

FreeTaxUSA[®]

2023 Income Tax Return

Federal Return

Thank you for using
FreeTaxUSA.com to prepare your
2023 income tax return.

You can view the status of your tax return by
signing in to your account at www.freetaxusa.com.

2024 tax preparation on FreeTaxUSA.com will be
available starting in January of 2025.

We look forward to preparing your 2024 tax return.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____ See separate instructions.

| | | | | | | |
|--|--|-----------------------------------|--------------------|---|--------------------------|--|
| Your first name and middle initial CHRISTOPHER C | | Last name CURL | | Your social security number 577 86 9675 | | |
| If joint return, spouse's first name and middle initial MARJORIE B | | Last name CURL | | Spouse's social security number 578 72 9123 | | |
| Home address (number and street). If you have a P.O. box, see instructions. 5311 BRILEY PL | | | | Apt. no. | | |
| City, town, or post office. If you have a foreign address, also complete spaces below. BETHESDA | | | State MD | | ZIP code 20816 | |
| 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | | | | | |

Filing Status ☐ Single ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1959 ☐ Are blind
Spouse: ☒ Was born before January 2, 1959 ☐ Is blind

| Dependents (see instructions): | | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): | |
|--|-----------|----------------------------|-------------------------|--|-----------------------------|
| (1) First name | Last name | | | Child tax credit | Credit for other dependents |
| If more than four dependents, see instructions and check here <input type="checkbox"/> | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Income **1a** Total amount from Form(s) W-2, box 1 (see instructions) **1a** 156,261.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. **b** Household employee wages not reported on Form(s) W-2 **1b**

If you did not get a Form W-2, see instructions. **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** 156,261.

Attach Schedule B if required. **2a** Tax-exempt interest . **2a** **b** Taxable interest . . **2b** 83.

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** 1,023. **b** Taxable amount . . **6b** 870.

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 <input type="checkbox"/> | 7 | 0. |
| 8 | Additional income from Schedule 1, line 10 | 8 | |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . . | 9 | 157,214. |
| 10 | Adjustments to income from Schedule 1, line 26 | 10 | 0. |
| 11 | Subtract line 10 from line 9. This is your adjusted gross income . . . | 11 | 157,214. |
| 12 | Standard deduction or itemized deductions (from Schedule A) . . . | 12 | 29,200. |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A . | 13 | |
| 14 | Add lines 12 and 13 | 14 | 29,200. |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income | 15 | 128,014. |

Standard DeductionSee *Standard Deduction Chart* on the last page of this form.

| | | | | |
|------------------------|-----------|---|-----------|---------|
| Tax and Credits | 16 | Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____ | 16 | 18,778. |
| | 17 | Amount from Schedule 2, line 3 | 17 | 0. |
| | 18 | Add lines 16 and 17 | 18 | 18,778. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 . . | 19 | |
| | 20 | Amount from Schedule 3, line 8 | 20 | 1,200. |
| | 21 | Add lines 19 and 20 | 21 | 1,200. |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 17,578. |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 . . | 23 | |
| | 24 | Add lines 22 and 23. This is your total tax | 24 | 17,578. |

| | | | | |
|-----------------|-----------|---|------------|---------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 21,044. |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 21,044. |
| | 26 | 2023 estimated tax payments and amount applied from 2022 return . . | 26 | |
| | 27 | Earned income credit (EIC) | 27 | |
| | 28 | Additional child tax credit from Schedule 8812 | 28 | |
| | 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| | 30 | Reserved for future use | 30 | |
| | 31 | Amount from Schedule 3, line 15 | 31 | |
| | 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | |
| | 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 21,044. |

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

| | | | | |
|--------------------------------------|------------|--|----------------|---|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 3,466. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 3,466. |
| Direct deposit? See instructions. | b | Routing number 055002707 | c Type: | <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |
| | d | Account number 002883632 | | |
| | 36 | Amount of line 34 you want applied to your 2024 estimated tax | 36 | |
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | 0. |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

| | | |
|-----------------------------|---|--------------------------------------|
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> No | |
| Designee's name | Phone no. | Personal identification number (PIN) |

| | | | | |
|---|--|---------------|---------------------------------------|---|
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| Joint return? See instructions. Keep a copy for your records. | Your signature | Date | Your occupation SOFTWARE DEVELOPER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| | Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation RETIRED | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| | Phone no. 240-277-6026 | Email address | | |

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

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2023)

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **03**

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

CHRISTOPHER C CURL & MARJORIE B CURL

Your social security number

577-86-9675

Part I Nonrefundable Credits

| | | | |
|-----------|---|-----------|--------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | 2 | |
| 3 | Education credits from Form 8863, line 19 | 3 | |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5a | Residential clean energy credit from Form 5695, line 15 | 5a | |
| b | Energy efficient home improvement credit from Form 5695, line 32 | 5b | 1,200. |
| 6 | Other nonrefundable credits: | | |
| a | General business credit. Attach Form 3800 | 6a | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | |
| c | Adoption credit. Attach Form 8839 | 6c | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | |
| e | Reserved for future use | 6e | |
| f | Clean vehicle credit. Attach Form 8936 | 6f | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | |
| l | Amount on Form 8978, line 14. See instructions | 6l | |
| m | Credit for previously owned clean vehicles. Attach Form 8936 | 6m | |
| z | Other nonrefundable credits. List type and amount: _____ | 6z | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | 7 | |
| 8 | Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 8 | 1,200. |

(continued on page 2)

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

| | | | |
|-----------|--|------------|--|
| 9 | Net premium tax credit. Attach Form 8962 | 9 | |
| 10 | Amount paid with request for extension to file (see instructions) | 10 | |
| 11 | Excess social security and tier 1 RRTA tax withheld | 11 | |
| 12 | Credit for federal tax on fuels. Attach Form 4136 | 12 | |
| 13 | Other payments or refundable credits: | | |
| a | Form 2439 | 13a | |
| b | Credit for repayment of amounts included in income from earlier years | 13b | |
| c | Elective payment election amount from Form 3800, Part III, line 6, column (i) | 13c | |
| d | Deferred amount of net 965 tax liability (see instructions) | 13d | |
| z | Other payments or refundable credits. List type and amount: | 13z | |
| 14 | Total other payments or refundable credits. Add lines 13a through 13z | 14 | |
| 15 | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 | 15 | |

Schedule 3 (Form 1040) 2023

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.**2023**
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

CHRISTOPHER C CURL

577-86-9675

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

| | | |
|-----------|--|---|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions | <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family |
| 2 | HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | 2 |
| 3 | If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter | 3 7,750. |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs | 4 |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 7,750. |
| 6 | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter | 6 7,750. |
| 7 | If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions | 7 1,000. |
| 8 | Add lines 6 and 7 | 8 8,750. |
| 9 | Employer contributions made to your HSAs for 2023 | 9 2,400. |
| 10 | Qualified HSA funding distributions | 10 |
| 11 | Add lines 9 and 10 | 11 2,400. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 6,350. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 13 |

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

| | | |
|------------|--|-------------------|
| 14a | Total distributions you received in 2023 from all HSAs (see instructions) | 14a 2,655. |
| b | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions | 14b |
| c | Subtract line 14b from line 14a | 14c 2,655. |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 2,655. |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f | 16 |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/> | |
| b | Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c | 17b |

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

| | | |
|-----------|--|-----------|
| 18 | Last-month rule | 18 |
| 19 | Qualified HSA funding distribution | 19 |
| 20 | Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f | 20 |
| 21 | Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d | 21 |

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

Cat. No. 37621P

Form **8889** (2023)

Residential Energy Credits

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

Go to www.irs.gov/Form5695 for instructions and the latest information.

Your social security number

CHRISTOPHER C CURL & MARJORIE B CURL

577-86-9675

Part I Residential Clean Energy Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2022**.Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b.
For more than one home, see instructions.

| Number and street | Unit no. | City or town | State | ZIP code |
|-------------------|---|--------------|--------------|--|
| 1 | Qualified solar electric property costs | | 1 | |
| 2 | Qualified solar water heating property costs | | 2 | |
| 3 | Qualified small wind energy property costs | | 3 | |
| 4 | Qualified geothermal heat pump property costs | | 4 | |
| 5a | Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology | | 5a | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b | If you checked the "Yes" box, enter the qualified battery technology costs | | 5b | |
| 6a | Add lines 1 through 5b | | 6a | |
| b | Multiply line 6a by 30% (0.30) | | 6b | |
| 7a | Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) | | 7a | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11. | | | |
| b | Enter the complete address of the main home where you installed the fuel cell property. | | | |
| | Number and street | Unit no. | City or town | State ZIP code |
| 8 | Qualified fuel cell property costs | | 8 | |
| 9 | Multiply line 8 by 30% (0.30) | | 9 | |
| 10 | Kilowatt capacity of property on line 8 above x \$1,000 | | 10 | |
| 11 | Enter the smaller of line 9 or line 10 | | 11 | |
| 12 | Credit carryforward from 2022. Enter the amount, if any, from your 2022 Form 5695, line 16 | | 12 | |
| 13 | Add lines 6b, 11, and 12 | | 13 | |
| 14 | Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.) | | 14 | |
| 15 | Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a | | 15 | |
| 16 | Credit carryforward to 2024. If line 15 is less than line 13, subtract line 15 from line 13 | | 16 | |

Part II Energy Efficient Home Improvement Credit

| | | |
|---|---------------------------------|--|
| 17a Are the qualified energy efficiency improvements installed on or on your main home located in the United States? (See instructions.) | | 17a <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| b Are you the original user of the qualified energy efficiency improvements? | | 17b <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| c Are the components reasonably expected to remain in use for at least 5 years? | | 17c <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A. | | |
| d Enter the complete address of the main home where you made the qualifying improvements. | | |
| Caution: You can only have one main home at a time. (See instructions.) | | |
| <u>5311 BRILEY PL</u> Number and street | <u>BETHESDA</u> City or town | <u>MD</u> <u>20816</u> State ZIP code |
| e Were any of these improvements related to the construction of this main home? | | 17e <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home. | | |
| 18 Insulation or air sealing material or system. | | |
| a Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) | 18a | |
| b Multiply line 18a by 30% (0.30). Enter the results. Do not enter more than \$1,200 | | 18b |
| 19 Exterior doors that meet the applicable Energy Star requirements. | | |
| a Enter the cost of the most expensive door you bought | 19a | |
| b Multiply line 19a by 30% (0.30). Do not enter more than \$250 | 19b | |
| c Enter the cost of all other qualifying exterior doors | 19c | |
| d Multiply line 19c by 30% (0.30) | 19d | |
| e Add lines 19b and 19d. Do not enter more than \$500 | | 19e |
| 20 Windows and skylights that meet the Energy Star certification requirements. | | |
| a Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) | 20a 33,427. | |
| b Multiply line 20a by 30% (0.30). Enter the results. Do not enter more than \$600 | | 20b 600. |

| 21a | Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? | 21a | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|--|-------------------|--|------------------------------------|-------|----------|----------------|--|----------|----|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| b | Was the qualified energy property originally placed into service by you? If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26. | 21b | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | |
| c | Enter the complete address of each home where you installed qualified energy property. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>Number and street</th><th>Unit no.</th><th>City or town</th><th>State</th><th>ZIP code</th></tr> </thead> <tbody> <tr> <td>5311 BRILEY PL</td><td></td><td>BETHESDA</td><td>MD</td><td>20816</td></tr> <tr> <td></td><td></td><td></td><td></td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> | Number and street | Unit no. | City or town | State | ZIP code | 5311 BRILEY PL | | BETHESDA | MD | 20816 | | | | | | | | | | | | | | | | | | |
| Number and street | Unit no. | City or town | State | ZIP code | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5311 BRILEY PL | | BETHESDA | MD | 20816 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| a | Enter the cost of central air conditioners | 22a | 14,836. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | Multiply line 22a by 30% (0.30). Enter the results. Do not enter more than \$600 | 22b | | 600. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23a | Enter the cost of natural gas, propane, or oil water heaters | 23a | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | Multiply line 23a by 30% (0.30). Enter the results. Do not enter more than \$600 | 23b | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24a | Enter the cost of natural gas, propane, or oil furnace or hot water boilers | 24a | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | Multiply line 24a by 30% (0.30). Enter the results. Do not enter more than \$600 | 24b | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Section B—Residential Energy Property Expenditures *(continued)*

| | | | | |
|------------|--|------------|---|---------|
| 25a | Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders | 25a | | |
| b | Multiply line 25a by 30% (0.30). Enter the results. Do not enter more than \$600 | 25b | | |
| 26 | Home energy audits. | | | |
| a | Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27. | 26a | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| b | Enter the cost of the home energy audits | 26b | | |
| c | Multiply line 26b by 30% (0.30). Enter the results. Do not enter more than \$150 | 26c | | |
| 27 | Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c | 27 | 1,200. | |
| 28 | Enter the smaller of line 27 or \$1,200 | 28 | | 1,200. |
| 29 | Heat pumps and heat pump water heaters; biomass stoves and biomass boilers. | | | |
| a | Enter the cost of electric or natural gas heat pumps | 29a | | |
| b | Enter the cost of electric or natural gas heat pump water heaters | 29b | | |
| c | Enter the cost of biomass stoves and biomass boilers | 29c | | |
| d | Add lines 29a, 29b, and 29c | 29d | | |
| e | Multiply line 29d by 30% (0.30). Enter the results. Do not enter more than \$2,000 | 29e | | |
| 30 | Add lines 28 and 29e | 30 | | 1,200. |
| 31 | Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) | 31 | | 18,778. |
| 32 | Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b | 32 | | 1,200. |

Form **5695** (2023)