

**STAHELI & JACOBSEN CPA'S**  
**PO BOX 911030**  
**SAINT GEORGE, UT 84791**  
**(435) 656-8138**

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2022. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

The federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 1040 Federal Individual Income Tax Return

The Utah income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form TC-40 Utah Individual Income Tax

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

STAHELI & JACOBSEN CPA'S

Tax Summary and Instructions for Filing  
2022 Federal Individual Income Tax Return

Summary of Federal Information:

Federal adjusted gross income .....	\$	412,172.00
Federal taxable income .....	\$	378,943.00
Payment due IRS .....	\$	2,538.00

Your return will be electronically filed.

Please file Form 1040-V and a check or money order in the amount of \$2,538.00, payable to "United States Treasury". Write "2022 Form 1040" and your social security number on the check. This is due at your earliest opportunity..

Mail Form 1040-V and your check to:

Internal Revenue Service  
P.O. Box 802501  
Cincinnati, OH 45280-2501

Tax Summary and Instructions for Filing  
2022 Utah Individual Income Tax Return

Summary of Form TC-40 Information:

State taxable income .....	\$	412,160.00
Payment due State .....	\$	2,724.00

Your Utah return will be electronically filed.

You have a balance due of \$2,724.00. Listed below are the filing instructions for the Form TC-547.

The due date of Form TC-547, Income Tax Payment Coupon, is April 18, 2023.

Include Form TC-547 and a check or money order in the amount of \$2,724.00, payable to "Utah State Tax Commission." Write your name and address, daytime telephone number, and year of Form TC-40 on the check.

Mail to:

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134-0266

**2022 Individual Income Tax Return**

prepared for:

**DANIEL L. JOHNSON and JULIE L. ISAACSON**

134 SOUTH 1160 WEST CIRCLE  
SAINT GEORGE, UT 84770

**STAHeli & JACOBSEN CPA'S**

PO BOX 911030  
SAINT GEORGE, UT 84791

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

529-95-0491

Taxpayer name DANIEL L JOHNSON & JULIE L ISAACSON

Taxpayer address (optional)

134 SOUTH 1160 WEST CIRCLE

SAINT GEORGE, UT 84770

1. ☐ Your federal income tax return for \_\_\_\_\_ was filed electronically with the \_\_\_\_\_ Submission Processing Center. The electronic filing services were provided by \_\_\_\_\_.
2. ☐ Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3. ☐ Your return was accepted on \_\_\_\_\_ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04/17/2023. The Submission ID assigned to your extension is 8746882023107081iiww.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

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The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

Form **1040-V** 2022

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service

**2022****Form 1040-V Payment Voucher**

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount  
of your payment . . . . . ▶

**2,538.**

REV 07/23/23 PRO

1555

DANIEL L JOHNSON  
JULIE L ISAACSON  
134 SOUTH 1160 WEST CIRCLE  
SAINT GEORGE UT 84770

INTERNAL REVENUE SERVICE  
P.O. BOX 802501  
CINCINNATI, OH 45280-2501

529950491 00 JOHN 30 0 202212 610

## Filing Status

☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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

Your first name and middle initial DANIEL L		Last name JOHNSON		Your social security number 529-95-0491	
If joint return, spouse's first name and middle initial JULIE L		Last name ISAACSON		Spouse's social security number 431-71-4339	
Home address (number and street). If you have a P.O. box, see instructions. 134 SOUTH 1160 WEST CIRCLE				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. SAINT GEORGE			State UT	ZIP code 84770	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
Foreign country name		Foreign province/state/county		Foreign postal code	

## Digital Assets

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

## Standard Deduction

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

## Age/Blindness

You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

## Dependents

(see instructions):

(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
PEPYR L	JOHNSON	647-21-1693	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
QUINN D	JOHNSON	868-70-5632	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

## 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.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	361,181.
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	0.
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	361,181.
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	17,591.
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	-3,000.
8	Other income from Schedule 1, line 10	8	-24,170.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	412,172.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	412,172.
12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	32,602.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	627.
14	Add lines 12 and 13	14	33,229.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	378,943.

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.



Go to [www.irs.gov/Form1040](https://www.irs.gov/Form1040) for instructions and the latest information.

<b>BAA</b>	REV 07/23/23 PRO	Form <b>1040</b> (2022)
Interest	87.	Total 2,538.

**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](http://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  
DANIEL L JOHNSON & JULIE L ISAACSON

Your social security number  
529-95-0491

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	12.
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	-24,182.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . . <b>8a</b> ( )		
<b>b</b>	Gambling . . . . . <b>8b</b>		
<b>c</b>	Cancellation of debt . . . . . <b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . . <b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . . <b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . . <b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . . <b>8g</b>		
<b>h</b>	Jury duty pay . . . . . <b>8h</b>		
<b>i</b>	Prizes and awards . . . . . <b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . . <b>8j</b>		
<b>k</b>	Stock options . . . . . <b>8k</b>		
<b>l</b>	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 . . . . . <b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . . <b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . . <b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . . <b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . . <b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . . <b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . . <b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . . <b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . . <b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . . <b>8u</b>		
<b>z</b>	Other income. List type and amount: _____ <b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . . <b>9</b>	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 <b>10</b>	<b>10</b>	-24,170.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	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 . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	

**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](http://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

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your social security number

529-95-0491

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	1,241.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	2,076.
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Reserved for future use . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	3,317.

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
DANIEL L JOHNSON & JULIE L ISAACSON

Your social security number  
529-95-0491

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	1,055.
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____ _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	1,055.

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	3,616.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>	
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>	
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	3,616.



**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Itemized Deductions**Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **07****Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your social security number

529-95-0491

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) . . . . . **1**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2**
- 3 Multiply line 2 by 7.5% (0.075) . . . . . **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You  
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐
- b State and local real estate taxes (see instructions) . . . . .
- c State and local personal property taxes . . . . .
- d Add lines 5a through 5c . . . . .
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . .
- 6 Other taxes. List type and amount: \_\_\_\_\_
- 7 Add lines 5e and 6 . . . . .

**5a** 316,000.

**5b** 3,217.

**5c**

**5d** 319,217.

**5e** 10,000.

**6**

**7** 10,000.**Interest  
You Paid****Caution:** Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . .
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . .
- c Points not reported to you on Form 1098. See instructions for special rules . . . . .
- d Reserved for future use . . . . .
- e Add lines 8a through 8c . . . . .
- 9 Investment interest. Attach Form 4952 if required. See instructions .
- 10 Add lines 8e and 9 . . . . .

**8a** 16,515.

**8b**

**8c**

**8d**

**8e** 16,515.

**9** 599.

**10** 17,114.**Gifts to  
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500. . . . .
- 13 Carryover from prior year . . . . .
- 14 Add lines 11 through 13 . . . . .

**11** 90.

**12**

**13**

**14** 90.**Casualty and  
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .

**15****Other  
Itemized  
Deductions**

- 16 Other—from list in instructions. List type and amount: \_\_\_\_\_  
SCHEDULE K-1

**16**

5,398.

**Total  
Itemized  
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . .
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

**17**

32,602.



**SCHEDULE B  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Interest and Ordinary Dividends**Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **08**

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your social security number

529-95-0491

**Part I  
Interest**(See instructions  
and the  
Instructions for  
Form 1040,  
line 2b.)**Note:** If you  
received a  
Form 1099-INT,  
Form 1099-OID,  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

GOLDMAN SACHS

CNL STRATEGIC CAPITAL LLC

BRIDGE OPPORTUNITY ZONE FUND IV LP

CYNOSURE PARTNERS 2020 PV LP

GRIFFIN CAPITAL QUALIFIED OPPORTUNITY

SUNDACE BAY INCOME AND GROWTH FUND, LP

Fuzzy Border, LLC

Torkabc, LLC

**Amount**

229.

3,661.

2,738.

13,922.

1,966.

14.

1.

1,886.

**1**

- 2**
- Add the amounts on line 1 . . . . .
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989.
- 
- Attach Form 8815 . . . . .
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

24,417.

**2****3**

24,417.

**4****Note:** If line 4 is over \$1,500, you must complete Part III.**Amount****Part II  
Ordinary  
Dividends**(See instructions  
and the  
Instructions for  
Form 1040,  
line 3b.)**Note:** If you  
received a  
Form 1099-DIV  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

- 5**
- List name of payer: FIDELITY
- 
- FIDELITY
- 
- CNL STRATEGIC CAPITAL LLC
- 
- BRIDGE OPPORTUNITY ZONE FUND IV LP
- 
- CYNOSURE PARTNERS 2020 PV LP
- 
- GRIFFIN CAPITAL QUALIFIED OPPORTUNITY

41,607.

8,665.

1,590.

117.

134.

1,631.

**5**

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

53,744.

**6****Note:** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts****Caution:** If  
required, failure to  
file FinCEN Form  
114 may result in  
substantial  
penalties.  
Additionally, you  
may be required to  
file Form 8938,  
Statement of  
Specified Foreign  
Financial Assets.  
See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .
- 
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .
- 
- b**
- If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located: . . . . .
- 
- 8**
- During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

Yes	No
	X
	X

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

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

Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **12**

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your social security number

529-95-0491

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	1,840,829.	1,843,628.		-2,799.
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	937,906.	1,084,821.	11,949.	-134,966.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b> -364.
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> -138,129.

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	156,480.	249,942.		-93,462.
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b> 4,526.
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b> 32.
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> 6,172.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> -82,732.

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

BAA

REV 07/23/23 PRO

Schedule D (Form 1040) 2022

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-220,861.
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	( 3,000. )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**Sales and Other Dispositions of Capital Assets**Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Social security number or taxpayer identification number

529-95-0491

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FIDELITY	Various	12/31/22	937,906.	1,084,821.	W	11,949.	-134,966.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).				937,906.	1,084,821.		11,949.	-134,966.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your social security number

529-95-0491

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

**Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ Yes ☒ **No**

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>	CNL STRATEGIC CAPITAL LLC	P	<input type="checkbox"/>	32-0503849	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>	BRIDGE OPPORTUNITY ZONE FUND IV LP	P	<input type="checkbox"/>	85-4323971	<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>	CYNOSURE PARTNERS 2020 PV LP	P	<input type="checkbox"/>	85-4331489	<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>	See line 28 information		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
<b>A</b>					0.
<b>B</b>	379.				
<b>C</b>		543.			
<b>D</b>	164.		24,182.		0.
<b>29a Totals</b>		543.			0.
<b>b Totals</b>	543.		24,182.		
<b>30</b>	Add columns (h) and (k) of line 29a . . . . .				<b>30</b> 543.
<b>31</b>	Add columns (g), (i), and (j) of line 29b. . . . .				<b>31</b> ( 24,725. )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .				<b>32</b> -24,182.

**Part III Income or Loss From Estates and Trusts**

33	(a) Name			(b) Employer identification number			
A							
B							
Passive Income and Loss					Nonpassive Income and Loss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1	
A							
B							
34a	Totals						
b	Totals						
35	Add columns (d) and (f) of line 34a					35	
36	Add columns (c) and (e) of line 34b					36	( )
37	Total estate and trust income or (loss). Combine lines 35 and 36					37	

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . .				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .	<b>41</b>	-24,182.
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>	

**Foreign Tax Credit**  
(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T. COPY 1  
Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name **DANIEL L JOHNSON & JULIE L ISAACSON** Identifying number as shown on page 1 of your tax return **529-95-0491**

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Section 951A category income **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions  
**b** ☐ Foreign branch category income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty

**h** Resident of (name of country) **USA**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

i Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
Various				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): From 1099s				
	5,831.			<b>1a</b> 5,831.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses definitely related to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions not definitely related:				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)	5,499.			
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	5,499.			
<b>d</b> Gross foreign source income (see instructions)	5,831.			
<b>e</b> Gross income from all sources (see instructions)	450,627.			
<b>f</b> Divide line 3d by line 3e (see instructions)	0.0129			
<b>g</b> Multiply line 3c by line 3f	71.			
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	213.			
<b>b</b> Other interest expense	599.			
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	883.			<b>6</b> 883.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				<b>7</b> 4,948.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
<b>A</b>	12/31/2022					1,111.				1,111.
<b>B</b>										
<b>C</b>										
<b>8</b>	Add lines A through C, column (u). Enter the total here and on line 9, page 2									<b>8</b> 1,111.



**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	<b>9</b>	1,111.	
<b>10</b>	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year . . . . . (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	<b>10</b>		
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	1,111.	
<b>12</b>	Reduction in foreign taxes (see instructions) . . . . .	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . . . .	<b>14</b>		1,111.
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions . . . . .	<b>15</b>	4,948.	
<b>16</b>	Adjustments to line 15 (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) . . . . .	<b>17</b>	4,948.	
<b>18</b>	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . .	<b>18</b>	368,483.	
<b>19</b>	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1" . . . . .	<b>19</b>		0.0134
<b>20</b>	<b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions . . . . .	<b>20</b>		78,735.
<b>21</b>	<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions. Multiply line 20 by line 19 (maximum amount of credit) . . . . .	<b>21</b>		1,055.
<b>22</b>	Increase in limitation (section 960(c)) . . . . .	<b>22</b>		
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>		1,055.
<b>24</b>	Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions . . . . .	<b>24</b>		1,055.

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>25</b>	Credit for taxes on section 951A category income . . . . .	<b>25</b>		
<b>26</b>	Credit for taxes on foreign branch category income . . . . .	<b>26</b>		
<b>27</b>	Credit for taxes on passive category income . . . . .	<b>27</b>		
<b>28</b>	Credit for taxes on general category income . . . . .	<b>28</b>		
<b>29</b>	Credit for taxes on section 901(j) income . . . . .	<b>29</b>		
<b>30</b>	Credit for taxes on certain income re-sourced by treaty . . . . .	<b>30</b>		
<b>31</b>	Credit for taxes on lump-sum distributions . . . . .	<b>31</b>		
<b>32</b>	Add lines 25 through 31 . . . . .	<b>32</b>		
<b>33</b>	Enter the <b>smaller</b> of line 20 or line 32 . . . . .	<b>33</b>		1,055.
<b>34</b>	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	<b>34</b>		
<b>35</b>	Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a . . . . .	<b>35</b>		1,055.

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 20\_\_\_\_, or other tax year beginning\_\_\_\_, 20\_\_\_\_, and ending\_\_\_\_, 20\_\_\_\_.

**See separate instructions.****Attach to Form 1116.**

COPY 1

OMB No. 1545-0121

**Go to [www.irs.gov/Form1116](https://www.irs.gov/Form1116) for instructions and the latest information.**

Name

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Identifying number as shown  
on page 1 of your tax return  
529-95-0491

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use      **c** ☒ Passive category income      **e** ☐ Section 901(j) income      **g** ☐ Lump-sum distributions  
**b** ☐ Foreign branch category income      **d** ☐ General category income      **f** ☐ Certain income re-sourced by treaty  
**h** If box e is checked, enter the country code for the sanctioned country. See instructions . . . . .  
**i** If box f is checked, enter the country code for the treaty country. See instructions . . . . .

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	0.	0.	0.	0.	0.	0.	0.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	0.	0.	0.	0.	0.	0.	0.
<b>c</b>	0.	0.	0.	0.	0.	0.	0.
<b>d</b>	0.	0.	0.	0.	0.	0.	0.
<b>e</b>	0.	0.	0.	0.	0.	0.	0.
<b>f</b>	0.	0.	0.	0.	0.	0.	0.
<b>g</b>	0.	0.	0.	0.	0.	0.	0.
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)	0.	0.	0.	0.	0.	0.	0.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	0.	0.	0.	0.	0.	0.	0.
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	0.						0.
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-	0.	0.	0.	0.	0.	0.

**For Paperwork Reduction Act Notice, see the separate instructions.**

BAA

REV 07/23/23 PRO

Schedule B (Form 1116) (Rev. 12-2022)



Foreign Tax Carryover Reconciliation ( <i>continued</i> )	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	0.	0.	0.	0.	0.		0.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)					0.		0.
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	0.	0.	0.	0.	0.		0.
<b>c</b>	0.	0.	0.	0.	0.		0.
<b>d</b>	0.	0.	0.	0.	0.		0.
<b>e</b>	0.	0.	0.	0.	0.		0.
<b>f</b>	0.	0.	0.	0.	0.		0.
<b>g</b>	0.	0.	0.	0.	0.		0.
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	0.	0.	0.	0.	0.		0.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	0.	0.	0.	0.	0.		0.
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	0.						0.
<b>6</b> Foreign tax carryover generated in current tax year						56.	56.
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						0.	0.
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	0.	0.	0.	0.	0.	56.	56.

BAA

REV 07/23/23 PRO

Schedule B (Form 1116) (Rev. 12-2022)

Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2022**Attachment  
Sequence No. **27**

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Identifying number

529-95-0491

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets. . . . .
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .

**1a****1b****1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	From K-1						4,526.

- 3** Gain, if any, from Form 4684, line 39 . . . . .
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824. . . . .
- 6** Gain, if any, from line 32, from other than casualty or theft . . . . .
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .

**3****4****5****6****7**

4,526.

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. . . . .

**8****9****Part II Ordinary Gains and Losses** (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11** Loss, if any, from line 7 . . . . .
- 12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . .
- 13** Gain, if any, from line 31 . . . . .
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .
- 17** Combine lines 10 through 16. . . . .
- 18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**11****12****13****14****15****16****17**

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .

**18a**

- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .

**18b**

For Paperwork Reduction Act Notice, see separate instructions.

BAA

REV 07/23/23 PRO

Form **4797** (2022)

**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](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Name(s) shown on return

DANIEL L JOHNSON & JULIE L ISAACSON

Your social security number

529-95-0491

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .		<b>1</b>	412,172.
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>		
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	0.	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	0.	
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	412,172.	
<b>4</b>	Number of qualifying children under age 17 with the required social security number	<b>4</b>	2	
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>	4,000.	
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	0	
	<b>Caution:</b> 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.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>		
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	4,000.	
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>	400,000.	
<b>10</b>	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. }	<b>10</b>	13,000.	
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	650.	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? . . . . . <input type="checkbox"/> <b>No. STOP.</b> 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. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	3,350.	
<b>13</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	77,680.	
<b>14</b>	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents.</b> . . . . . <b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>	<b>14</b>	3,350.	

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.

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

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

<b>21</b>	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 . . . . .	<b>21</b>
<b>22</b>	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 . . . . .	<b>22</b>
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>
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**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](http://www.irs.gov/Form8889) for instructions and the latest information.**2022**  
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.  
529-95-0491

DANIEL L JOHNSON

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b> 0.
<b>3</b>	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>
<b>6</b>	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 2022, see the instructions for the amount to enter . . . . .	<b>6</b>
<b>7</b>	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	<b>7</b> 0.
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b> 0.
<b>9</b>	Employer contributions made to your HSAs for 2022 . . . . .	<b>9</b>
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b> 0.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions. . . . .	<b>13</b> 0.

**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.

<b>14a</b>	Total distributions you received in 2022 from all HSAs (see instructions) . . . . .	<b>14a</b> 0.
<b>b</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 . . . . .	<b>14b</b>
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b> 0.
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>
<b>16</b>	<b>Taxable HSA distributions.</b> 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 . . . . .	<b>16</b> 0.
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
<b>b</b>	<b>Additional 20% tax</b> (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 . . . . .	<b>17b</b>

**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.

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

**Qualified Business Income Deduction**

OMB No. 1545-2294

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**2022**  
Attachment  
Sequence No. **55A**

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your taxpayer identification number

529-95-0491

**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 above \$170,050 (\$340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	CYNOSURE PARTNERS 2020 PV LP	<input type="checkbox"/>	<input type="checkbox"/>	85-4331489	<input type="checkbox"/>
B	GRIFFIN CAPITAL QUALIFIED OPPORTUNITY	<input type="checkbox"/>	<input type="checkbox"/>	85-3274399	<input type="checkbox"/>
C	Torkabc, LLC	<input type="checkbox"/>	<input type="checkbox"/>	81-1144841	<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

		A	B	C	
2	Qualified business income from the trade, business, or aggregation. See instructions . . . . .	2	0.	0.	0.
3	Multiply line 2 by 20% (0.20). If your taxable income is \$170,050 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 . . . . .	3	0.	0.	0.
4	Allocable share of W-2 wages from the trade, business, or aggregation . . . . .	4	2,710.	0.	0.
5	Multiply line 4 by 50% (0.50) . . . . .	5	1,355.	0.	0.
6	Multiply line 4 by 25% (0.25) . . . . .	6	678.	0.	0.
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .	7	323.	539.	0.
8	Multiply line 7 by 2.5% (0.025) . . . . .	8	8.	13.	0.
9	Add lines 6 and 8 . . . . .	9	686.	13.	0.
10	Enter the greater of line 5 or line 9 . . . . .	10	1,355.	13.	0.
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .	11	0.	0.	0.
12	Phased-in reduction. Enter the amount from line 26, if any . . . . .	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 . . . . .	13	0.	0.	0.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions . . . . .	14			
15	Qualified business income component. Subtract line 14 from line 13 . . . . .	15	0.	0.	0.
16	Total qualified business income component. Add all amounts reported on line 15 . . . . .	16	0.		

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

REV 07/23/23 PRO

Form **8995-A** (2022)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
<b>17</b>	Enter the amounts from line 3 . . . . .	<b>17</b>		
<b>18</b>	Enter the amounts from line 10 . . . . .	<b>18</b>		
<b>19</b>	Subtract line 18 from line 17 . . . . .	<b>19</b>		
<b>20</b>	Taxable income before qualified business income deduction . . . . .	<b>20</b>		
<b>21</b>	Threshold. Enter \$170,050 (\$340,100 if married filing jointly) . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>		
<b>23</b>	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	<b>23</b>		
<b>24</b>	Phase-in percentage. Divide line 22 by line 23 . . . . .	<b>24</b>	%	
<b>25</b>	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	<b>25</b>		
<b>26</b>	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business . . . . .	<b>26</b>		

**Part IV Determine Your Qualified Business Income Deduction**

<b>27</b>	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 . . . . .	<b>27</b>	0.	
<b>28</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions . . . . .	<b>28</b>	3,137.	
<b>29</b>	Qualified REIT dividends and PTP (loss) carryforward from prior years . . . . .	<b>29</b>	( )	
<b>30</b>	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- . . . . .	<b>30</b>	3,137.	
<b>31</b>	REIT and PTP component. Multiply line 30 by 20% (0.20) . . . . .	<b>31</b>	627.	
<b>32</b>	Qualified business income deduction before the income limitation. Add lines 27 and 31 . . . . .	<b>32</b>		627.
<b>33</b>	Taxable income before qualified business income deduction . . . . .	<b>33</b>	379,570.	
<b>34</b>	Net capital gain. See instructions . . . . .	<b>34</b>	17,591.	
<b>35</b>	Subtract line 34 from line 33. If zero or less, enter -0- . . . . .	<b>35</b>		361,979.
<b>36</b>	Income limitation. Multiply line 35 by 20% (0.20) . . . . .	<b>36</b>		72,396.
<b>37</b>	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 . . . . .	<b>37</b>		627.
<b>38</b>	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 . . . . .	<b>38</b>		
<b>39</b>	Total qualified business income deduction. Add lines 37 and 38 . . . . .	<b>39</b>		627.
<b>40</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- . . . . .	<b>40</b>	( 0. )	



**SCHEDULE C**  
**(Form 8995-A)**(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

1

**Loss Netting and Carryforward****Attach to Form 8995-A.****Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

OMB No. 1545-2294

Attachment  
Sequence No. **55D**

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

**Your taxpayer identification number**

529-95-0491

*If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.*

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	CYNOSURE PARTNERS 2020 PV LP	554.	( 554. )	0.
	GRIFFIN CAPITAL QUALIFIED OPPORTUNITY	-7.	( )	0.
	Torkabc, LLC	-24,182.	( )	0.
2	Qualified business net (loss) carryforward from prior years. See instructions . . . . .		2	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations . . . . .		3	( 24,189. )
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations . . . . .		4	554.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b) . . . . .		5	( 554. )
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- . . . . .		6	( 23,635. )

**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. BAA REV 07/23/23 PRO Schedule C (Form 8995-A) (Rev. 12-2022)**



## Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.  
 Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
 Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
 Attachment  
 Sequence No. **71**

Name(s) shown on return

DANIEL L JOHNSON & JULIE L ISAACSON

Your social security number

529-95-0491

### Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	1	387,925.		
2 Unreported tips from Form 4137, line 6 . . . . .	2			
3 Wages from Form 8919, line 6 . . . . .	3			
4 Add lines 1 through 3 . . . . .	4	387,925.		
5 Enter the following amount for your filing status:				
Married filing jointly . . . . . \$250,000				
Married filing separately . . . . . \$125,000				
Single, Head of household, or Qualifying surviving spouse . . . \$200,000	5	250,000.		
6 Subtract line 5 from line 4. If zero or less, enter -0- . . . . .			6	137,925.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .			7	1,241.

### Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . .	8			
9 Enter the following amount for your filing status:				
Married filing jointly . . . . . \$250,000				
Married filing separately . . . . . \$125,000				
Single, Head of household, or Qualifying surviving spouse . . . \$200,000	9			
10 Enter the amount from line 4 . . . . .	10			
11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11			
12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .			12	
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .			13	

### Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	14			
15 Enter the following amount for your filing status:				
Married filing jointly . . . . . \$250,000				
Married filing separately . . . . . \$125,000				
Single, Head of household, or Qualifying surviving spouse . . . \$200,000	15			
16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .			16	
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .			17	

### Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	18			1,241.
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### Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	19	5,625.		
20 Enter the amount from line 1 . . . . .	20	387,925.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	21	5,625.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .			22	0.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .			23	
24 <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .			24	0.

**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Your social security number or EIN

529-95-0491

**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	24,417.
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	53,744.
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>	-24,182.	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>	24,182.	
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	0.
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	-3,000.	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>	-4,526.	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	-7,526.
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	70,635.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	599.	
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>	10,000.	
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	10,599.
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	5,398.
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	15,997.

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	54,638.
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	412,172.	
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	250,000.	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	162,172.	
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	54,638.
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	2,076.
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>		
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>		
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Business or activity to which this form relates

Section 179 Summary

Identifying number

529-95-0491

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	from Schedule K-1		11.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	11.
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	11.
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	341,525.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	11.
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0.

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

# S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.  
Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder <b>DANIEL L JOHNSON</b>		Identifying number <b>529-95-0491</b>
A Name of S corporation <b>Torkabc, LLC</b>		B Employer identification number <b>81-1144841</b>
C Stock block (see instructions):		
D Check applicable box(es) to indicate how stock was acquired: (1) <input type="checkbox"/> Original shareholder    (2) <input type="checkbox"/> Purchased    (3) <input type="checkbox"/> Inherited    (4) <input type="checkbox"/> Gift    (5) <input type="checkbox"/> Other:		
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation <input type="checkbox"/>		

## Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year		<b>1</b>	0.
2 Basis from any capital contributions made or additional stock acquired during the tax year		<b>2</b>	
3a Ordinary business income (enter losses in Part III)	<b>3a</b>		
b Net rental real estate income (enter losses in Part III)	<b>3b</b>		
c Other net rental income (enter losses in Part III)	<b>3c</b>		
d Interest income	<b>3d</b>	1,886.	
e Ordinary dividends	<b>3e</b>		
f Royalties	<b>3f</b>		
g Net capital gains (enter losses in Part III)	<b>3g</b>		
h Net section 1231 gain (enter losses in Part III)	<b>3h</b>	4,526.	
i Other income (enter losses in Part III)	<b>3i</b>		
j Excess depletion adjustment	<b>3j</b>		
k Tax-exempt income	<b>3k</b>		
l Recapture of business credits	<b>3l</b>		
m Other items that increase stock basis	<b>3m</b>		
4 Add lines 3a through 3m		<b>4</b>	6,412.
5 Stock basis before distributions. Add lines 1, 2, and 4		<b>5</b>	6,412.
6 Distributions (excluding dividend distributions)		<b>6</b>	
<b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15		<b>7</b>	6,412.
8a Nondeductible expenses	<b>8a</b>		
b Depletion for oil and gas	<b>8b</b>		
c Business credits (sections 50(c)(1) and (5))	<b>8c</b>		
9 Add lines 8a through 8c		<b>9</b>	
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15		<b>10</b>	6,412.
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)		<b>11</b>	6,412.
12 Debt basis restoration (see net increase in instructions for line 23)		<b>12</b>	0.
13 Other items that decrease stock basis		<b>13</b>	
14 Add lines 11, 12, and 13		<b>14</b>	6,412.
15 <b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-		<b>15</b>	0.

## Part II Shareholder Debt Basis

### Section A—Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(b) Debt 2 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(c) Debt 3 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

**Part II Shareholder Debt Basis** (continued)**Section B—Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
<b>21</b> Debt basis at the beginning of the corporation's tax year . . . . .				
<b>22</b> Enter the amount, if any, from line 17 . . . . .				
<b>23</b> Debt basis restoration (see instructions) . . . . .				0.
<b>24</b> Debt basis before repayment. Add lines 21, 22, and 23 . . . . .				
<b>25</b> Divide line 24 by line 18 . . . . .				
<b>26</b> Nontaxable debt repayment. Multiply line 25 by line 19 . . . . .				
<b>27</b> Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 . . . . .				
<b>28</b> Nondeductible expenses and oil and gas depletion deductions in excess of stock basis . . . . .				0.
<b>29</b> Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- . . . . .				
<b>30</b> Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .				0.
<b>31</b> <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- . . . . .				

**Section C—Gain on Loan Repayment**

<b>32</b> Repayment. Enter the amount from line 19 . . . . .				
<b>33</b> Nontaxable repayments. Enter the amount from line 26 . . . . .				
<b>34</b> <b>Reportable gain.</b> Subtract line 33 from line 32 . . . . .				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
<b>35</b> Ordinary business loss . . . . .	24,182.	24,371.	6,381.		42,172.
<b>36</b> Net rental real estate loss . . . . .		0.			0.
<b>37</b> Other net rental loss . . . . .		0.			0.
<b>38</b> Net capital loss . . . . .		0.			0.
<b>39</b> Net section 1231 loss . . . . .		0.			0.
<b>40</b> Other loss . . . . .		0.			0.
<b>41</b> Section 179 deductions . . . . .		0.			0.
<b>42</b> Charitable contributions . . . . .	76.	157.	31.		202.
<b>43</b> Investment interest expense . . . . .		0.			0.
<b>44</b> Section 59(e)(2) expenditures . . . . .		0.			0.
<b>45</b> Other deductions . . . . .		0.			0.
<b>46</b> Foreign taxes paid or accrued . . . . .		0.			0.
<b>47</b> <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30 . . . . .	24,258.	24,528.	6,412.	0.	42,374.





## Part V

## Part VI

## Part VI

Total

## Part VII

Total .

## Part VII

Total

**Initial and Annual Statement of  
Qualified Opportunity Fund (QOF) Investments**

Attach to your tax return.  
Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.

OMB No. 1545-0123

**2022**  
Attachment  
Sequence No. **997**

Name **DANIEL L JOHNSON & JULIE L ISAACSON** Tax identification number (see instructions) **529-95-0491**

**Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year**  
If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
83-3873722	12/10/2021	GTIS QUALIFIED OPPORTUNITY FUND			350,000.
85-4323971	12/31/2021	BRIDGE CAPITAL OPPORTUNITY ZONE			300,000.
85-3274399	12/31/2021	GRIFFIN CAPITAL QUALIFIED OPPORTUNITY			350,000.
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f) . . . . .					1,000,000.

**Part II Current Tax Year Capital Gains Deferred by Investing in QOF**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .					

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer? See instructions for more information.

- ☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.
- ☒ **No.** Skip the next question and go to Part III.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer**

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

- ☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.
- ☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**



**Part III Inclusion Events and Certain Other Transfers During the Current Tax Year**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of \$1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .					

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

**Part IV Total QOF Investments Due to Deferrals at Year End** (see instructions)

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
83-3873722	12/10/2021	GTIS QUALIFIED OPPORTUNITY FUND			350,000.
85-4323971	12/31/2021	BRIDGE CAPITAL OPPORTUNITY ZONE			300,000.
85-3274399	12/31/2021	GRIFFIN CAPITAL QUALIFIED OPPORTUNITY			350,000.
<b>1</b> Enter the totals, if any, from continuation sheet . . . . .					
<b>2</b> Enter the totals from columns (e) and (f) . . . . .					1,000,000.

Name(s) Shown on Return DANIEL L JOHNSON & JULIE L ISAACSON	Social Security Number 529-95-0491
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## Part I State and Local Income Tax Refunds from 2021 Tax Returns

1	(a) State or Local Code	(b) Refund Amount	(c) Estimated Tax Paid After 12/31/2021	(d) Extension Payments	(e) Total Payments and Withholding	(f) Refund Allocated to Column (c)	(g) Refund Allocated to Column (d)
	UT	1,633.		310,000.	312,280.		1,621.
	<b>Totals .</b>	1,633.		310,000.	312,280.		1,621.

2	Total state and local refunds. Total line 1 column (b).	1,633.
3	Refund allocated to tax paid after 12/31/2021. Total line 1 columns (f) and (g). (Include net tax paid after 12/31/2021 on Schedule A, line 5a.)	1,621.
4	Net refund. Line 2 less line 3.	12.

## Part II Recovery Amount

The **recovery amount** is the state and local income tax deducted in 2021 refunded in 2022.

<b>5</b>	Total state and local income tax deduction from line 5a of your 2021 Schedule A . . . . .	2,280.
<b>6</b>	<b>Recovery amount.</b> Lesser of line 4 or line 5. . . . .	12.

## Part III Recovery Exclusion

The **recovery exclusion** is the part of the recovery amount which did **not** reduce tax in 2021.

**7 Recovery exclusion from sales tax deduction, SALT limitation and standard deduction:**

<b>a</b>	Allowable itemized deductions, from 2021 Schedule A, line 17	19,471.
<b>b</b>	Allowable itemized deductions, refigured by excluding recovery amount:	
<b>(1)</b>	Refigured state and local tax deduction (Schedule A, line 5a):	
<b>(a)</b>	Refigured state income tax deduction	2,268.
<b>(b)</b>	Sales tax deduction	2,192.
<b>(c)</b>	Refigured deduction. Larger of (a) or (b)	2,268.
<b>(2)</b>	Refigured total itemized deductions	19,459.
<b>(3)</b>	Refigured allowable itemized deductions from line 7b(2)	19,459.
<b>c</b>	2021 standard deduction based on 2021 filing status and deductions	18,800.
<b>d</b>	Larger of lines 7b(3) or 7c	19,459.
<b>e</b>	Subtract line 7d from line 7a	12.
<b>f</b>	Subtract line 7e from line 6	0.
<b>8</b>	<b>Recovery exclusion from negative taxable income.</b> If 2021 taxable income was negative, enter here as a positive number, else enter zero.	0.
<b>9</b>	<b>Recovery exclusion from alternative minimum tax.</b> If no alternative minimum tax (AMT) in 2021 enter zero. If did pay AMT in 2021, enter amt from line 24	0.
<b>10</b>	<b>Recovery exclusion from unused tax credits.</b> If no unused credits in 2021, enter zero. If there were unused credits in 2021, enter amount from line 35.	0.
<b>11</b>	<b>Total recovery exclusion.</b> Add lines 7f, 8, 9, and 10.	0.

## Part IV Taxable Refund

The **recovery amount** less the **recovery exclusion** is a **taxable refund**.

<b>12</b>	<b>Taxable refund from 2021.</b> Line 6 less line 11. . . . .	<u>12.</u>
<b>13</b>	<b>Total taxable refunds from 2020 or prior tax returns.</b> Total line 36 column (d). . . . .	<u>12.</u>
<b>14</b>	<b>Total taxable refunds.</b> Add lines 12 and 13. Enter here and on Schedule 1, line 1 . . . . .	<u>12.</u>

► Keep for your records

Name(s) Shown on Return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Social Security Number

529-95-0491

Form W-2 Employer	SP	Wages	Federal Tax	State Wages	State Tax
TORKABC LLC		46,007.	5,004.	46,007.	2,280.
FEDERAL EXPRESS CORP	X	53,810.	10,212.	53,810.	
AE CORPORATE SERVICES CO	X	110,120.	23,282.	110,120.	5,341.
AE CORPORATE SERVICES CO	X	151,244.	33,082.	151,244.	
<b>Totals . . . . .</b>		<b>361,181.</b>	<b>71,580.</b>	<b>361,181.</b>	<b>7,621.</b>

## Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
a	W2 box 1 statutory wages reported on Sch C .			
b	W2 box 1 inmate or halfway house wages . . .			
c	All other W2 box 1 wages	46,007.	315,174.	361,181.
d	Foreign wages included in total wages . . . . .			
e	Unreported tips . . . . .	0.	0.	0.
2	Total federal tax withheld . . . . .	5,004.	66,576.	71,580.
3 & 7	Total social security wages/tips . . . . .	52,364.	329,393.	381,757.
4	Total social security tax withheld . . . . .	3,247.	20,422.	23,669.
5	Total Medicare wages and tips . . . . .	52,364.	335,561.	387,925.
6	Total Medicare tax withheld . . . . .	759.	4,866.	5,625.
8	Total allocated tips . . . . .			
9	Not used . . . . .			
10 a	Total dependent care benefits . . . . .			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12 . . . . .	6,357.	37,532.	43,889.
b	Elective deferrals to qualified plans . . . . .	6,357.	20,385.	26,742.
c	Roth contrib. to 401(k), 403(b), 457(b) plans . .			
d 1	Elective deferrals to government 457 plans . . .			
2	Non-elective deferrals to gov't 457 plans . . . .			
e	Deferrals to non-government 457 plans . . . . .			
f	Deferrals 409A nonqual deferred comp plan . .			
g	Income 409A nonqual deferred comp plan . . .			
h	Uncollected Medicare tax . . . . .			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2 . . . . .			
k	Income from nonstatutory stock options . . . .		10,823.	10,823.
l	Non-taxable combat pay . . . . .			
m	QSEHRA benefits . . . . .			
n	Total other items from box 12 . . . . .		6,324.	6,324.
14 a	Total deductible mandatory state tax . . . . .			
b	Total deductible charitable contributions . . . .			
c	Total state deductible employee expenses . . .			
d	Total RR Compensation . . . . .			
e	Total RR Tier 1 tax . . . . .			
f	Total RR Tier 2 tax . . . . .			
g	Total RR Medicare tax . . . . .			
h	Total RR Additional Medicare tax . . . . .			
i	Total RRTA tips . . . . .			
j	Total other items from box 14 . . . . .			
k	Total sick leave subject to \$511 limit			
l	Total sick leave subject to \$200 limit			
m	Total emergency family leave wages			
16	Total state wages and tips . . . . .	46,007.	315,174.	361,181.
17	Total state tax withheld . . . . .	2,280.	5,341.	7,621.
19	Total local tax withheld . . . . .			

# Qualified Business Income Component Worksheet

2022

► Keep for your records

Name(s) Shown on Return DANIEL L JOHNSON & JULIE L ISAACSON	Social Security Number 529-95-0491
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Aggregate trade or business name	CYNOSURE PARTNERS 2020 PV LP
Aggregate trade or business ID number (EIN)	85-4331489
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
CYNOSURE PARTNERS 2020 PV LP	85-4331489	554.	2,710.	323.

1	Qualified business income (QBI)	554.
<b>If using Simplified Worksheet, stop here.</b>		
2	Taxable Income	379,570.
3	Threshold Amount. \$340,100 if MFJ, \$170,050 if MFS, otherwise \$170,050	340,100.
4	Subtract line 3 from line 2. If less than 0, enter 0.	39,470.
5	Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000.	100,000.
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1.	0.3947
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000	0.6053
8	Wages allocable to qualified business income.	2,710.
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income	323.
<b>Reductions for Specified Service Trades or Businesses</b>		
Check if Specified Service Trade or Business (SSTB) <input type="checkbox"/>		
11	SSTB reduction to QBI	
12	SSTB reduction to allocable wages.	
13	SSTB reduction to allocable UBIA	
<b>QBI, wages, and UBIA after applicable SSTB reductions</b>		
14	Qualified business income	554.
15	Allocable wages	2,710.
16	Allocable UBIA	323.
<b>Tentative QBI component</b>		
17	Adjustments for QBI losses	-554.
18	Loss-adjusted QBI (line 14 plus line 17)	0.
19	Tentative QBI component before limitations (20% of line 18)	0.
<b>Wages and assets limits</b>		
20	50% of W2 wages	1,355.
21	25% of W2 wages	678.
22	2.5% of UBIA	8.
23	Sum of 25% of W2 wages and 2.5% of UBIA	686.
24	Wage and Asset Limit. Larger of line 20 or line 23	1,355.
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0)	0.
26	Reduction Amount. Multiply line 6 by line 25.	0.
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19)	0.
28	Qualified payments from agricultural or horticultural coop	0.
29	Wages allocable to qualified payments from coop	0.
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29)	0.
<b>Qualified business income component amount</b>		
31	Subtract line 30 from line 27	0.

# Qualified Business Income Component Worksheet

2022

► Keep for your records

Name(s) Shown on Return DANIEL L JOHNSON & JULIE L ISAACSON	Social Security Number 529-95-0491
--	---------------------------------------

Aggregate trade or business name	GRIFFIN CAPITAL QUALIFIED OPPORTUNITY
Aggregate trade or business ID number (EIN)	85-3274399
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.

Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
GRIFFIN CAPITAL QUALIFIED OPPORTUNITY	85-3274399	-7.	0.	539.

1 Qualified business income (QBI) . . . . . -7.

**If using Simplified Worksheet, stop here.**

2 Taxable Income . . . . . 379,570.

3 Threshold Amount. \$340,100 if MFJ, \$170,050 if MFS, otherwise \$170,050 . . . . . 340,100.

4 Subtract line 3 from line 2. If less than 0, enter 0. . . . . 39,470.

5 Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000. . . . . 100,000.

6 Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. . . . . 0.3947

Otherwise, enter 1.

7 Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000 . . . . . 0.6053

8 Wages allocable to qualified business income. . . . . 0.

9 Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income . . . . . 539.

**Reductions for Specified Service Trades or Businesses**

Check if Specified Service Trade or Business (SSTB) ☐

11 SSTB reduction to QBI . . . . .

12 SSTB reduction to allocable wages. . . . .

13 SSTB reduction to allocable UBIA . . . . .

**QBI, wages, and UBIA after applicable SSTB reductions**

14 Qualified business income . . . . . -7.

15 Allocable wages . . . . . 0.

16 Allocable UBIA . . . . . 539.

**Tentative QBI component**

17 Adjustments for QBI losses . . . . . 7.

18 Loss-adjusted QBI (line 14 plus line 17) . . . . . 0.

19 Tentative QBI component before limitations (20% of line 18) . . . . . 0.

**Wages and assets limits**

20 50% of W2 wages . . . . . 0.

21 25% of W2 wages . . . . . 0.

22 2.5% of UBIA . . . . . 13.

23 Sum of 25% of W2 wages and 2.5% of UBIA . . . . . 13.

24 Wage and Asset Limit. Larger of line 20 or line 23 . . . . . 13.

25 Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0) . . . . . 0.

26 Reduction Amount. Multiply line 6 by line 25. . . . . 0.

27 Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19) . . . . . 0.

28 Qualified payments from agricultural or horticultural coop . . . . . 0.

29 Wages allocable to qualified payments from coop . . . . . 0.

30 Patron reduction (lesser of 9% of line 28 or 50% of line 29) . . . . . 0.

**Qualified business income component amount**

31 Subtract line 30 from line 27 . . . . . 0.

# Qualified Business Income Component Worksheet

2022

► Keep for your records

Name(s) Shown on Return DANIEL L JOHNSON & JULIE L ISAACSON	Social Security Number 529-95-0491
--	---------------------------------------

Aggregate trade or business name	Torkabc, LLC
Aggregate trade or business ID number (EIN)	81-1144841
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
Torkabc, LLC	81-1144841	-24,182.	0.	0.

1	Qualified business income (QBI)	-24,182.
<b>If using Simplified Worksheet, stop here.</b>		
2	Taxable Income	379,570.
3	Threshold Amount. \$340,100 if MFJ, \$170,050 if MFS, otherwise \$170,050	340,100.
4	Subtract line 3 from line 2. If less than 0, enter 0.	39,470.
5	Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000.	100,000.
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1.	0.3947
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000	0.6053
8	Wages allocable to qualified business income.	0.
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income	0.
<b>Reductions for Specified Service Trades or Businesses</b>		
Check if Specified Service Trade or Business (SSTB) <input type="checkbox"/>		
11	SSTB reduction to QBI	
12	SSTB reduction to allocable wages.	
13	SSTB reduction to allocable UBIA	
<b>QBI, wages, and UBIA after applicable SSTB reductions</b>		
14	Qualified business income	-24,182.
15	Allocable wages	0.
16	Allocable UBIA	0.
<b>Tentative QBI component</b>		
17	Adjustments for QBI losses	24,182.
18	Loss-adjusted QBI (line 14 plus line 17)	0.
19	Tentative QBI component before limitations (20% of line 18)	0.
<b>Wages and assets limits</b>		
20	50% of W2 wages	0.
21	25% of W2 wages	0.
22	2.5% of UBIA	0.
23	Sum of 25% of W2 wages and 2.5% of UBIA	0.
24	Wage and Asset Limit. Larger of line 20 or line 23	0.
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0)	0.
26	Reduction Amount. Multiply line 6 by line 25.	0.
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19)	0.
28	Qualified payments from agricultural or horticultural coop	0.
29	Wages allocable to qualified payments from coop	0.
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29)	0.
<b>Qualified business income component amount</b>		
31	Subtract line 30 from line 27	0.

# Capital Loss Carryforward Worksheet

2023

Capital Loss Carryforward from 2022 to 2023

► Keep for your records

Name(s) Shown on Return DANIEL L JOHNSON & JULIE L ISAACSON		Social Security Number 529-95-0491		
		Regular Tax	Alternative Minimum Tax	
1	Enter the amount from 2022 Form 1040, line 15. If a loss, enter as a negative amount . . . . .	1	378,943.	395,076.
2	Enter the loss from 2022 Schedule D, line 21, as a positive amount . . . . .	2	3,000.	3,000.
3	Combine lines 1 and 2. If zero or less, enter -0- . . . . .	3	381,943.	398,076.
4	Enter the <b>smaller</b> of line 2 or line 3 . . . . .	4	3,000.	3,000.
<b>If line 7 of 2022 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9</b>				
5	Enter the loss from 2022 Schedule D, line 7, as a positive amount. . . . .	5	138,129.	138,129.
6	Enter any gain from 2022 Schedule D, line 15. If a loss, enter -0- . . . . .	6	0.	0.
7	Add lines 4 and 6 . . . . .	7	3,000.	3,000.
8	<b>Short-term capital loss carryforward to 2023.</b> Subtract line 7 from line 5. If zero or less, enter -0- . . . . . ►	8	135,129.	135,129.
<b>If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 thru 13.</b>				
9	Enter the loss from 2022 Schedule D, line 15, as a positive amount . . . . .	9	82,732.	87,258.
10	Enter any gain from 2022 Schedule D, line 7. If a loss, enter -0- . . . . .	10	0.	0.
11	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	11	0.	0.
12	Add lines 10 and 11 . . . . .	12	0.	0.
13	<b>Long-term capital loss carryforward to 2023.</b> Subtract line 12 from line 9. If zero or less, enter -0- . . . . . ►	13	82,732.	87,258.

# Form 1099-B Worksheet

► Keep for your records

2022

Name(s) Shown on Return

DANIEL L JOHNSON & JULIE L ISAACSON

Social Security No.

529-95-0491

Name of reporting financial institution ► FIDELITY

Acct Number . . . . . ► 636-128278

Reporter's Tax ID . . . ► 04-3523567

Owner of account . . . . . ► T

Transactions were not reported to IRS . . . ► ☐

## Form 8949 Reporting Exception Transactions

Any transactions that are eligible to be reported directly on Schedule D, bypassing Form 8949, may be summarized here.

Box A transactions to report directly on Sch D, Line 1a (short term)

Box D transactions to report directly on Sch D, Line 8a (long term)

(Do not duplicate any transactions summarized above when making entries in the table below.)

Proceeds	Cost Basis
156,479.59	249,942.12

## Quick Entry Table

If you have additional sale info to enter for a sale, double-click on any field in the table to QuickZoom to the associated Capital Gain (Loss) Adjustments Worksheet. (See field help for more details.)

Sale#	Property Description		Sales Price (Proceeds)		Cost or Other Basis	Disallowed Wash Sale
8949 Box	Date Sold	Date Acquired	Basis Reported to IRS?		Reported on Form 1099B?	
Adjustment Amount*	Adjustment Code(s)*	Holding Period				
1	FIDELITY					
A	12/31/22	Various	937,906.15	1,084,820.51	11,949.47	
		S	Yes	X	No	Yes
			Yes		No	Yes
			Yes		No	Yes
			Yes		No	Yes
			Yes		No	Yes
			Yes		No	Yes

## Sale Results for Form 8949

#	8949 Box	Description	Sale Proceeds	Cost Basis	Adj. Code(s)	Adjustment Amount	Gain or (Loss)	S/L
1	A	FIDELITY	937,906.15	1,084,820.51	W	11,949.47	-134,964.89	S

## Brokerage Statement (Form 1099-B or substitute) Summary Table

This table shows gains and losses by "8949 Box" (i.e. the Box to be checked on Form 8949) to assist in reconciling the transactions in the Quick Entry Table with the brokerage statement they may have been reported on. Note that individual sales are rounded off to the nearest dollar. As result, the various summarized values below may differ slightly from statement totals.

Sale Type	Proceeds	Cost Basis	Gain/(Loss)	Adjustment Amt	Adj Gain/(Loss)	Code(s)
Box A	937,906.15	1,084,820.51	-146,914.36	11,949.47	-134,964.89	W
Box B						
Box C						
Box D	156,479.59	249,942.12	-93,462.53		-93,462.53	
Box E						
Box F						
<b>Totals</b>	1,094,385.74	1,334,762.63	-240,376.89	11,949.47	-228,427.42	



**Form 8949 and Schedule D Totals**

Totals gains/losses as they will appear on Form 8949 and Schedule D.

Note that these totals may differ from your statement to comply with IRS rounding instructions. (See help)

Location on tax return	Proceeds	Cost Basis	Adjustment Amt	Code(s)	Adj Gain/(Loss)
Sch D, Line 1a					
Form 8949, Box A	937,906.00	1,084,821.00	11,949.00	W	-134,966.00
Form 8949, Box B					
Form 8949, Box C					
Sch D, Line 8a	156,479.59	249,942.12			
Form 8949, Box D					
Form 8949, Box E					
Form 8949, Box F					

**Additional Summary Data**

Includes summary of withholding found on related Capital Gain (Loss) Adjustment Worksheets.

Total Federal Backup Withholding . . . . . \_\_\_\_\_

**State ID**

State Backup Withholding . . . . . \_\_\_\_\_

Total State Backup Withholding . . . . . \_\_\_\_\_

Total Collectible Gain/(Loss) . . . . . \_\_\_\_\_

Qualified Small Business (QSB) gain (Sec 1202)	Total Gain	Excluded Gain	Net Gain
Maximum 50% exclusion gain . . . . . ▶			
Maximum 60% exclusion gain . . . . . ▶			
Maximum 75% exclusion gain . . . . . ▶			
Maximum 100% exclusion gain . . . . . ▶			

**PDF Attachment**Does a statement need to be attached to this return? . . . . . ☐ Yes ☒ No

**Form 1099-B Worksheet**

► Keep for your records

**2022**

Name(s) Shown on Return

DANIEL L JOHNSON &amp; JULIE L ISAACSON

Social Security No.

529-95-0491

Name of reporting financial institution ► FIDELITY

Acct Number . . . . . ► 636-166822 Reporter's Tax ID . . . ► 04-3523567

Owner of account . . . . . ► T

Transactions were not reported to IRS . . . ► ☐**Form 8949 Reporting Exception Transactions***Any transactions that are eligible to be reported directly on Schedule D, bypassing Form 8949, may be summarized here.*

	Proceeds	Cost Basis
Box A transactions to report directly on Sch D, Line 1a (short term)	1,840,829.39	1,843,628.25
Box D transactions to report directly on Sch D, Line 8a (long term)		

(Do **not** duplicate any transactions summarized above when making entries in the table below.)

**Quick Entry Table**

If you have additional sale info to enter for a sale, double-click on any field in the table to QuickZoom to the associated **Capital Gain (Loss) Adjustments Worksheet**. (See field help for more details.)

Sale#	Property Description		Sales Price (Proceeds)		Cost or Other Basis		Disallowed Wash Sale	
8949 Box	Date Sold	Date Acquired	Basis Reported to IRS?		Reported on Form 1099B?			
Adjustment Amount*	Adjustment Code(s)*	Holding Period						
			Yes	No	Yes	No		
			Yes	No	Yes	No		
			Yes	No	Yes	No		
			Yes	No	Yes	No		
			Yes	No	Yes	No		
			Yes	No	Yes	No		
			Yes	No	Yes	No		

**Sale Results for Form 8949**

#	8949 Box	Description	Sale Proceeds	Cost Basis	Adj. Code(s)	Adjustment Amount	Gain or (Loss)	S/L

**Brokerage Statement (Form 1099-B or substitute) Summary Table**

This table shows gains and losses by "8949 Box" (i.e. the Box to be checked on Form 8949) to assist in reconciling the transactions in the Quick Entry Table with the brokerage statement they may have been reported on. Note that individual sales are rounded off to the nearest dollar. As result, the various summarized values below may differ slightly from statement totals.

Sale Type	Proceeds	Cost Basis	Gain/(Loss)	Adjustment Amt	Adj Gain/(Loss)	Code(s)
Box A	1,840,829.39	1,843,628.25	-2,798.86		-2,798.86	
Box B						
Box C						
Box D						
Box E						
Box F						
Totals	1,840,829.39	1,843,628.25	-2,798.86		-2,798.86	

**Form 8949 and Schedule D Totals**

Totals gains/losses as they will appear on Form 8949 and Schedule D.

Note that these totals may differ from your statement to comply with IRS rounding instructions. (See help)

Location on tax return	Proceeds	Cost Basis	Adjustment Amt	Code(s)	Adj Gain/(Loss)
Sch D, Line 1a	1,840,829.39	1,843,628.25			
Form 8949, Box A					
Form 8949, Box B					
Form 8949, Box C					
Sch D, Line 8a					
Form 8949, Box D					
Form 8949, Box E					
Form 8949, Box F					

**Additional Summary Data**

Includes summary of withholding found on related Capital Gain (Loss) Adjustment Worksheets.

Total Federal Backup Withholding . . . . . \_\_\_\_\_

**State ID**

State Backup Withholding . . . . . \_\_\_\_\_

Total State Backup Withholding . . . . . \_\_\_\_\_

Total Collectible Gain/(Loss) . . . . . \_\_\_\_\_

Qualified Small Business (QSB) gain (Sec 1202)	Total Gain	Excluded Gain	Net Gain
Maximum 50% exclusion gain . . . . . ▶			
Maximum 60% exclusion gain . . . . . ▶			
Maximum 75% exclusion gain . . . . . ▶			
Maximum 100% exclusion gain . . . . . ▶			

**PDF Attachment**Does a statement need to be attached to this return? . . . . . ☐ Yes ☒ No

## Additional Information From 2022 Federal Tax Return

### Schedule E: Supplemental Income and Loss

#### Line 28: Income or Loss from Partnership and S corporations

#### Continuation Statement

L 2 7 T	Name	Cod e	For eig n	EIN	Basi s Com p	Not At Ris k	Passive Loss Allowed Amt	Passive Income Amt	Nonpassiv e Loss Amt	Sec 179 Expense Dedn Amt	Nonpassiv e Income Amt
D	GRIFFIN CAPITAL QUALIFIED OPPORTUNITY	P		85-3274399			7.				
E	SUNDACE BAY INCOME AND GROWTH FUND, LP	P		86-1863211							0.
F	Fuzzy Border, LLC	P		87-3487000			157.				
G	Torkabc, LLC	S		81-1144841	true				24,182.		
<b>Total</b>							164.		24,182.		0.

**Individual Income Tax Return Coupon****Use of Payment Coupon**

If you have a tax due balance on your Utah individual income tax return and you have previously filed your return (either electronically or by paper) without a payment, include the payment coupon below with your check or money order to insure proper credit to your account. Do not mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

If you are sending a payment with your paper Utah individual income tax return, include the payment coupon below with your check or money order, to insure proper credit to your account.

*Do not use this return payment coupon to prepay future individual income taxes. Use form TC-546.*

**Electronic Payment**

You may pay your tax online at **tap.utah.gov**.

**How to Prepare the Payment**

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, daytime telephone number and the year the payment is for on your check or money order.

**Sending Payment Coupon**

If sending this payment coupon separate from your individual income tax return, do **NOT** mail another copy of your return with this payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0266

COPY

SEPARATE AND RETURN ONLY THE BOTTOM COUPON WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

**Individual Income Tax  
Return Payment Coupon**

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

INTUIT **TC-547**  
Rev. 12/11

Tax year ending
<b>2022</b>

USTC Use Only
---------------

Primary taxpayer name DANIEL L JOHNSON	Social Security no. 529950491
---	----------------------------------

Secondary taxpayer name JULIE L ISAACSON	Social Security no. 431714339
---	----------------------------------

Address 134 SOUTH 1160 WEST CIRCLE		
City SAINT GEORGE	State UT	ZIP code 84770

Payment amount enclosed	\$ 2724 00
-------------------------	------------

REV 01/03/23 PRO

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to coupon. Detach check stub.

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1555

Utah State Tax Commission  
**Utah Individual Income Tax Return**

All state income tax dollars support education,  
children and individuals with disabilities.

• Amended Return - enter code: (see instructions)

**2022**  
**TC-40**

INTUIT

Full-yr Resident?

Your Social Security No.

529950491

Spouse's Soc. Sec. No.

431714339

Your first name

DANIEL

Spouse's first name

JULIE

Your last name

JOHNSON

Spouse's last name

ISAACSON

Y/N

Y

N

Address

134 SOUTH 1160 WEST CIRCLE

City

SAINT GEORGE

State

UT

ZIP+4

84770

Telephone number

Foreign country (if not U.S.)

If deceased, complete  
page 3, Part 1

**1 Filing Status - enter code**

1 = Single

• 2 = Married filing jointly

3 = Married filing separately

4 = Head of household

5 = Qualifying widow(er)

If using code 2 or 3, enter spouse's name and SSN above

**2 Qualifying Dependents**

a 2 Dependents age 16 and under

b Other dependents

c 2 Total (add lines a and b)

Dependents must be claimed for the child tax  
credit on your federal return. See instructions.

**3 Election Campaign Fund**

Does not increase your tax or reduce your refund.

Enter the code for the      Yourself      Spouse  
party of your choice.      •      •

See instructions for  
code letters or go to [incometax.utah.gov/elect](http://incometax.utah.gov/elect).

If no contribution, enter N.

4	Federal adjusted gross income from federal return	• 4	412172
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	
6	Total income - add line 4 and line 5	6	412172
7	State tax refund included on federal form <b>1040, Schedule 1, line 1</b> (if any)	• 7	12
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	
9	<b>Utah taxable income/loss</b> - subtract the sum of lines 7 and 8 from line 6	• 9	412160
10	<b>Utah tax</b> - multiply line 9 by 4.85% (.0485) (not less than zero)	• 10	19990
11	Utah personal exemption (multiply line 2c by \$1,802)	• 11	3604
12	Federal standard or itemized deductions	• 12	32602
13	Add line 11 and line 12	13	36206
14	State income tax included in federal itemized deductions	• 14	6783
15	Subtract line 14 from line 13	15	29423
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	1765
17	Enter: <b>\$15,548</b> (if single or married filing separately); <b>\$23,322</b> (if head of household); or <b>\$31,096</b> (if married filing jointly or qualifying widower)	• 17	31096
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	381064
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	4954
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	0
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	
22	<b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)	• 22	19990

**Electronic filing  
is quick, easy and  
free, and will  
speed up your refund.**

**To learn more,  
go to  
[tap.utah.gov](http://tap.utah.gov)**

# Utah Individual Income Tax Return (continued)

INTUIT

**TC-40  
2022**

Pg. 2

40202 SSN 529950491 Last name JOHNSON

23	Enter tax from TC-40, page 1, line 22	23	19990
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41	• 25	10045
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	
27	Subtract line 26 from line 25 (not less than zero)	27	10045
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	
29	AMENDED RETURN ONLY - previous refund	• 29	
30	Recapture of low-income housing credit	• 30	
31	Utah use tax	• 31	
32	<b>Total tax, use tax and additions to tax</b> (add lines 27 through 31)	32	10045
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	7621
34	Credit for Utah income taxes prepaid from TC-546 and 2021 refund applied to 2022	• 34	
35	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)	• 35	
36	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)	• 36	
37	AMENDED RETURN ONLY - previous payments	• 37	
38	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 38	
39	Total withholding and refundable credits - add lines 33 through 38	39	7621
40	<b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)	• 40	2424
41	Penalty and interest (see instructions)	41	300
42	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41	• 42	2724
43	<b>REFUND</b> - subtract line 32 from line 39 (not less than zero)	• 43	
44	Voluntary subtractions from refund (not greater than line 43) Enter the total from page 3, Part 5	• 44	
45	<b>DIRECT DEPOSIT YOUR REMAINING REFUND</b> - provide account information (see instructions for foreign accounts)		
	• Routing number	• Account number	Account type: •

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN Your signature	Date	Spouse's signature (if filing jointly)	Date
HERE			

Third Party Designee	Name of designee (if any) you authorize to discuss this return <b>NATE STAHELI</b>	Designee's telephone number <b>4356568138</b>	Designee PIN • <b>11111</b>
Paid Preparer's Section	Preparer's signature <b>NATE STAHELI</b> Firm's name and address <b>STAHELI &amp; JACOBSEN CPA'S PO BOX 911030 SAINT GEORGE</b>	Date <b>10/09/23</b> Preparer's telephone number <b>4356568138</b> UT <b>84791</b>	Preparer's PTIN • <b>P00296497</b> Preparer's EIN • <b>270372684</b>

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, want to direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

REV 01/03/23 PRO



# Non and Part-year Resident Schedule

40206 SSN 529-95-0491

Last name JOHNSON

INTUIT

TC-40B  
2022

**Residency Status:** • Nonresident: Home state abbreviation: • ☒ Part-year resident from: 03/01/22 to 12/31/22  
mm/dd/yy mm/dd/yy

Income		Col. A - UTAH	Col. B - TOTAL
1	Wages, salaries, tips, etc. (1040 line 1z)	156127	361181
2	Taxable interest income (1040 line 2b)	24417	24417
3	Ordinary dividends (1040 line 3b)	53744	53744
4	IRAs, pensions and annuities - taxable amount (1040 lines 4b and 5b)		
5	Social Security benefits - taxable amount (1040 line 6b)		
6	Taxable refunds/credits/offsets of state/local income taxes (1040, Schedule 1, line 1)	12	12
7	Alimony received (1040, Schedule 1, line 2a)		
8	Business income or loss (1040, Schedule 1, line 3)		
9	Capital gain or loss (1040, line 7)	-3000	-3000
10	Other gains or losses (1040, Schedule 1, line 4)		
11	Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5)	-24182	-24182
12	Farm income or loss (1040, Schedule 1, line 6)		
13	Unemployment compensation (1040, Schedule 1, line 7)		
14	Other income (1040, Schedule 1, line 9)		
15	Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)		
16	Reserved		
17	Reserved		
18	Total income/loss - add lines 1 through 17 for both columns A and B	207118	412172

Adjustments		Col. A - UTAH	Col. B - TOTAL
19	Educator expenses (1040, Schedule 1, line 11)		
20	Certain bus. expenses of reservists, performing artists, etc. (1040, Schd 1, line 12)		
21	Health savings account deduction (1040, Schedule 1, line 13)		
22	Moving expenses (1040, Schedule 1, line 14) - col. A only expenses moving into Utah		
23	Deductible part of self-employment tax (1040, Schedule 1, line 15)		
24	Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 16)		
25	Self-employed health insurance deduction (1040, Schedule 1, line 17)		
26	Penalty on early withdrawal of savings (1040, Schedule 1, line 18)		
27	Alimony paid (1040, Schedule 1, line 19a)		
28	IRA deduction (1040, Schedule 1, line 20)		
29	Student loan interest deduction (1040, Schedule 1, line 21)		
30	Reserved		
31	Reserved		
32	State tax refund included on federal form 1040, Schedule 1, line 1	12	12
33	Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)		
34	Reserved		
35	Reserved		
36	(see instructions):		
37	Total adjustments - add lines 19 through 36 for both columns A and B	12	12

38	Subtract line 37 from line 18 for both columns A and B	•	207106	•	412160
	Line 38, column B must equal TC-40, line 9				

## Non or Part-year Resident Utah Tax

39	Divide line 38 column A by line 38 column B (to 4 decimal places, not more than 1.0000 or less than 0.0000)	39	0.5025
40	Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here	40	19990
41	UTAH TAX - Multiply line 40 by the decimal on line 39. Enter on TC-40, page 2, line 25	• 41	10045

Submit this page ONLY if data entered.  
Attach completed schedule to your Utah Income Tax Return.

Line Explanations	IMPORTANT
1 Employer/payer ID number from W-2 box "b" or 1099 2 Utah withholding ID number from W-2 box "15" or 1099 <b>(14 characters, ending in WTH, no hyphens)</b> 3 Employer/payer name and address from W-2 box "c" or 1099 4 Enter "X" if reporting Utah withholding from form 1099 5 Employee's Social Security number from W-2 box "a" or 1099 6 Utah wages or income from W-2 box "16" or 1099 7 Utah withholding tax from W-2 box "17" or 1099	<b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> if there is Utah withholding on the form.  Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.  Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.
<b>First W-2 or 1099</b> 1 811144841  2 14111128003WTH (14 characters, no hyphens)  3 TORKABC LLC 134 SOUTH 1160 WEST CIRCLE  SAINT GEORGE UT84770  4  5 529950491  6 46007.  7 2280.	<b>Second W-2 or 1099</b> 1 311392679  2 12421256002WTH (14 characters, no hyphens)  3 AE CORPORATE SERVICES CO 77 HOT METAL STREET  PITTSBURGH PA15203  4  5 431714339  6 110120.  7 5341.
<b>Third W-2 or 1099</b> 1  2 (14 characters, no hyphens)  3  4  5  6  7	<b>Fourth W-2 or 1099</b> 1  2 (14 characters, no hyphens)  3  4  5  6  7

Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33: 7621 .

**Submit page ONLY if data entered.**  
**Attach completed schedule to your Utah Income Tax Return.**  
**Do not attach W-2s or 1099s to your Utah return.**

## STATE REQUIRED INFORMATION

### State Required Information

The Utah State Tax Commission requires the following information be presented to all taxpayers:

Refund Status: Due to our efforts to protect your identity, please allow 120 days from the date you filed your return or March 1, whichever is later, to process your return and refund request. Please remember that the Utah State Tax Commission cannot issue refunds before March 1st if it cannot verify your W-2s with your employers. Use the "Where's My Refund?" tool to track the status of your refund.  
<https://incometax.utah.gov/refunds>

Tax Dues Expectations: Taxes are due 04/18/2023. You get an automatic six month extension to file. If you file during the extension period, you must pay by the due date. Payments received after the due date are subject to penalty and interest. Payments can be made online at [tap.utah.gov](http://tap.utah.gov) by electronic check (ACH debit) or credit card (credit card payments are subject to a service fee). You may also mail a check or money order to payable to the "Utah State Tax Commission" with your return. Include the Utah form TC-547 payment coupon with your payment.

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