lependents,											l		
ee instructions	; ——				_						l		
and check	_			-	-						l		
iele		T											
ncome													
Attach Form(s)		' '											
V-2 here. Also		· ·	•	,									
ttach Forms V-2G and				٠,	,	ee instru	ictions)						
099-R if tax													
vas withheld.													
you did not	_	,								_			
jet a Form V-2, see		,	,					i .		. 1n			
nstructions.			see instr	uctions) .			11					Int	proci
						 		·T	1:0:1	1 _ 12	10	1170	<i>E1 </i>
Attach Sch. B						1			ıvıa	<i>en</i>	as_		
required.		_				1							
tandard eduction for—													
Single or				nothod at	nook b				_	. 60			
Married filing separately,									_	-			
\$12,950													
Married filing ointly or		,								_			
Qualifying surviving spouse,	-												
\$25,900		•											
Head of household,			•										
\$19,400 _г													
If you checked any box under	Spouse itemizes on a separate return or you were a dual-status alien												
Standard Deduction.	(1) First name Last name number to you Child tax credit Credit for other dependents contents to the complex contents and the contents cont												
see instructions.	15	Subtract line 14 from line 11. If zer	o or less	s, enter -0	I NIS	is your	taxable incom	ie .		. 15			

1040		rtment of the Treasury—Internal Revenue Servi		ırn	20:	22	OMB No. 1545-	-0074	IRS Use Only	-Do not w	rite or staple	in this space.	
Filing Status Check only one box.	If yo	ingle Married filing jointly u checked the MFS box, enter the non is a child but not your dependent	ame of y	_					, ,	spou	lifying sunuse (QSS) name if th	_	
Your first name		, '	Last nar	ne						Your so	cial securi	ty number	
If joint return, sp	ouse's	first name and middle initial	Last nar	me						Spouse'	s social se	curity number	
Home address	numbe	r and street). If you have a P.O. box, see	instructio	ons.				Apt	t. no.	Check h	nere if you,		
City, town, or p	ost offic	e. If you have a foreign address, also co	mplete sp	oaces belov	v.	Sta	ite	ZIP cod	е	to go to box bel	this fund. ow will not		
Foreign country	name		F	oreign prov	/ince/sta	ate/coun	ty	Foreign	postal code	your tax	or refund.	Spouse	
Digital Assets		y time during 2022, did you: (a) recange, gift, or otherwise dispose of a									Yes	□ No	
Standard Deduction	Som	eone can claim: You as a de pouse itemizes on a separate retur	pendent	: Y	our spo	ouse as	a dependent	,					
		Were born before January 2, 1	958	Are blin	d :	Spouse	: Was bor		January 2		ls bl		
ependents						urity		ip (4)					
more	(1) Fi	rst name Last name		- "	umber		to you		Child tax ci	redit	Credit for ot	her dependents	
nan four lependents,	_			-	_								
ee instructions					_								
nd check	-				-			_					
ere													
ncome										. 1a			
ttach Form(s)		, , ,		,	,					\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	106	25	
/-2 here. Also	С	Tip income not reported on line 1a	(see ins	structions)					'	. <u>1c</u>	13)		
ttach Forms	d	Medicaid waiver payments not rep	orted or	r Form(s)	W-2 (se	e instru	uctions)			. 1d			
/-2G and	е	Taxable dependent care benefits f	rom For	m 2441, li	ne 26					. 1e			
099-R if tax as withheld.	f	Employer-provided adoption bene	fits from	Form 883	39, line	29 .				. 1f			
you did not	g	Wages from Form 8919, line 6 .								. 1g			
et a Form	h	Other earned income (see instructi	ions) .							. 1h			
/-2, see structions.	i	Nontaxable combat pay election (s	see instr	uctions)			1i					1 1-	
structions.	z	Add lines 1a through 1h						-		, 1z		Int	eres
ttach Sch. B	2a	- 1	2a			b T	axable interest		ivid	on	de		
required.			3a					nds .	774	. 3b	45		
	4a				\neg								
andard					$\neg \neg$								
duction for-					$\neg \neg$								
ingle or farried filing				nethod of	neck be				_	_ J			
eparately,									_	7			
12,950 arried filing													
intly or		,								_			
ualifying urviving spouse,	_			•									
25,900		•											
lead of ousehold,			•										
19,400													
you checked ny box under													
Standard	Commonstrate Comm												
Deduction, see instructions.	15	Subtract line 14 from line 11. If zer	o or less	s, enter -0	This	is your	taxable incom	е.		. 15			

What is includable

in Total

Income??

1040		artment of the Treasury—Internal Revenue Servi		ırn	20	22	OMB No. 1545-	-007-	IRS Use Only	–Do not w	rite or stap	le in this space.	
Filing Status Check only one box.	If yo	Single Married filing jointly uchecked the MFS box, enter the noon is a child but not your dependent	ame of y				_		` ′	spou	use (QSS	3)	
Your first name	and mi	ddle initial	Last nar	ne						Your so	cial secu	rity number	
If joint return, s	pouse's	first name and middle initial	Last nar	me						Spouse'	s social s	security number	
Home address	(numbe	er and street). If you have a P.O. box, see	instructio	ons.					Apt. no.			etion Campaign u, or your	
City, town, or p	ost offic	ce. If you have a foreign address, also co	mplete sp	oaces be	low.	Sta	ate	ZIP	code	to go to	this fund	bintly, want \$3 d. Checking a ot change	i
Foreign country	/ name		F	oreign p	rovince/s	state/coun	ty	Fore	eign postal code		or refun	d.	•
Digital Assets		ny time during 2022, did you: (a) reca									☐ Ye	s No	
Standard Deduction		eone can claim: You as a de Spouse itemizes on a separate retur											
ge/Blindness	You:	Were born before January 2, 1	958	Are b	lind	Spouse	: Was born	n be					
Dependents				(2)				ip					
more	(1) Fi	irst name Last name			numbe	ır	to you		Child tax c	redit	Credit for	other dependents	
nan four lependents,	_							_				<u> </u>	
ee instructions	s ——							_				_	
nd check	. —							_				-	
nere								_			_	Ш	
ncome										1a			
ttach Form(s)		, ,			. ,					WE	1 C+	es-	
/-2 here. Also		· ·	•						'	10			
ttach Forms /-2G and		You: Were born before January 2, 1958 Are blind Spouse: Was born before January 2, 1958 Is blind											
099-R if tax													
as withheld.											_		
you did not et a Form	g h	- ·								. 1g			
V-2, see	i	Other earned income (see instruction in Nontaxable combat pay election (s	,					i.		. In			
structions.	z	Add lines 1a through 1h	see instr	uctions)			<u>1i</u>			. 1-		Int	erest
ttach Sch. B	2a	1	2a			, b.1	axable interest	1	Pivid	1z	10	1110	
required.	3a	· –	3a				Ordinary dividen		zivia	1614	45		
	4a		4a			_	axable amount			. 4b		De	
andard	5a		+а 5а			_	axable amount			. 5b		-re i	nsions
eduction for—	6a		6a			_	axable amount			. 6b	_		
Single or Married filing	C	If you elect to use the lump-sum e	_	nethod	check	_				_ J			
separately,	7	Capital gain or (loss). Attach Schei				•	,		_	7			
12,950 Married filing	8	Other income from Schedule 1, lin								. 8			
ointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,								. 9			
surviving spouse,	10	Adjustments to income from Sche								. 10			
325,900 Head of	11	Subtract line 10 from line 9. This is								. 11			
nousehold, \$19,400	12	Standard deduction or itemized	•	-	-					. 12	_		
f you checked	13	Qualified business income deducti		,		,		-		. 13	_		
any box under Standard	14	Add lines 12 and 13								. 14			
Deduction, see instructions.	15	Subtract line 14 from line 11. If zer								. 15			

What is includable

in Total

Income??

1040	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax		20	22	OMB No. 1545-0	1074 IRS Use Only	—Do not wri	ite or sta	aple in this space	
Filing Status Check only one box.	Single Married filing jointly If you checked the MFS box, enter the naperson is a child but not your dependent:	ame of your spo					spous	se (QS	SS)	ng
Your first name a	and middle initial	Last name					Your soc	ial sec	urity number	
If joint return, sp	ouse's first name and middle initial	Last name					Spouse's	social	security numl	
Home address (r	number and street). If you have a P.O. box, see	instructions.				Apt. no.	Check he	ere if y	ection Campa ou, or your	
City, town, or po	st office. If you have a foreign address, also con	mplete spaces be	low.	State	e 2	ZIP code	to go to t	this fur	jointly, want \$ nd. Checking not change	
Foreign country	name	Foreign p	rovince/st	tate/county	F	oreign postal code	your tax	or refu	_	
Digital Assets	At any time during 2022, did you: (a) rece exchange, gift, or otherwise dispose of a								es No	in Total
Standard Deduction	Someone can claim: You as a dep Spouse itemizes on a separate return	_			dependent					Income??
Age/Blindness	You: Were born before January 2, 19	958 🔲 Are b	lind	Spouse:	Was born	before January 2			s blind	
Dependents	(see instructions):	(2)	Social sec	curity	(3) Relationship	(4) Check the be	ox if qualifie	es for (s	see instruction	s):
f more han four	(1) First name Last name		number		to you	Child tax cr	redit C	Credit fo	or other depende	nts
dependents,										
see instructions and check										
nere 🗌										
Income	1a Total amount from Form(s) W-2, bo	ox 1 (see instru	tions)			· · · · <u> </u>	. 1a			
	b Household employee wages not re	ported on Forn	n(s) W-2				Wa	C	AS	
Attach Form(s) W-2 here. Also	c Tip income not reported on line 1a	(see instruction	ıs) .			'	. <u>1c</u>	9	<u></u>	_
attach Forms	d Medicaid waiver payments not rep	,	, ,	ee instruc	ctions)		. 1d	_		_
W-2G and 1099-R if tax	e Taxable dependent care benefits fr						. 1e			_
was withheld.	f Employer-provided adoption benef						. 1f			_
f you did not	g Wages from Form 8919, line 6 .						. 1g			_
get a Form N-2, see	h Other earned income (see instruction						. 1h			-
nstructions.	i Nontaxable combat pay election (sz Add lines 1a through 1h	ee instructions			11		, 1z	١	ln	terest
Attach Sch. B		2a		h Ta	xable interest	Divid	a n	dc	• • • • • • • • • • • • • • • • • • • •	<u> </u>
f required.		За		1	dinary dividend	PIVIU	3b	43		
		ta l			xable amount .		. 4b			naiona
tandard		5a		1	xable amount .		. 5b		P	ensions
eduction for-	6a Social security benefits	6a		b Ta	xable amount .		. 6b		200	al Committee
Single or Married filing	c If you elect to use the lump-sum el	ection method,	check h	ere (see ir	nstructions) .	[50C	al Security
separately, \$12,950	7 Capital gain or (loss). Attach Sched	dule D if require	d. If not	required,	check here .	[7			_
Married filing	8 Other income from Schedule 1, line	e 10					. 8			
jointly or Qualifying	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	and 8. This is y	our tota	I income			. 9			_
\$25,900	10 Adjustments to income from Scheo							_		_
household	11 Subtract line 10 from line 9. This is		-				. 11	_		_
\$19,400	12 Standard deduction or itemized	•		,			. 12	-		_
any hox under	13 Qualified business income deduction						. 13	-		-
Standard	14 Add lines 12 and 13						. 14	-		_
see instructions.	15 Subtract line 14 from line 11. If zero	o or iess, enter	-u This	is your ta	axable income		. 15			

			1040		nent of the Treasury—Int			urn 2	2022	OMB No. 1545-0	0074 IRS Use Only	ıly—Do not write	e or staple in this space.			
SCHEDULE D Form 1040)		Gains and		If u d	gle Married f	8MBNer1645	_			B) Head of h	ousehold (HOH)	Qualify				
		m 1040, 1040-SR,		and midd	le initial	Attachment	Last na	ame				Your socia	al security number			
epartment of the Treasury Iternal Revenue Service	Use Form 8949 to list your	transactions for li				Sequence No.	12					C	social security number			
ame(s) shown on return			— II Joint return, Sp	louse s III	Your social	security number	r	атте				Spouse's	social security number		valle at ic	
	y investment(s) in a qualified opportur 3949 and see its instructions for addit		nt s for reporting	number a Yes your ga	ain or loss.	e a P.O. box, se	ee instructi	ions.			Apt. no.	Check he	ial Election Campaign re if you, or your filing jointly, want \$3		What is includabl	,
Part I Short-Te	erm Capital Gains and Losses –	Generally Ass			or Less (see in	address, also c structions)	complete s	spaces below.	St	tate	ZIP code	to go to th	nis fund. Checking a will not change		includabl	e
See instructions for hones below.	ow to figure the amounts to enter on the	(d)	Foreign country (e)		(g) Adjustments	(h) Gain or Subtract colu		Foreign provir	nce/state/cou	nty	Foreign postal code		r refund. You Spouse			
his form may be easi hole dollars.	er to complete if you round off cents	to Proceeds (sales price	Digital _{or other} Assets	At any t basis) exchan	to gain or loss from line dils) 8949, Part ge,ligett, oclothelgy			asset (or a f	inancial inte	rest in a digital a	ty or services); or sset)? (See instru		Yes No		in Total	
1099-B for which	ort-term transactions reported on For n basis was reported to the IRS and f	or	Standard Deduction	Someo		You as a deparate retu		nt		s a dependent n					Income?	2
	e no adjustments (see instructions choose to report all these transaction		Age/Blindness	You:		January 2,	1958	Are blind	Spous	e: Was born	before January	2, 1958	Is blind			,
	eave this line blank and go to line 1b		Dependents	(see ins	3				al security	(3) Relationship	, 1.,		s for (see instructions):			
	sactions reported on Form(s) 8949 wi		If more than four	(1) First	name La	ist name		nur	mber	to you	Child tax c	credit Cr	redit for other dependents			
Box A checked	sactions reported on Form(s) 8949 wi	_	dependents,			+										
Box B checked			see instructions and check													
	sactions reported on Form(s) 8949 wi		here													
Box C checked			Income	1a T	otal amount from	Form(s) W-2, I	box 1 (se	ee instruction	ns)			. 1a				
4 Short-term gain	from Form 6252 and short-term gain o	or (loss) from For	ms 4684, 6781						W-2			Wa	ges			
5 Net short-term Schedule(s) K-1	gain or (loss) from partnerships	s, S corporation	Attach Form(s) W-2 here. Also attach Forms		ipsinsomernot rep Medicaid waiver 5	1			 -2 (see instr	ructions)		10 1d	900			
6 Short-term capit	al loss carryover. Enter the amount, it		Wf260mCapita	al Leossī	<u> </u>	care benefits	from Fo	rm 2441, line	∋ 26 .			. 1e				
7 Net short-term	capital gain or (loss). Combine lines s or losses, go to Part II below. Other	s 1a through 6 in	was withheld. column (h). If y if you did not III.og the back	yougha y		3919, line 6 .						. 1g				
Part II Long-Te	rm Capital Gains and Losses—	Generally Asse	W-2, see etstHeldsMore	e Ṫ̀haĥ		nastruction		ructions) .		<u>li</u>		. 17	. Int	erest		
ee instructions for hones below.	ow to figure the amounts to enter on the	(d)	Attach Sch. B	2a T	ax-exem(9) interes Adjustments Qualified dividends	(h) Gain or	(logs) umn (e)			Taxable interest Ordinary dividen	Divid	lenc	ds			
his form may be easi hole dollars.	er to complete if you round off cents	to (sales price	(or other	basis) IF	A distributions (g)	I, combine the	result		b	Taxable amount		. 4b	Pe	nsion	1S	
	g-term transactions reported on For	m	Standard Deduction for— • Single or	6a S	speciane and anni	its	6a		b	Taxable amount Taxable amount		. 6b			curity	
	e no adjustments (see instructions		Married filing separately,	c If						e instructions)		7	DOCI	II DCC	Juilty	
	choose to report all these transaction		\$12,950 • Married filing	7 C	1	chedule 1, li		ır requirea. ır	not require	d, check here		. 8				
	eave this line blank and go to line 8b		jointly or		dd lines 1z. 2b. 3l			This is your	total incom			. 8				
8b Totals for all tran Box D checked	sactions reported on Form(s) 8949 wi	tn	Qualifying surviving spouse,		diustments to inc	,, ,, ,, ,,	,					. 10				
	sactions reported on Form(s) 8949 wi	th	• Head of		ubtract line 10 fro		,		ss income			. 11				
Box E checked			houdohold		tandard deduction	1						. 12				
10 Totals for all tran	sactions reported on Form(s) 8949 wi		If you checked any hox under		ualified business		ction fron	n Form 8995	or Form 89	95-A		. 13				
		.	Standard		dd lines 12 and 1							. 14				
	4797, Part I; long-term gain from Fo	rms 2439 and 6	252; inanditions	term ge	₩htaqqldgg)14 fro 11		ero or les	ss, enter -0	inis is your	taxable income		. 15				

SCHEDULE D (Form 1040) Capital Gains and bosses Department of the Treasury Internal Reviews Brown on return Department of the Treasury Internal Reviews Brown on return Marked filing Jointy Attach to Form 1040, 1040-SR, of Treasury Internal Reviews Brown Go to www.lis.co. of the Treasury Internal Reviews Brown The Treasury Internal Reviews Brown Go to www.lis.co. of the Treasury Internal Reviews Brown The Treasury Internal Reviews Brown Go to www.lis.co. of the Treasury Internal Reviews Brown The Treasury Internal Reviews Brown Go to www.lis.co. of the Treasury Internal Reviews Brown Go to www.lis.co. of the Treasury Internal Reviews Brown The Treasury Internal Reviews Brown Go to www.lis.co. of the Treasury Internal Reviews Brown Go to www.lis.	
Capital Gains and bosses If ou checked the MF box British and of your spouse. If you checked the HOH or OSS box, enter the child's name if the qualifying performance service. Sequence No. 12 Last name Vour social security number Name(s) story on return Name(s) story on return HEDULE C Through To Loss From Business Light returns exposes information. HEDULE C Through To Loss From Business Light returns exposes information. HEDULE C Through To Loss From Business Light returns exposes of any investment of the Business information. Light returns exposes information. Light returns exposes of any investment of the Business information. Light returns exposes information. Light returns exposes of any investment of the Business information. Light returns exposes of the name and middle initial. Light returns exposes of any investment of the Business information. Light returns exposes of any investment of the Business information. Light returns exposes of any investment of the Business information. Light returns exposes of any investment of the Business information in the lax year? Light returns exposes of any investment of the Business information in the lax year. Light returns expose of any investment of the Business information in the lax year. Light returns expose of any investment of the Business information in the lax year. Light returns expose of any investment of the Business information in the lax year. Light returns expose of any investment of the Business in the Investment of	
Capital Gains and bosses If u checked the MFE both affect first and a of the Committed of the Treasury Internal Revenue Service Son is a clinical and a service from 1040, 1040-SR, or 190, 104	
Attach to Form 1040, 1040-SR,	
Department of reference Service Internal Revenue Service Managely shown on return HEDUE C Internal Revenue Service Here and the state of the st	
Name(s) shown on return Name(s) shown on return	_
See instructions for how to figure the amounts to enter on the Principles product or service (see instructions) Column Colum	۸lh
See instructions for how to figure the amounts to enter on the Principles product or service (see instructions) Column Colum	V / U
See instructions for how to figure the amounts to enter on the Principles product or service (see instructions) Column Colum	rlı.
This below. This form may be easier to complete if you round off cents to which the second of control of the c	
Assets which delians status allow the paragraph of the pa	n
City, town (1998) Pifers withich healths owners reported to the IRS and for Accounting whither by only have shown all put threated (see) in Structions of the Iron (see) in Structions (se	, r
Accounting whitehed youth have sho all ust members (see) instructions for your missers any name in any apprenting the control of the control	^^
If you startely Ferming 9.19, fleating 11 fleat 9 flea	
The Cotal's For all transactions reported on Form(s) 89.49 with Finding	
Gross Peculin Blands Sub-Halling Halling Halli	
Return3 and often flors all transactions reported on Form(s) 8949 with here 2	
Subtract ling 8 of the black of	
Cost of possis 6/14/18/77 USAT from Form 6252 and short-term gain or (loss) from Forms 4664, 6781, and 9824s shold employee wages not reported on Form(s) W-2. Gross profit, Subtract line 4 from line 3 Gross profit, Subtract line 4 from line 3 Other from the from the from line 3 Other from the from line 3 Other from the from line 3 Other from the from the from 1825 and 1825 has been subtracted by the from the fr	
Gross incomiti. Retritions in the state of t	
AdvertisingWorksheet in the instructions	
Car and Metrishoptheterm capital gain or (loss). Coffbinetimes and three-given	
Con 2011 1 e instructions) Con 2011 1 e instructions 12	
Dep Selections and selections from how to figure the amounts to enter son the contract of the selections from how to figure the amounts to enter son the contract of the selections from the selection from the selectio	
included in Part III) (see 23 Taxes and updates Proceeds if required. Cost 3a Qualified sirkistenes from column (seand b) Ordinary dividends 3b	
Empth Del Programs 14 Pr	
Interest (so USB)-B. [Or, While BSIS Was reported to the IHS and for	ity
a Morgage (#81) Polarity in the Ves in adjustments (see instructions) a Morgage (#81) Polarity in the Ves in adjustments (see instructions) b Other However, if you globose to report all these years and on to use of the polarity in the polarity and on to use of the polarity in the polarity and on to use of the polarity in the polarity and on to use of the polarity in the polarity and on to use of the polarity in the polarity and on to use of the polarity in the polarity and on to use of the polarity in the polarity in the polarity and on to use of the polarity in the	
Legal and professional services? 1 Party of the more and the professional services? 1 Party of the more and the professional services? 1 Party of	
Tentative PB6x0 Dicshie-8keteric line 28 from line 7	
unless using the grant of an unitary of a unitary of the unitary o	
And the bards for all agreements to the standard of the bards for all agreements and the bards for	
Net pdf of fill (

		E1040 Depa	rtment of the Treasury-Int	ernal Revenue Service		.1	1			
		1114U U.		ncome Tax Retu	ırn 20 22	OMB No. 1545-00	074 IRS Use Only	-Do not write or sta	ple in this space.	
SCHEDULE D (Form 1040)	Capital Gains and I	Check only COSSES		iling jointly Married NOW BAYET 1945 - 1927 - Of your dependent	• • • • • • • • • • • • • • • • • • • •	. —	` '	Qualifying s spouse (QS e child's name i	S)	
Department of the Treasury Go to www		es 1b, 2, 3, 8b, 9, and	ddle initial nation.	Attachment Sequence No. 12	ne			Your social sec	urity number	
Internal Revenue Service Name(s) shown on return	roses to list,	If joint return, spouse's	first name and middle	initial Last nam security number	ne			Spouse's social	security number	\ . II.
		Home address (nBMB) e tax year?	Pater Street No. If you have a 22 loss.	e a P.O. box, see instruction	ns.		Apt. no.	Presidential Ele Check here if yo spouse if filing j	ou, or your	Wh inclu
Attach to Form 10, 1040-SR, 1040-N Short-Term	R, or 1041; partnerships must serally fil and Losses—Carly Asse	e Form 1065. Seque ts Held One Yea	nce No. 09 rce No. 09 r. or (SSN)S (see in	address, also complete spostructions)	aces below.	ate Z	IP code	to go to this fur box below will r	d. Checking a not change	inclu
See instructions for how to figure the amount of the specific or services of profession, including product or services.	(u)	B Enter code from in	(s) estructionAdjust nents	(h) Gain or (loss) Subtract column (e)	oreign province/state/cour		oreign postal code	your tax or refu		
Business farm may be easier to complete if you whole dollars.	SCHEDULE E		ientati ncome ar	did you column (d) and did you had receive (as a ist biosese on a digital a	sset (or a finamuialitate				s No	in T Inco
Businda additatsingly dilb shibre term reansactions. City, town 40994 Differ shibten balsisonas reported				onsyestates tress reemic		n				Inco
Accounting which do you (1) have asho all ustness by but the state of your materials want to be a second or a state of the second or a state or a state of the second or a state or a st	(se(3) in spilietiens (v)	Age/Blindness You:	Yes No	January 2, 1958	Sequence No. 1 YAYESBYING Security Symbols	e: Was born I	before January 2		blind	17100
If you started of control to the started of the sta	Part I 1 1 Income or Loss Fro	m Rental Real Est	ate and Royalties	SC. See instructions. If you a	(2) Social security number re an individual, report farm	(3) Relationship to you	Child tax cr	edit Credit fo	r other dependents	
IT "Yes," dig you or will you hie required Form(s) 1099? Income A checked Gross Receipts of the Ser instructions or line or and one	A Did you make any payments in	Hannon on page ⊿ Separation to page ⊿	ire you to file Form(s)	099? See instructions .	· · · · · · · Yes					
Form W-2 Band B"State of Gmployee" box on that form v Returns and other states of the state of t	vas cheraed Physical address of each p		ate, ZIP code)							
Subtract lines from the cked		ncome 1a	44	Form(s) W-2, box 1 (see	F () W 0			Na q	06	
Gross profit subtract line 4 from line 3 Other facilities the facilities of the faci	om reditor e word list below or so ration	Attach Forms arentete Ve 2 de Ser The number attach Fermas Check	Megicentewalder 5	orted on li Rain Réstal inst lyments not r eas	tr retisonal Use · QJ Form(\$ 7 00-2 (see instr	JV · · · · · · · · · · · · · · · · · · ·		1d	C 3	
TILL Box Penses tentercampicals less socians joess user Advertising Worksheet, in the instructions	grythug annocion livi gan lin er 82 Office expense (see instruction	Mf26a9149Capitalelea	asīa ≲abi≎.ciene ndent	dare benefits from Form	n 2441, line 26			1e		
Car and Nedshartherm capital gain or (loss (see instructions) capital gains or losses, go to Par	 GothbioGetipiesatid strafbiophii@ipia 	polumn#9(h). If yough	aveages from Form	3919, line 6 he (see ins ? ru &elfo-Rei ntal.				1g 1h		
Compant I e instang-Term Capital Gains	a Vehicles, machinery, and equipm	20a tst Helms More Th	Add lines 1a through	tingtructions)ee (perfe	ileffbns)	1i		17	Int	erest
Depletion 12 Depletion to figure the amouexpanses between (not included in Part III) (see				Subtract column (e)		 <u>Taxab</u> le interest Ordinary dividend:	Divid	ends		J. 030
instr ikishishis m may. be easited to complete if you Emphible chellarsograms	Expensesavel	other basis)	In A crist Buttons (g)	combine the result	COMP6	Taxable amount .		4b 5b	Per	nsions
(other than on line 19) 188	reported on Form ravel (see instruct	tandard 5a eduction for— lons 24b 6a Single or 6a	S . 6	ities 5a Ja	b	Taxable amount .				l Security
Mortgage (particle banks, etc.) have no adjustments Other However, if you fee pose to report all	(see instructions)	Married 45ing C separately,	C . 8	Attach Schedule D if	nethod, check here (see required. If not required	d, check here .		7		if occurrity
Legal and political services, leave this line blank ar Total Superiseals for at transactions reperted one	id genorulingsperved och entpretessiona Foothis 8940 poethant fees	Qualifying . 9	. 10 Add lines 1z, 2b, 3t	chedule 1, line 10 . 5, 4b, 5b, 6b, 7, and 8. T		ne		9		
Tentative pBinx Dioshe Skledet line 28 from line 7 Expenses Potalsines all trains actions reported on	12 Mortgage interest paid to ba	surviving spouse in stouct Bigs of 11		orne from Schedule 1, lir m line 9. This is your ad				10		
unless using the simplified method. See instructions. Simplified method filers only. Enter the total square footal	14 Repairs	household, 12 \$19,400 12	Standald deduction	on or itemized deduction	ons (from Schedule A)	95-A		12		
and (b) the part of your name used for business: Method worksheet files Keructions to figure the amount.	to entaron libratities:	Standargo 14	Add lines 12 and 13	3				14		
Net pldfit @dissal;@wblfcornine430976;nFlast28. long-te • If a profit/16078 5016016 54664416784 rando466246 3,		seining term	gain (19 11	m line 11. If zero or less,	, citter -b This is your	LUADIC IIICOIIIC		15		

		E 4 O 4 O Departm	ent of the Treasury—Internal Re	evenue Service		1		
			Individual Inco		20 22 OMB No. 15	45-0074 IRS Use Only	-Do not write or staple in this space.	_
SCHEDULE D (Form 1040)	Capital Gains an	Check only d bosses		No. 1545-0074 hter 1545-0074e of your spo	separately (MFS) Head	` '	Qualifying surviving spouse (QSS) a child's name if the qualifying	9
Department of the Treasury	Attach to Form 1040, 1040-S	R, or 1040-NP	e initial Attaci	Last name			Your social security number	
Internal Revenue Service Name(s) shown on return	Torn 6949 to list,	If joint return, spouse's fire	st name and middle initial Your social securit	Last name			Spouse's social security number	or
	or Loss From Business in a เป็นคนเอกเลยเก็บ nity fund durin ละขอเรียงจำกรณ์ขนะอยในสายาณ เลยแก้เล	Home address (n@MBelloathe tax year?	15/15(1994). If you have a P.C 22 No). box, see instructions.		Apt. no.	Presidential Election Campaig Check here if you, or your	
		lly file Form 1065. Sequence ssets liel Ore Sequence ssets liel Ore Timble		ess, also complete spaces be ctions)	elow. State	ZIP code	spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change	inclu
See instructions for how to figure the Principal business or profession, including product of including product of the produ	(u)	B Enter code from instru	uction Adjustments Sul	btract column (e)	province/state/county	Foreign postal code	your tax or refund. You Spous	
This form may be easier to complete Business name, it no separate business name, leave whole dollars.	if you round off cents to (sales pi	Assets Supplement	rapine bome and bo	ടോടെ വര്ന്മ ക്രിgital asset (c	d, award, or payment for pro or a finamoial interest in a digit	al asset)? (See instru		[N
Busin da a Tottak sinfolydeith skiloro-teem nyansac City, town d ngg billio: which balsis was rep	ctions reported on Form corted to the leasury corted to the leasury			states truster REMICs, etc.) 1041 return or you were a atest information.		t		in Inco
Accounting what the house at the second of t	nie butsimbascoluming 2022 il hino. I see instructio	ons for imit on losses You: You	S NO	, .,	Social security (3) Relation	oorn before January 2	2, 1958 Is blind	
If you starten of Bonning 4 to the average in a OBA Did you make any payments in 2022 that would require from 10 to 10 t	ed on Form(s) 8949 With the line one or loss	from Form-4835 on page 2. line	No No	e instructions. If you are an in	number to you		redit Credit for other dependen	ts
Income A checked Gross Receipted stors all transactions report	ed ne. Friggs in 1994 a with way reputil yo	y fileeedastedations(s) 1099?	you to file Form(s) 1099?	See instructions	Yes No			-
Form W-2 இപ്പെട്ടെട്ടിപ്പെട്ടെട്ട mpleyee" bex on that Return s an ്ട്രെട്ടെട്ടി transactions report Subtract lir B ് സ് സ്	ed on Form(s) 8949 with	nere 2	otal amount from Form('s) W-2, box 1 (see instru	ctions)		. 1a	
		Income Tallorms 4684, 6781, and 86	24sehold employee wa	ges not reported on Form	n(s) W-2		Wages	_
Gross profit Subtract line 4 from line 3 Other ficens he had been a gaine gasoline of Gross profit Subtract line 4 from line 3 Other ficens he had garden and gaine gasoline of Gross income. Redulines & Kard 6 Gross income. Redulines & Kard 6 Expenses terner cooperate best sociolaris one	as.u ⊑e tefr∨dour?ao me⊪on lví om l ún ér∂l 0a line	er 8 Wr 200 AMCamital Lleas T	Cable dese ndent dare	benefits from Form 2441	SW-2 (see instructions) .		. 1d	
Advertising Worksheet in the instructions Car and Netksharthterm capital gain or	Office expense (see instru (loss). Collabin elisiosatul itrafospiris	வுகிறீe்ரி⊙itt¶enture. ≨ee <u>ir</u> was withheld. riplepolumit9(h). If you haw	stpletjensprovided attop	tion benefits from Form	8839, line 29		. 1f . 1g	
(see instructioner) capital gains or losses, go Commissions and tees 10 Com Part II e instructiong) Term Capital G	to Part II bellow indicates machinery and ex	Manager Acation Short-Thermo	Reentaelarneo5inLao7ohe (se			 1i	. 1h	
Depletion	21 Repairs and maintenance	21 Z A	dd lines 1a through 1h ax-exem (9) interest 1. (h	Properties:	C b Taxable inter	est Divid	ends In	terest
expenses blerwation (not included in Part III) (see instributions) be easited to complete		rice) · · · · other basis) · լբ	Form 8 8949 Part II. co	m column (e) m column (dand mbine the result	b Ordinary divi	denus	. 30	nsions
Employel & della Grograms (other than on line 19) Insura Re (ontals of predict)	Expensesavel	Standard 5a P Deduction for — 6a S	nile 2, column (g)	· · · 5a 1	b Taxable amo			_
Interest (see instructions): whi asis was rep Mortgage (which anyou have no adjustment	orted to the RS in the Sound of and maintenarents (see in the second of	Ce Married Affing . c . If	. 8 Att	np-sum election method ach Schedule D if require	check here (see instructions d. If not required, check here) [3001	al Security
Legal and poles form services, legave this line bla	ank and go to line seed other professe	onal tees 27b	. 9 chei	dule 1, line 10	your total income		. 8	
Tentative pBox Diosh)e6ktedact line 28 from line 7 Expenses Trotalsings alterainsactions Report	12 . Mortgage interest paid t	o banks of 29 (see instruction		ule 1, line 26	gross income		. 10	
unless using the simplified method. See instructions Simplified method filers only. Enter the total square	e footage of (tisyou Stamplies	household, 12 S	tandard deduction or i	itemized due n (fro	om Schedule A)		12	
and (b) the part of your form seasoft our report and (b) the part of your form seasoft our new your Method worksheet of the high selections to figure the a Net pidfit Gallinesh complete or thin e42097/yr Plant 2.B. Lo	mount to entary or libitities :	Standargo 14 A	dd lines 12 and 13 .	e 11. If zero or less, enter	is your taxable ince	ome	. 14	
 If a profit bigger 505016 state 416784 and 4868 		estassillative riolag-rerm ga	19 . 11	Lord of lood, efficient	Jos Joan Landble Med		.5	I

	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.
SCHEDULE D (Form 1040) Capital Gains and	Filing Status Single Married filing jointly Married filing separately (MFS) Head of householders only Losses If you checked the MFS bowlesher 1615-1927 of your spouse. If you checked the HOH or QSS boon is a child but not your speed on the spouse of the HOH or QSS boon is a child but not your speed on the HOH or QSS boon is a child but not your s	old (HOH) Qualifying surviving spouse (QSS) ox, enter the child's name if the qualifying
Department of the Treasury Internal Revenue Service Name(s) shown on return	Last name Attachment Ilines 1b, 2, 3, 8b, 9, and 10. Your social security number	Your social security number Spouse's social security number
HEDULE C Profit or Loss From Business and 1040pt you dispose day investment(s) in a substription of the control	the tax year? Yes 22 No	t. no. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change
See instructions for how to figure the amounts to enter on the Pringipal bysiness, or profession, including product or service (see instructions)	B Enter code from instruction Adjustments Subtract column (e)	your tax or return. You Spouse
Business around the selection of the sel	District Cost by the same destroy of the control of the cost of th	(See instructions.) Yes No Income??
Accounting whith the cyold) have sho all ust herits! (self) has sum on the control of the contr	Age/Blindness You: Yes No January 2, 1958 YAWESPINGSCUTTOSPORSE: Was born before	e January 2, 1958
1D_ lotals for all transactions reported on Form(s) 8949 With 1900 and mind of the company of th	omtann-R85 on page 2_interto.	
is Behilles in 30 (1998) Cean the Sexul Columbia of the 1993 Fold May 1999 \$1.98. See instructions, or the party of the 1993 Columbia o	There 2 Type 1 less frome Total amount from Form(s) W-2, box 1 (see instructions) W 3 de 7 of 1 less frome Total amount from Form(s) W-2 box 1 (see instructions) W 4 de 7 of 1 less frome Total amount from Form(s) W-2 box 1 (see instructions) W 5 de 7 of 1 less frome Total amount from Form(s) W-2 box 1 less from Form(s) W-2 box 1 les	Wages
Advertising Worksheet of the instructions Office expense (see instructions	soles high frishpantiar of reinfrente tra nder bayments not டீறிoted on Form 1970-2 (see instructions)	1d 1e 1f
Car and Net I of arm capital gain or (loss). On the place at a throughout case instruction capital gains or losses, go to Part II only fatter may see the Part II only fatter may see the Part II only fatter may see the Part II on th	To Add lines at hough the properties: Add lines at the properties:	Interest
Des Destrinstructions for how to figure the amounts leastness (pipilis find included in Packettines (serget) and a part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites to complete if you round of frantis serget leades priced in part iii) (see sites	Cost 3a Quellifer Gridge Gride Gridge Gridge Gridge Gridge Gridge Gridge Gridge Gridge Gridge	ividends Bonsions
(other than on line to the control of the control o	tis ta b Taxable amount . Clons 24b var S 6 taxable amount . Single or Control of the control	Social Security
te di Loss Fowerer I volt gilgose to report all these promissione de la company de la	Marie fine 9 chedule 1 line 10	8 9 10
Expange To have see all of trees them. On on terror trees a specifical states from unless testing them. On the state from the country of the	seasaior 11. Subtradeline 10 from line 9.1 5 5 adjusted gross income and Lisses. 12. Standard deduction or itemized during professional standard deduction or itemized during professional standard deduction or itemized during professional standard lines 12 and 13	11 12 12 13 14 14 14 14 14 14 14 14 14 14 14 14 14
Method Workshebt in the histocraps to igure the amount to animor libristics: Introde 19 of the histocraps to igure the amount to animor libristics: Introde 19 of the histocraps to include 19 of the histocraps to animor libristics to animo	specifications of the gain transpose of the specific spec	15

- Portfolio income (*e.g.*, interest, dividends)
- Wages
- Pensions, Social Security, Retirement distributions
- Capital Gains
- Net business income
- Rental property income
- Royalties, trust, estate, partnership income
- Other

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

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

Internal	Revenue Service Attach to F	orm 10	040, 1040-SR, 1040-NR, or 104	41; p	partnerships must generally file Fo	rm	106	5.	Sec	uence N	o. 09
Name	of proprietor					So	cial	secu	rity n	umber	(SSN)
	Principal business or profession	on, incl	uding product or service (see in	nstru	ctions)	В	Ente	r code	fron	instruc	tions
					·					1 1	
С	Business name. If no separate	e busine	ess name, leave blank.			D	Emp	loyer I	D nun	nber (EIN	(see instr.)
E	Business address (including s	uite or	room no.)								
	City, town or post office, state	e, and Z	ZIP code								
F		Cash			ther (specify)						
G					2022? If "No," see instructions for lin					Yes Yes	☐ No
Н											_
I					(s) 1099? See instructions						
J		e requir	red Form(s) 1099?							Yes	☐ No
Par						_					
1					this income was reported to you on						
						\vdash	1_				
2						\vdash	3				
3 4						\vdash	4				
5	,	,				\vdash	5				
6	-				efund (see instructions)	\vdash	6				
7							7				
Part	Expenses. Enter ex	pense	s for business use of your	hor	me only on line 30.		•				
8	Advertising	8	18		Office expense (see instructions) .	Т	18				
9	Car and truck expenses		19	9	Pension and profit-sharing plans .	Г	19				
•	(see instructions)	9	20	0	Rent or lease (see instructions):						
10	Commissions and fees .	10		а	Vehicles, machinery, and equipment	2	20a				
11	Contract labor (see instructions)	11		b	Other business property	2	20b				
12	Depletion	12	2	1	Repairs and maintenance	L	21				
13	Depreciation and section 179 expense deduction (not		22	2	Supplies (not included in Part III) .	L	22				
	included in Part III) (see		23	3	Taxes and licenses	L	23				
	instructions)	13	24	4	Travel and meals:						
14	Employee benefit programs			а	Travel	1	24a				
	(other than on line 19) .	14		b	Deductible meals (see						
15	Insurance (other than health)	15		_	instructions)	-	24b				
16	Interest (see instructions):		25		Utilities	\vdash	25				
а	Mortgage (paid to banks, etc.)	16a	20		Wages (less employment credits)	\vdash	26				
b 17	Other	16b	2	7a	Other expenses (from line 48)	-	27a 27b				
<u>17</u> 28	Legal and professional services		husiness use of home. Add line	b oo o	Reserved for future use through 27a	-	2/D 28				

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

Attachment Sequence No. 09

28

Internal Revenue Service Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065. Name of proprietor Social security number (SSN) Principal business or profession, including product or service (see instructions) B Enter code from instructions Business name. If no separate business name, leave blank. D Employer ID number (EIN) (see instr.) Business address (including suite or room no.) City, town or post office, state, and ZIP code (2) Accrual (3) Other (specify) Accounting method: (1) Cash G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ... Yes Part I Income Gross receipts or sales. See instructions for line 1 and check the box if this income was Form W-2 and the "Statutory employee" box on that form was checked Returns and allowances . Subtract line 2 from line 1 Cost of goods sold (from line 42) Gross profit. Subtract line 4 from line 3 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 7 Gross income. Add lines 5 and 6 **Expenses.** Enter expenses for business use of your home only on line 30. Part II 18 Advertising Office expense (see instructions) . 19 Pension and profit-sharing plans . Car and truck expenses (see instructions) . . Rent or lease (see instructions): 10 Commissions and fees Vehicles, machinery, and equipment Contract labor (see instructions) 11 Other business property 20b Depletion Repairs and maintenance . 21 Depreciation and section 179 Supplies (not included in Part III) . 22 expense deduction (not 23 Taxes and licenses . . . included in Part III) (see 13 Travel and meals: instructions) Travel . 24a Employee benefit programs (other than on line 19) 14 Deductible meals (see Insurance (other than health) 15 instructions) 24b 25 Interest (see instructions): a Mortgage (paid to banks, etc.) 16a Wages (less employment credits) 26 27a 27a Other expenses (from line 48) . . . 27b Legal and professional services b Reserved for future use .

Total expenses before expenses for business use of home. Add lines 8 through 27a

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. **09**

Name	of proprietor		Social security number (SSN)	
A	Principal business or profession	on, including pro	duct or service (see instructions) B Enter code from instructions	
С	Business name. If no separate	business name,	leave blank. D Employer ID number (EIN) (see instr.)	
E	Business address (including su	uite or room no.)		
	City, town or post office, state	, and ZIP code		
F			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 . \square Yes \square No	
Н			2022, check here	
I			d require you to file Form(s) 1099? See instantions	
J		e required Form(s) 1099?	
Part	Income			
1	Gross receipts or sales. See in	structions for lin	e 1 and check the box if this income was the o year	
	Form W-2 and the "Statutory	employee" box o	n that form was checked	
2				
3			······································	
4				
5			· · · · · · · · · · · · · · · · · · ·	
6		_	line or fuel tax credit or refund (see instructions) 6	
7				
Part	Expenses. Enter exp	penses for bus	iness use of your home only on line 30.	
8	Advertising	8	18 Office expense (see instructions) . 18	
9	Car and truck expenses		19 Pension and profit-sharing plans . 19	
	(see instructions)	9	20 Rent or lease (see instructions):	
10	Commissions and fees .	10	a Vehicles, machinery, and equipment 20a	
11	Contract labor (see instructions)	11	b Other business property 20b	
12	Depletion	12	21 Repairs and maintenance . 21	
13	Depreciation and section 179 expense deduction (not		22 Supplies (not included in Pale)	
	included in Part III) (see		23 Taxes and licenses	
	instructions)	13	24 Travel and meals:	
14	Employee benefit programs		a Travel	
	(other than on line 19) .	14	b Deductible meals (see	
15	Insurance (other than health)	15	instructions)	
16	Interest (see instructions):		instructions)	
а	Mortgage (paid to banks, etc.)	16a	26 Wages (less employment c)	
b	Other	16b	27a Other expenses (from line 48) 27a	
17	Legal and professional services	17	b Reserved for future use 27b	

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

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

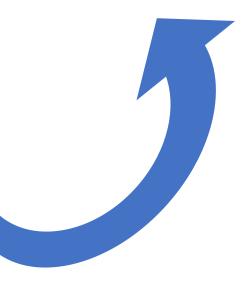
OMB No. 1545-0074

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

Attachment Sequence No. **09**

	of proprietor	01111	040, 1040-011, 1040-1411, 01	1041,	partiter ships must generally me re					v nun				_
vame	or proprietor					30	cial	seci	arit	, nun	пре	1 (5)	51 4)	
A	Principal business or profession	on, incl	uding product or service (se	e instru	uctions)	В	Ente	r cod	le fr	om in	stru	ıctio	ns	٦
0	Business name. If no separate	busin	ess name, leave blank.				Emp	loyer	IDı	umbe	er (E	IN) (s	ee instr)
:	Business address (including si	uite or	room no.)											_
	City, town or post office, state	e, and 2	ZIP code											_
•	Accounting method: (1)				Other (specify)									
G	Did you "materially participate	in th	e operation of this business	during	2022? If "No," see instructions for lin	nit d	on lo	sses	>	. \square	Ye)S	☐ No)
1	If you started or acquired this	busine	ess during 2022, check here]			
					n(s) 1099? See instructions	-				. 🖳	Ye	S	☐ No	
J	If "Yes," did you or will you file	e requi	red Form(s) 1099?					1	1	. L	Ye	s	☐ No	<u> </u>
Par	Income					3			-					_
1	Gross receipts or sales. See in Form W-2 and the "Statutory"						1	Ľ						
2	Returns and allowances						2							
3	Subtract line 2 from line 1									h	<u> </u>			_
4	Cost of goods sold (from line	42) .					<u>.</u>	Ţ	Ш				_	_
5	Gross profit. Subtract line 4 from line 3											1		
6	Other income, including feder	al and	state gasoline or fuel tax cre	edit or r	refund (see instructions)	L	6							_
7	Gross income. Add lines 5 ar	nd 6 .	<u> </u>		<u> </u>	丄	7							_
Part	Expenses. Enter ex	pense	es for business use of yo	our ho		_								_
8	Advertising	8		18	Office expense (see instructions) .	-	18							_
9	Car and truck expenses			19	Pension and profit-sharing plans .	Ŀ	19		_					_
	(see instructions)	9		20	Rent or lease (see instructions):									
10	Commissions and fees .	10		a	Vehicles, machinery, and equipment		20a							_
11	Contract labor (see instructions)	11		b	Other business property	-	20b							_
12 13	Depletion	12		21	Repairs and maintenance .		21	7			┢			_
	expense deduction (not			22	Supplies (not included in Par	H	Ħ	H			┢	—		_
	included in Part III) (see	10		23	Taxes and licenses	H		Н	E		┢	—		-
	instructions)	13		24	Travel and meals:	7	24a				•			
14	Employee benefit programs (other than on line 19) .	14		a b	Travel	2	:4a		_		_			-
15	Insurance (other than health)	15			instructions)	V	4							
16	Interest (see instructions):			25	Utilities		4 2 2							
а	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment c		2							
b	Other	16b		27a	Other expenses (from line 48)	2	27a				_			_
17	Legal and professional services	17		b	Reserved for future use	2	27b							

Total expenses before expenses for business use of home. Add lines 8 through 27a



Typical Musician Expenses

- Supplies (less than \$200 / last less than 1 year)
- Repairs and Maintenance
- Insurance liability, instrument (**not** health)
- Licenses and taxes
- Union dues (work and annual)
- Depreciation

Typical Musician Expenses

- Supplies (less than \$200 / last less than 1 year) Travel (including to auditions)
- Repairs and Maintenance
- Insurance liability, instrument (**not** health)
- Licenses and taxes
- Union dues (work and annual)
- Depreciation

- Transportation
- Car Expenses
- Meals (when travelling)
- Home Office

IRC § 162(a) allows for "all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business." Typically, "trade or business" deductions are only allowed in situations where the taxpayer carrying on such trade or business is not rendering services as an employee IRC § 62(a)(1)

1) If you are an independent contractor

1) If you are an independent contractor

All of them

1) If you are an independent contractor

All of them

** to the extent they are used to generate self-employment income **

1) If you are an independent contractor

All of them

- ** to the extent they are used to generate self-employment income **
- 1) If you are an employee

1) If you are an independent contractor

All of them

- ** to the extent they are used to generate self-employment income **
- 1) If you are an employee

NONE of them!

(since the passage of the TCJA of 2017)

Typical Musician Expenses

- Supplies (less than \$200 / last less than 1 year) Travel (including to auditions)
- Repairs and Mantenance
- Insurance liability, instrument (**not** health)
- Licenses and taxes
- Union dues (work and annual)
- Depreciation

- Transportation
- Car Expenses
- Meals (when travelling)
- **Home Office**

Typical Musician Expenses

- Supplies (less than \$200 / last less than 1 year) Travel (including to additions)
- Repairs and Mantenance
- Insurance liability, instrument (**not** health)
- Licenses and taxes
- Union dues (work and annual)
- Depreciation

- Transportation
 - Car Expenses
- Meals (when travelling) Ryou are an employee
- Home Office

What if I am BOTH??

An Independent Contractor...







What if I am BOTH??

An Independent Contractor...







...an Employee?

PRORATE!



PRORATE!



OK....
But
how
exactly
do I do
that??