

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 Brett R | | Last name Devine | | Your social security number 534-11-5510 | |
| If joint return, spouse's first name and middle initial Melanie S | | Last name Ellsworth | | Spouse's social security number 618-12-2043 | |
| Home address (number and street). If you have a P.O. box, see instructions. 6521 Gray Fox Curve | | | | Apt. no. | |
| City, town, or post office. If you have a foreign address, also complete spaces below. Chanhassen | | | State MN | ZIP code 55317 | 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 |
| Adelaide S | Howland | 646-82-7565 | Daughter | <input type="checkbox"/> |
| Wilford H | Howland | 863-40-2013 | Son | <input checked="" type="checkbox"/> |
| Cynthia E | Howland | 805-12-9451 | Daughter | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

Income

1a

Total amount from Form(s) W-2, box 1 (see instructions)

94,742.

1b

Household employee wages not reported on Form(s) W-2

1c

Tip income not reported on line 1a (see instructions)

1d

Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

1e

Taxable dependent care benefits from Form 2441, line 26

1f

Employer-provided adoption benefits from Form 8839, line 29

1g

Wages from Form 8919, line 6

1h

Other earned income (see instructions)

0.

1i

Nontaxable combat pay election (see instructions)

1z

Add lines 1a through 1h

94,742.

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

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

Attach Sch. B if required.

Standard Deduction for—

• Single or Married filing separately, \$12,950

• Married filing jointly or Qualifying surviving spouse, \$25,900

• Head of household, \$19,400

• If you checked any box under Standard Deduction, see instructions.

2a

Tax-exempt interest

2a

3a

Qualified dividends

3a

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)

☐

7

Capital gain or (loss). Attach Schedule D if required. If not required, check here

☐

8

Other income from Schedule 1, line 10

9

Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**

94,742.

10

Adjustments to income from Schedule 1, line 26

11

Subtract line 10 from line 9. This is your **adjusted gross income**

94,742.

12

Standard deduction or itemized deductions (from Schedule A)

25,900.

13

Qualified business income deduction from Form 8995 or Form 8995-A

14

Add lines 12 and 13

25,900.

15

Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**

68,842.

2b

Taxable interest

2b

3b

Ordinary dividends

3b

4b

Taxable amount

4b

5b

Taxable amount

5b

6b

Taxable amount

6b

| | | | | |
|------------------------|--|---|-----------|--------|
| Tax and Credits | 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 16 | 7,848. |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 7,848. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | 4,500. |
| | 20 | Amount from Schedule 3, line 8 | 20 | 2,500. |
| | 21 | Add lines 19 and 20 | 21 | 7,000. |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 848. |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 0. |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 848. | |

| | | | | |
|-----------------|---|---|------------|--------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 8,414. |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 8,414. |
| | 26 | 2022 estimated tax payments and amount applied from 2021 return | 26 | |
| | 27 | Earned income credit (EIC) NO | 27 | |
| | 28 | Additional child tax credit from Schedule 8812 | 28 | |
| | 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| | 30 | Reserved for future use | 30 | |
| 31 | Amount from Schedule 3, line 15 | 31 | | |
| 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 8,414. | |

| | | | | |
|---------------|------------|---|------------|--------|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 7,566. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 7,566. |
| | b | Routing number 091000022 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 104795540715 | | |
| | 36 | Amount of line 34 you want applied to your 2023 estimated tax | 36 | |

| | | | | |
|-----------------------|-----------|---|-----------|--|
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

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

| | | | | |
|------------------|--|---------------|---------------------|---|
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| | | | Assistant Professor | |
| | Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| | | Student | | |
| | Phone no. (208) 360-4340 | Email address | | |

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Brett R Devine & Melanie S Ellsworth

Your social security number
534-11-5510

Part I Additional Income

| | | | |
|-----------|---|-----------|-----|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | 0. |
| 2a | Alimony received | 2a | |
| b | Date of original divorce or separation agreement (see instructions): _____ | | |
| 3 | Business income or (loss). Attach Schedule C | 3 | |
| 4 | Other gains or (losses). Attach Form 4797 | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5 | |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | |
| 8 | Other income: | | |
| a | Net operating loss | 8a | () |
| b | Gambling | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | Income from Form 8853 | 8e | |
| f | Income from Form 8889 | 8f | |
| g | Alaska Permanent Fund dividends | 8g | |
| h | Jury duty pay | 8h | |
| i | Prizes and awards | 8i | |
| j | Activity not engaged in for profit income | 8j | |
| k | Stock options | 8k | |
| l | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABLE account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | 0. |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | () |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| z | Other income. List type and amount: _____ | 8z | |
| 9 | Total other income. Add lines 8a through 8z | 9 | 0. |
| 10 | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | 10 | 0. |

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **03**Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Brett R Devine & Melanie S EllsworthYour social security number
534-11-5510**Part I Nonrefundable Credits**

| | | | |
|----------|--|-----------|--------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | 2 | 500. |
| 3 | Education credits from Form 8863, line 19 | 3 | 2,000. |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5 | Residential energy credits. Attach Form 5695 | 5 | |
| 6 | Other nonrefundable credits: | | |
| a | General business credit. Attach Form 3800 | 6a | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | |
| c | Adoption credit. Attach Form 8839 | 6c | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | |
| e | Alternative motor vehicle credit. Attach Form 8910 | 6e | |
| f | Qualified plug-in motor vehicle credit. Attach Form 8936 | 6f | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | |
| l | Amount on Form 8978, line 14. See instructions | 6l | |
| z | Other nonrefundable credits. List type and amount: _____ _____ | 6z | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | 7 | |
| 8 | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 8 | 2,500. |

(continued on page 2)

Part II Other Payments and Refundable Credits

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

Child and Dependent Care Expenses

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐**B** If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐**Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**If you have more than three care providers, see the instructions and check this box ☐

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions) | (e) Amount paid (see instructions) |
|----------------------------|--|--|---|---------------------------------------|
| Junior Explorers | 4584 Vine Hill Rd Minnetrista MN 55331 | 41-6001402 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 2,500. |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Did you receive
dependent care benefits?☐ **No** Complete only Part II below.☐ **Yes** Complete Part III on page 2 next.**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Check here if the qualifying person was over age 12 and was disabled. (see instructions) | (d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a) |
|------------------------------|---------|--|---|--|
| First | Last | | | |
| Cynthia E | Howland | 805-12-9451 | <input type="checkbox"/> | 2,500. |
| | | | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | |

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 2,500.**4** Enter your **earned income**. See instructions **4** 71,123.**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 23,619.**6** Enter the **smallest** of line 3, 4, or 5 **6** 2,500.**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 94,742.**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

But not over

Decimal amount is

If line 7 is:

But not over

Decimal amount is

If line 7 is:

But not over

Decimal amount is

Over

Over

Over

\$0—15,000

.35

\$25,000—27,000

.29

\$37,000—39,000

.23

15,000—17,000

.34

27,000—29,000

.28

39,000—41,000

.22

17,000—19,000

.33

29,000—31,000

.27

41,000—43,000

.21

19,000—21,000

.32

31,000—33,000

.26

43,000—No limit

.20

21,000—23,000

.31

33,000—35,000

.25

23,000—25,000

.30

35,000—37,000

.24

9a Multiply line 6 by the decimal amount on line 8 **9a** 500.**b** If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b** 0.**c** Add lines 9a and 9b and enter the result **9c** 500.**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 7,848.**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 500.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510

Part I Child Tax Credit and Credit for Other Dependents

| | | | |
|--|---|-----------|----------|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | 1 | 94,742. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | 0. |
| c | Enter the amount from line 15 of your Form 4563 | 2c | |
| d | Add lines 2a through 2c | 2d | 0. |
| 3 | Add lines 1 and 2d | 3 | 94,742. |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | 2 |
| 5 | Multiply line 4 by \$2,000 | 5 | 4,000. |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number | 6 | 1 |
| Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | | |
| 7 | Multiply line 6 by \$500 | 7 | 500. |
| 8 | Add lines 5 and 7 | 8 | 4,500. |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 4,500. |
| <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. | | | |
| <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | | | |
| 13 | Enter the amount from the Credit Limit Worksheet A | 13 | 5,348. |
| 14 | Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents | 14 | 4,500. |

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

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

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

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

Part II-C Additional Child Tax Credit

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

Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **50**

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

| | | | |
|----------|---|----------|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . | 1 | |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 2 | |
| 3 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 3 | |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit | 4 | |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 5 | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. | 8 | |

Part II Nonrefundable Education Credits

| | | | |
|-----------|---|-----------|----------|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) | 9 | |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 21,157. |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | 10,000. |
| 12 | Multiply line 11 by 20% (0.20) | 12 | 2,000. |
| 13 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 13 | 180,000. |
| 14 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 14 | 94,742. |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 85,258. |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 16 | 20,000. |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | 2,000. |
| 19 | Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 | 19 | 2,000. |

Name(s) shown on return

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

| | |
|---|---|
| 20 Student name (as shown on page 1 of your tax return) Melanie S Ellsworth | 21 Student social security number (as shown on page 1 of your tax return) <div style="text-align: right;">618-12-2043</div> |
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution UNIVERSITY OF MINNESOTA (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 333 ROBERT H BRUININKS HALL 222 PLEASANT ST SE MINNEAPOLIS MN 554550239 (2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;">41-6007513</div> | b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. |
| 23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? <div style="text-align: right;"> <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24. </div> | |
| 24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <div style="text-align: right;"> <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student. </div> | |
| 25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. <div style="text-align: right;"> <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26. </div> | |
| 26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? <div style="text-align: right;"> <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student. </div> | |



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

| | |
|--|-----------|
| 27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000 | 27 |
| 28 Subtract \$2,000 from line 27. If zero or less, enter -0- | 28 |
| 29 Multiply line 28 by 25% (0.25) | 29 |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | 30 |

Lifetime Learning Credit

| | |
|---|-----------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 |
| | 21,157. |

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.**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.
534-11-5510

Brett R Devine

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

| | | |
|-----------|--|---|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions | <input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family |
| 2 | 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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | 0. |
| 3 | If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter | 3,650. |
| 4 | 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 | 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 3,650. |
| 6 | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter | 3,650. |
| 7 | 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 | 0. |
| 8 | Add lines 6 and 7 | 3,650. |
| 9 | Employer contributions made to your HSAs for 2022 | 3,600. |
| 10 | Qualified HSA funding distributions | |
| 11 | Add lines 9 and 10 | 3,600. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 50. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 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.

| | | |
|------------|--|------|
| 14a | Total distributions you received in 2022 from all HSAs (see instructions) | 862. |
| 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 | |
| c | Subtract line 14b from line 14a | 862. |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 862. |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f | 0. |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/> | |
| b | Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c | |

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

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



2022 Form M1, Individual Income Tax

Do not use staples on anything you submit.

| | | | |
|--|--|---|--|
| <u>BRETT R</u> Your First Name and Initial | <u>DEVINE</u> Last Name | <u>534115510</u> Your Social Security Number | <u>08251982</u> Your Date of Birth (MM/DD/YYYY) |
| <u>MELANIE S</u> If a Joint Return, Spouse's First Name and Initial | <u>ELLSWORTH</u> Spouse's Last Name | <u>618122043</u> Spouse's Social Security Number | <u>01211985</u> Spouse's Date of Birth |
| <u>6521 GRAY FOX CURVE</u> Current Home Address | | Check if Address is: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Foreign |
| <u>CHANHASSEN</u> City | <u>MN</u> State | <u>55317</u> ZIP Code | |

2022 Federal Filing Status (place an X in one box):

☐ (1) Single
 ☒ (2) Married Filing Jointly
 ☐ (3) Married Filing Separately
 ☐ (4) Head of Household
 ☐ (5) Qualifying Widow(er)

Spouse Name _____

Spouse SSN _____

Dependents (see instructions):

| | | | |
|---|---|-------------------------------------|--|
| <u>ADELAIDE S</u> Dependent 1 First Name | <u>HOWLAND</u> Dependent 1 Last Name | <u>646827565</u> Dependent 1 SSN | <u>DAUGHTER</u> Dependent 1 Relationship to You |
| <u>WILFORD H</u> Dependent 2 First Name | <u>HOWLAND</u> Dependent 2 Last Name | <u>863402013</u> Dependent 2 SSN | <u>SON</u> Dependent 2 Relationship to You |
| <u>CYNTHIA E</u> Dependent 3 First Name | <u>HOWLAND</u> Dependent 3 Last Name | <u>805129451</u> Dependent 3 SSN | <u>DAUGHTER</u> Dependent 3 Relationship to You |

State Elections Campaign Fund

To grant \$5 to this fund, enter the code for the party of your choice. It will help candidates for state offices pay campaign expenses. This will not increase your tax or reduce your refund.

| | | | | | |
|-----------|---------------|--------------------------------------|----------------------------------|---------------------------------|------------------------------------|
| Your Code | Spouse's Code | Political Party Code Numbers: | Democratic/Farmer-Labor . . . 12 | Grassroots/Legalize Cannabis 14 | Legal Marijuana Now 17 |
| | | Republican 11 | Independence 13 | Libertarian 16 | General Campaign Fund 99 |

From Your Federal Return (see instructions)

| | | | |
|--------------------------------|---------------------------------|-----------------|---------------------------|
| <u>94742</u> | <u>0</u> | <u>0</u> | <u>68842</u> |
| A. Wages, salaries, tips, etc. | B. IRA, pensions, and annuities | C. Unemployment | D. Federal taxable income |

| | | | |
|-----------|--|-----------|--------------|
| 1 | Federal adjusted gross income (from line 11 of federal Form 1040 and 1040-SR) | 1 | <u>94742</u> |
| 2 | Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB (see instructions) | 2 | _____ |
| 3 | Add lines 1 and 2. | 3 | <u>94742</u> |
| 4 | Itemized deductions (from Schedule M1SA) or your standard deduction (see instructions) | 4 | <u>25800</u> |
| 5 | Exemptions (determine from instructions) | 5 | <u>13350</u> |
| 6 | State income tax refund from line 1 of federal Schedule 1. | 6 | _____ |
| 7 | Subtractions from line 32 of Schedule M1M and line 21 of Schedule M1MB (see instructions) | 7 | <u>2470</u> |
| 8 | Total subtractions. Add lines 4 through 7. | 8 | <u>41620</u> |
| 9 | Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank. | 9 | <u>53122</u> |
| 10 | Tax from the table or schedules in the Form M1 instructions | 10 | <u>3019</u> |





| | | | | |
|----|---|----|---|-------|
| 11 | Alternative minimum tax (<i>enclose Schedule M1MT</i>) | 11 | ■ | _____ |
| 12 | Add lines 10 and 11 | 12 | ■ | 3019 |
| 13 | Full-year residents: Enter the amount from line 12 on line 13. Skip lines 13a and 13b. Part-year residents and nonresidents: From Schedule M1NR, enter the amount from line 32 on line 13, from line 28 on line 13a, and from line 29 on line 13b (<i>enclose Schedule M1NR</i>) | | | |
| 13 | | 13 | ■ | 3019 |
| | 13a ■ _____ 0 13b ■ _____ 0 | | | |
| 14 | Other taxes, such as recapture amounts and the tax on lump-sum distributions (<i>check appropriate boxes</i>) | | | |
| | <input type="checkbox"/> (a) Schedule M1HOME <input type="checkbox"/> (b) Schedule M1529 <input type="checkbox"/> (c) Schedule M1LS | 14 | ■ | _____ |
| 15 | Tax before credits. Add lines 13 and 14 | 15 | ■ | 3019 |
| 16 | Amount from line 19 of Schedule M1C, <i>Nonrefundable Credits</i> (<i>enclose Schedule M1C</i>) | 16 | ■ | 753 |
| 17 | Subtract line 16 from line 15 (<i>if result is zero or less, leave blank</i>) | 17 | ■ | 2266 |
| 18 | Nongame Wildlife Fund contribution (<i>see instructions</i>) | 18 | ■ | _____ |
| | This will reduce your refund or increase the amount you owe  | | | |
| 19 | Add lines 17 and 18 | 19 | ■ | 2266 |
| 20 | Minnesota income tax withheld. Complete and enclose Schedule M1W to report Minnesota withholding from Forms W-2, 1099, and W-2G and Schedules KPI, KS, and KF | 20 | ■ | 5327 |
| 21 | Minnesota estimated tax and extension payments made for 2022 | 21 | ■ | _____ |
| 22 | Amount from line 12 of Schedule M1REF, <i>Refundable Credits</i> (<i>see instructions; enclose Schedule M1REF</i>) | 22 | ■ | _____ |
| 23 | Total payments. Add lines 20 through 22 | 23 | ■ | 5327 |
| 24 | REFUND. If line 23 is more than line 19, subtract line 19 from line 23 (<i>see instructions</i>). For direct deposit, complete line 25 | 24 | ■ | 3061 |
| 25 | Direct deposit of your refund (<i>you must use an account not associated with a foreign bank</i>): | | | |
| | <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <u>091000022</u> <u>104795540715</u> Routing Number Account Number | | | |
| 26 | AMOUNT YOU OWE. If line 19 is more than line 23, subtract line 23 from line 19 (<i>see instructions</i>) | 26 | ■ | _____ |
| 27 | Penalty amount from Schedule M15 (<i>see instructions</i>). Also subtract this amount from line 24 or add it to line 26 (<i>enclose Schedule M15</i>) | 27 | ■ | _____ |
| | IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax, complete lines 28 and 29. | | | |
| 28 | Amount from line 24 you want sent to you | 28 | ■ | _____ |
| 29 | Amount from line 24 you want applied to your 2023 estimated tax | 29 | ■ | _____ |

Taxpayer(s): I declare that this return is correct and complete to the best of my knowledge and belief.

Your Signature _____
2083604340
 Daytime Phone
SELF-PREPARED
 Paid Preparer's Signature _____

Spouse's Signature (If Filing Jointly) _____
brett.r.devine@gmail.com
 Email Address
 Date (MM/DD/YYYY) _____
 PTIN or VITA/TCE # (required) _____

Preparer's Daytime Phone _____
☐ I do not want my paid preparer to file my return electronically.

Preparer's Email Address _____
☐ I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer or the third-party designee indicated on my federal return.

Include a copy of your 2022 federal return and schedules.

Mail to: Minnesota Individual Income Tax, Mail Station 0010, 600 N. Robert St., St. Paul, MN 55145-0010



2022 Schedule M1M, Income Additions and Subtractions

Complete this schedule to determine line 2 and line 7 of Form M1.

Brett R
Your First Name and Initial

Devine
Your Last Name

534115510
Your Social Security Number

Additions to Income

- 1 Interest from municipal bonds of another state or its governmental units included on line 2a of federal Form 1040 1 ■ _____
- 2 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 2a of federal Form 1040 2 ■ _____
- 3 Expenses deducted on your federal return attributable to income not taxed by Minnesota (*other than interest or mutual fund dividends from U.S. bonds*) 3 ■ _____
- 4 Capital gain portion of a lump-sum distribution (*from line 6 of federal Form 4972; enclose Form 4972*) ... 4 ■ _____
- 5 Addition from line 7 of Schedule M1HOME (*enclose Schedule M1HOME*) 5 ■ _____
- 6 Distributions from higher education savings accounts used for K-12 tuition (*see instructions*) 6 ■ _____
- 7 This line intentionally left blank 7 ■ _____
- 8 This line intentionally left blank 8 ■ _____
- 9 Addition from line 35 of Schedule M1NC 9 ■ _____
- 10 Add lines 1 through 9. Enter the total here and on line 2 of Form M1 10 _____

Subtractions from Income

- 11 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions 11 ■ 2470
- 12 Social Security benefit subtraction (*determine from worksheet in instructions*) 12 ■ _____
- 13 Education expenses you paid for your qualifying children in grades K-12 (*see instructions*)
Enter the name and grade of each child on the line below 13 ■ _____

- 14 Net interest or mutual fund dividends from U.S. bonds (*see instructions*) 14 ■ _____
- 15 Subtraction for contributions to a qualified education savings plan (*enclose Schedule M1529*) 15 ■ _____
- 16 Subtraction for persons age 65 or older, or permanently and totally disabled (*enclose Schedule M1R*) ... 16 ■ _____
- 17 Railroad Retirement Board benefits (*see instructions*) 17 ■ _____
- 18 If you are a resident of Michigan or North Dakota filing Form M1 only to receive a refund of all Minnesota tax withheld, enter the amount from line 1 of Form M1. If the amount is zero or less, enter 0 18 ■ _____
• Place an X in one box to indicate the reciprocity state
of which you were a resident during 2022 ☐ Michigan ☐ North Dakota
- 19 Subtraction of reservation income for American Indians (*see instructions*) 19 ■ _____
- 20 Federal active duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. If you received a military pension, see line 25 20 ■ _____
- 21 Minnesota National Guard members and reservists: See instructions 21 ■ _____





| | | | |
|-----------|---|-------------|------------|
| 22 | Residents of another state: Enter your federal active service military pay, to the extent the income is federally taxable. If you received a military pension, see line 25. | 22 ■ | _____ |
| 23 | Organ Donor Subtraction (<i>see instructions</i>) | 23 ■ | _____ |
| 24 | Volunteer mileage reimbursement subtraction | 24 ■ | _____ |
| 25 | Subtraction for military pensions or other military retirement pay (<i>see instructions</i>) | 25 ■ | _____ |
| 26 | Post-service education awards received for service in an AmeriCorps National Service program | 26 ■ | _____ |
| 27 | Subtraction for interest earned from a designated first-time homebuyer savings account (<i>enclose Schedule M1HOME</i>) | 27 ■ | _____ |
| 28 | Subtraction for discharge of indebtedness of educational loans (<i>see instructions</i>) | 28 ■ | _____ |
| 29 | Payment from the Minnesota Frontline Worker Pay Program (<i>see instructions</i>) | 29 ■ | _____ |
| 30 | This line intentionally left blank | 30 ■ | _____ |
| 31 | Subtraction from line 35 of Schedule M1NC. Enter as a positive number | 31 ■ | _____ |
| 32 | Add lines 11 through 31. Enter the total here and on line 7 of Form M1. | 32 | _____ 2470 |

You must include this schedule with your Form M1.



2022 Schedule M1C, Nonrefundable Credits

Complete this schedule to determine line 16 of Form M1. Include this schedule when filing your return.

Brett R Devine 534115510
Your First Name and Initial Your Last Name Your Social Security Number

- 1 Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income (*enclose Schedule M1MA*) 1 ■ _____
- 2 Credit for long-term care insurance premiums paid (*enclose Schedule M1LTI*) 2 ■ _____
- 3 Credit for taxes paid to another state (*enclose Schedule(s) M1CR and M1RCR*) 3 ■ 753
- 4 Credit for Past Military Service (*see instructions*) 4 ■ _____
- 5 Employer Transit Pass Credit (*enclose Schedule ETP*) 5 ■ _____
- 6 SEED Capital Investment Credit (*see instructions; enclose certification*) 6 ■ _____
- 7 Education Savings Account Contribution Credit (*enclose Schedule M1529*) 7 ■ _____
- 8 Credit for Attaining Master's Degree in Teacher's Licensure Field (*enclose Schedule M1CMD*) 8 ■ _____
- 9 Student Loan Credit (*enclose Schedule M1SLC*) 9 ■ _____
- 10 Beginning Farmer Management Credit 10 ■ _____
Enter the certificate number from the certificate you received from the Rural Finance Authority:
BF 22 - _____
- 11 Film Production Credit 11 ■ _____
Enter the credit certificate number: TAXC - _____
- 12 Tax Credit for Owners of Agricultural Assets 12 ■ _____
Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO 22 - _____
AO 22 - _____
AO 22 - _____
- 13 Credit for increasing research activities (*enclose Schedule KPI, KS, or KF*) 13 ■ _____
- 14 Carryforward of prior year Beginning Farmer Management Credits (*see instructions*) 14 ■ _____
BF ____ - _____
BF ____ - _____
- 15 Carryforward of prior year Owners of Agricultural Assets Credits (*see instructions*) 15 ■ _____
AO ____ - _____
AO ____ - _____
- 16 Carryforward of prior year Credit for Increasing Research Activities 16 ■ _____
List the years the credits were reported to you on Schedule KPI, KS, or KF:

- 17 Alternative Minimum Tax Credit (*enclose Schedule M1MTC*) 17 ■ _____
- 18 This line intentionally left blank 18 ■ _____
- 19 Add lines 1 through 18. Enter total here and on line 16 of Form M1. 19 753

You must include this schedule with your Form M1.





2022 Schedule M1CR, Credit for Income Tax Paid to Another State

Brett R Devine

Your First Name and Initial

Last Name

534115510

Social Security Number

Utah

State or Canadian Province or Territory That Taxed Income Also Taxed By Minnesota

You must complete a separate Schedule M1CR for each state or province to which you paid taxes. To report tax paid to Wisconsin, use Schedule M1RCR, Credit for Tax Paid to Wisconsin.

To be eligible for this credit, all of these must apply:

- You were a full- or part-year Minnesota resident in 2022
- You paid 2022 state income tax to **both Minnesota and another state or Canadian province on the same income**
- You were a Minnesota resident when both states taxed the same income

Round amounts to the nearest whole dollar.

Full-Year Residents and Part-Year Residents

- 1 Amount of adjusted gross income you received while a Minnesota resident that was taxed by the other state (*see instructions*) 1 23620
- 2 Your adjusted gross income adjusted by U.S. bond interest and bonds of another state (*determine from instructions*).
Part-year residents: See instructions 2 94742
- 3 Divide line 1 by line 2. Enter the result as a decimal (*carry to five decimal places; if line 1 is more than line 2, enter 1.00000*) 3 0.24931
- 4 Complete the lines below to determine your Minnesota tax after credits.
 - a Tax from line 13 of Form M1. **4a** 3019
 - b Add lines 1-2 and 4-9 of Schedule M1C. **4b** _____
- Subtract line 4b from line 4a. If the result is zero or less, **STOP HERE**. You do not qualify for this credit 4 3019
- 5 Multiply line 4 by line 3 5 753
- 6 From the other state's income tax return, enter the tax amount before you subtract any tax withheld or estimated tax payments (*see instructions*).
If you paid taxes to a Canadian province or territory, see instructions 6 ■ 884

Full-Year Residents

- 7 Amount from line 5 or line 6, whichever is less. Enter here and include on line 3 of Schedule M1C 7 753

Part-Year Residents

- 8 From the other state's income tax return, enter the amount of income taxed by that state before subtracting itemized or standard deductions 8 _____
- 9 Divide line 1 by line 8. Enter the result as a decimal (*carry to five decimal places; if line 1 is more than line 8, enter 1.00000*) 9 .
- 10 Multiply line 6 by line 9 10 _____
- 11 Amount from line 5 or line 10, whichever is less. Enter here and include on line 3 of Schedule M1C. 11 _____

You must include this schedule with your Form M1.



2022 Schedule M1W, Minnesota Income Tax Withheld

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

| | | |
|--|--|---|
| <u>BRETT R</u> Your First Name and Initial | <u>DEVINE</u> Last Name | <u>534115510</u> Your Social Security Number |
| <u>MELANIE S</u> If a Joint Return, Spouse's First Name and Initial | <u>ELLSWORTH</u> Spouse's Last Name | <u>618122043</u> Spouse's Social Security Number |

If you received a federal Form W-2, 1099, W-2G, 1042-S, or Minnesota Schedule KPI, KS, or KF showing Minnesota income tax withheld, complete this schedule to determine line 20 of Form M1. List only the forms that report Minnesota income tax withheld. Round dollar amounts to the nearest whole dollar. You must include this schedule when you file your return. **DO NOT** send in your Forms W-2, 1099, or W-2G; keep them with your tax records. All instructions are included on this schedule.

1 Minnesota wages and Minnesota tax withheld on Forms W-2, other than from Forms W-2G. If you have more than five Forms W-2, complete line 5 on the back.

| A | B—Box 13 | C—Box 15 | D—Box 16 | E—Box 17 |
|--|---|--|--|---|
| If the Form W-2 is for: • you, enter 1 • spouse, enter 2 | If Retirement Plan box is checked, mark an X below. | Employer's seven-digit Minnesota Tax ID Number | State wages, tips, etc. (round to nearest whole dollar) | Minnesota tax withheld (round to nearest whole dollar) |
| a1 <u>1</u> | b1 <input checked="" type="checkbox"/> | c1 MN <u>8339826</u> | d1 <u>71123</u> | e1 <u>4158</u> |
| a2 <u>2</u> | b2 <input checked="" type="checkbox"/> | c2 MN <u>3305589</u> | d2 <u>7577</u> | e2 <u>1169</u> |
| a3 _____ | b3 <input type="checkbox"/> | c3 MN _____ | d3 _____ | e3 _____ |
| a4 _____ | b4 <input type="checkbox"/> | c4 MN _____ | d4 _____ | e4 _____ |
| a5 _____ | b5 <input type="checkbox"/> | c5 MN _____ | d5 _____ | e5 _____ |

Subtotal for additional Forms W-2 (from line 5 on page 2) _____

Total Minnesota tax withheld on all Forms W-2 (add amounts in line 1, column E) 1 ■ 5327

2 Minnesota tax withheld on Forms 1099, W-2G, and 1042-S. If you have more than four forms, complete line 6 on the back.

| A | B | C | D |
|--|---|--|---|
| If the Form 1099, W-2G, or 1042-S is for: • you, enter 1 • spouse, enter 2 | Payer's seven-digit Minnesota Tax ID Number (if unknown, contact the payer) | Income amount (see the table on the back for amounts to include) | Minnesota tax withheld (round to nearest whole dollar) |
| a1 _____ | b1 MN _____ | c1 _____ | d1 _____ |
| a2 _____ | b2 MN _____ | c2 _____ | d2 _____ |
| a3 _____ | b3 MN _____ | c3 _____ | d3 _____ |
| a4 _____ | b4 MN _____ | c4 _____ | d4 _____ |

Subtotal for additional 1099, W-2G, and 1042-S (from line 6 on page 2) _____

Total Minnesota tax withheld on all 1099, W-2G, and 1042-S (add amounts in line 2, column D) 2 ■ _____

3 Total Minnesota tax withheld by partnerships, S corporations, and fiduciaries

(from line 7 on page 2) **3 ■ _____**

4 Total. Add the Minnesota tax withheld on lines 1, 2, and 3.

Enter the total here and on line 20 of Form M1 **4 ■ 5327**

Include this schedule with your Form M1.
If required, include Schedules KPI, KS, and KF.

**2022 CRP, Certificate of Rent Paid****Renter/Unit Information**Melanie

Renter First Name and Initial

Howland

Renter Last Name

6521 Gray Fox Curve

Rental Unit Address

Chanhassen

City

MN

State

55317

ZIP Code

Unit

Carver

County

Electronic Certificate Number (ECN)

0101202212312022

Rented from (MM/DD/YYYY) to (MM/DD/YYYY)

12

Total Months Rented

2

Total Adults Living in Unit

Property Information

Place an X if the property is:

☐

(1) Adult Foster Care

☐

(2) Assisted Living

☐

(3) Intermediate Care Facility

☐

(4) Nursing Home

☐

(5) Mobile Home

☐

(6) Mobile Home Lot

252730590

Property ID or Parcel Number

1

Number of Units on This Property

Rent DetailsA. Was any rent paid by Medical Assistance (*see instructions*)?☐

(A) Yes

☒

No

If yes, enter amount: A ■

B. Did the renter receive Minnesota Housing Support (formerly GRH) (*see instructions*)?☐

(B) Yes

☒

No

If yes, enter amount: B ■

Total Rent1 Renter's share of rent paid (*see instructions*) 1 ■ 217422 Caretaker rent reduction (*see instructions*) 2 ■3 Total rent (*Add lines 1 and 2*) 3 ■ 21742**Property Owner**Bradley Bladine

Property Owner Name

6791 Briarwood Ct

Property Owner Address

Chanhassen

City

6126557125

Daytime Phone

MN

State

55317

ZIP Code

Sign Here*I declare that this certificate is correct and complete to the best of my knowledge and belief.*

Owner or Agent Signature

01262023

Date (MM/DD/YYYY)

Managing Agent Name, If Applicable (*please print*)

Daytime Phone

Renter InstructionsUse this certificate to complete Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*. When you file Form M1PR, you must attach all CRPs used to determine your refund. Keep copies of Form M1PR and all CRPs for your records.**Note:** The property owner or managing agent must give each renter living in a unit a separate CRP showing that they paid an equal portion of the rent, regardless of the portion actually paid.For forms and tax-related information, go to our website at www.revenue.state.mn.us, or call 651-296-3781 or 1-800-652-9094.

**2022 CRP, Certificate of Rent Paid****Renter/Unit Information****Brett**

Renter First Name and Initial

Devine

Renter Last Name

6521 Gray Fox Curve

Rental Unit Address

Chanhassen

City

MN

State

55317

ZIP Code

Unit

Carver

County

Electronic Certificate Number (ECN)

10012022**12312022**

Rented from (MM/DD/YYYY) to (MM/DD/YYYY)

3

Total Months Rented

2

Total Adults Living in Unit

Property Information

Place an X if the property is:

☐

(1) Adult Foster Care

☐

(2) Assisted Living

☐

(3) Intermediate Care Facility

☐

(4) Nursing Home

☐

(5) Mobile Home

☐

(6) Mobile Home Lot

252730590

Property ID or Parcel Number

1

Number of Units on This Property

Rent DetailsA. Was any rent paid by Medical Assistance (*see instructions*)?☐

(A) Yes

☒

No

If yes, enter amount: A ■

B. Did the renter receive Minnesota Housing Support (formerly GRH) (*see instructions*)?☐

(B) Yes

☒

No

If yes, enter amount: B ■

Total Rent**1** Renter's share of rent paid (*see instructions*) **1** ■ **4362****2** Caretaker rent reduction (*see instructions*) **2** ■**3** Total rent (*Add lines 1 and 2*) **3** ■ **4362****Property Owner****Bradley Bladine**

Property Owner Name

6791 Briarwood Ct

Property Owner Address

Chanhassen

City

6126557125

Daytime Phone

MN

State

55317

ZIP Code

Sign Here*I declare that this certificate is correct and complete to the best of my knowledge and belief.*

Owner or Agent Signature

01262023

Date (MM/DD/YYYY)

Managing Agent Name, If Applicable (*please print*)

Daytime Phone

Renter InstructionsUse this certificate to complete Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*. When you file Form M1PR, you must attach all CRPs used to determine your refund. Keep copies of Form M1PR and all CRPs for your records.**Note:** The property owner or managing agent must give each renter living in a unit a separate CRP showing that they paid an equal portion of the rent, regardless of the portion actually paid.For forms and tax-related information, go to our website at www.revenue.state.mn.us, or call 651-296-3781 or 1-800-652-9094.

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 Brett R | | Last name Devine | | Your social security number 534-11-5510 | |
| If joint return, spouse's first name and middle initial Melanie S | | Last name Ellsworth | | Spouse's social security number 618-12-2043 | |
| Home address (number and street). If you have a P.O. box, see instructions. 6521 Gray Fox Curve | | | | Apt. no. | |
| City, town, or post office. If you have a foreign address, also complete spaces below. Chanhassen | | | State MN | ZIP code 55317 | 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 |
|-------------------|----------------|----------------------------|-------------------------|--|-------------------------------------|-------------------------------------|
| Adelaide S | Howland | 646-82-7565 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Wilford H | Howland | 863-40-2013 | Son | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Cynthia E | Howland | 805-12-9451 | 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 | 94,742. |
| 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 | 94,742. |
| 2a | Tax-exempt interest | 2a | |
| 3a | Qualified dividends | 3a | |
| 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 | |
| 8 | Other income from Schedule 1, line 10 | 8 | 0. |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income | 9 | 94,742. |
| 10 | Adjustments to income from Schedule 1, line 26 | 10 | |
| 11 | Subtract line 10 from line 9. This is your adjusted gross income | 11 | 94,742. |
| 12 | Standard deduction or itemized deductions (from Schedule A) | 12 | 25,900. |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A | 13 | |
| 14 | Add lines 12 and 13 | 14 | 25,900. |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income | 15 | 68,842. |

| | | | | |
|------------------------|--|---|-----------|--------|
| Tax and Credits | 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 16 | 7,848. |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 7,848. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | 4,500. |
| | 20 | Amount from Schedule 3, line 8 | 20 | 2,500. |
| | 21 | Add lines 19 and 20 | 21 | 7,000. |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 848. |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 0. |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 848. | |

| | | | | |
|-----------------|---|---|------------|--------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 8,414. |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 8,414. |
| | 26 | 2022 estimated tax payments and amount applied from 2021 return | 26 | |
| | 27 | Earned income credit (EIC) NO | 27 | |
| | 28 | Additional child tax credit from Schedule 8812 | 28 | |
| | 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| | 30 | Reserved for future use | 30 | |
| 31 | Amount from Schedule 3, line 15 | 31 | | |
| 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 8,414. | |

| | | | | |
|---------------|------------|---|------------|--------|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 7,566. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 7,566. |
| | b | Routing number 091000022 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 104795540715 | | |
| | 36 | Amount of line 34 you want applied to your 2023 estimated tax | 36 | |

| | | | | |
|-----------------------|-----------|---|-----------|--|
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

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

| | | | | |
|------------------|--|---------------|---------------------|---|
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| | | | Assistant Professor | |
| | Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| | | Student | | |
| | Phone no. (208) 360-4340 | Email address | | |

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

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **01**Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Brett R Devine & Melanie S EllsworthYour social security number
534-11-5510**Part I Additional Income**

| | | | |
|-----------|---|-----------|-----|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | 0. |
| 2a | Alimony received | 2a | |
| b | Date of original divorce or separation agreement (see instructions): _____ | | |
| 3 | Business income or (loss). Attach Schedule C | 3 | |
| 4 | Other gains or (losses). Attach Form 4797 | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5 | |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | |
| 8 | Other income: | | |
| a | Net operating loss | 8a | () |
| b | Gambling | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | Income from Form 8853 | 8e | |
| f | Income from Form 8889 | 8f | |
| g | Alaska Permanent Fund dividends | 8g | |
| h | Jury duty pay | 8h | |
| i | Prizes and awards | 8i | |
| j | Activity not engaged in for profit income | 8j | |
| k | Stock options | 8k | |
| l | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABLE account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | 0. |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | () |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| z | Other income. List type and amount: _____ | 8z | |
| 9 | Total other income. Add lines 8a through 8z | 9 | 0. |
| 10 | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | 10 | 0. |

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **03**Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Brett R Devine & Melanie S EllsworthYour social security number
534-11-5510**Part I Nonrefundable Credits**

| | | | |
|----------|--|-----------|--------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | 2 | 500. |
| 3 | Education credits from Form 8863, line 19 | 3 | 2,000. |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5 | Residential energy credits. Attach Form 5695 | 5 | |
| 6 | Other nonrefundable credits: | | |
| a | General business credit. Attach Form 3800 | 6a | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | |
| c | Adoption credit. Attach Form 8839 | 6c | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | |
| e | Alternative motor vehicle credit. Attach Form 8910 | 6e | |
| f | Qualified plug-in motor vehicle credit. Attach Form 8936 | 6f | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | |
| l | Amount on Form 8978, line 14. See instructions | 6l | |
| z | Other nonrefundable credits. List type and amount: _____ | 6z | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | 7 | |
| 8 | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 8 | 2,500. |

(continued on page 2)

Part II Other Payments and Refundable Credits

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

Child and Dependent Care Expenses

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐**B** If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐**Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**If you have more than three care providers, see the instructions and check this box ☐

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions) | (e) Amount paid (see instructions) |
|----------------------------|--|--|---|---------------------------------------|
| Junior Explorers | 4584 Vine Hill Rd Minnetrista MN 55331 | 41-6001402 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 2,500. |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Did you receive
dependent care benefits?☐ **No** Complete only Part II below.☐ **Yes** Complete Part III on page 2 next.**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Check here if the qualifying person was over age 12 and was disabled. (see instructions) | (d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a) |
|------------------------------|---------|---|---|---|
| First | Last | | | |
| Cynthia E | Howland | 805-12-9451 | <input type="checkbox"/> | 2,500. |
| | | | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | |

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 2,500.**4** Enter your **earned income**. See instructions **4** 71,123.**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 23,619.**6** Enter the **smallest** of line 3, 4, or 5 **6** 2,500.**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 94,742.**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

But not over

Decimal amount is

If line 7 is:

But not over

Decimal amount is

If line 7 is:

But not over

Decimal amount is

Over

Over

Over

\$0—15,000

.35

\$25,000—27,000

.29

\$37,000—39,000

.23

15,000—17,000

.34

27,000—29,000

.28

39,000—41,000

.22

17,000—19,000

.33

29,000—31,000

.27

41,000—43,000

.21

19,000—21,000

.32

31,000—33,000

.26

43,000—No limit

.20

21,000—23,000

.31

33,000—35,000

.25

23,000—25,000

.30

35,000—37,000

.24

9a Multiply line 6 by the decimal amount on line 8 **9a** 500.**b** If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b** 0.**c** Add lines 9a and 9b and enter the result **9c** 500.**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 7,848.**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 500.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510

Part I Child Tax Credit and Credit for Other Dependents

| | | | |
|--|---|-----------|----------|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | 1 | 94,742. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | 0. |
| c | Enter the amount from line 15 of your Form 4563 | 2c | |
| d | Add lines 2a through 2c | 2d | 0. |
| 3 | Add lines 1 and 2d | 3 | 94,742. |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | 2 |
| 5 | Multiply line 4 by \$2,000 | 5 | 4,000. |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number | 6 | 1 |
| Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | | |
| 7 | Multiply line 6 by \$500 | 7 | 500. |
| 8 | Add lines 5 and 7 | 8 | 4,500. |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 4,500. |
| <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. | | | |
| <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | | | |
| 13 | Enter the amount from the Credit Limit Worksheet A | 13 | 5,348. |
| 14 | Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents | 14 | 4,500. |

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

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

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

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

Part II-C Additional Child Tax Credit

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

Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

| | | | |
|----------|---|----------|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . | 1 | |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 2 | |
| 3 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 3 | |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit | 4 | |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 5 | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. | 8 | |

Part II Nonrefundable Education Credits

| | | | |
|-----------|---|-----------|----------|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . | 9 | |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 21,157. |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | 10,000. |
| 12 | Multiply line 11 by 20% (0.20) | 12 | 2,000. |
| 13 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 13 | 180,000. |
| 14 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 14 | 94,742. |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 85,258. |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 16 | 20,000. |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) . . . | 18 | 2,000. |
| 19 | Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 | 19 | 2,000. |

Name(s) shown on return

Brett R Devine & Melanie S Ellsworth

Your social security number

534-11-5510



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

| | |
|---|---|
| 20 Student name (as shown on page 1 of your tax return) Melanie S Ellsworth | 21 Student social security number (as shown on page 1 of your tax return) <div style="text-align: right;">618-12-2043</div> |
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution UNIVERSITY OF MINNESOTA (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 333 ROBERT H BRUININKS HALL 222 PLEASANT ST SE MINNEAPOLIS MN 554550239 (2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;">41-6007513</div> | b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. |
| 23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? <div style="text-align: right;"> <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24. </div> | |
| 24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <div style="text-align: right;"> <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student. </div> | |
| 25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. <div style="text-align: right;"> <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26. </div> | |
| 26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? <div style="text-align: right;"> <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student. </div> | |



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

| | | |
|--|-----------|--|
| 27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000 | 27 | |
| 28 Subtract \$2,000 from line 27. If zero or less, enter -0- | 28 | |
| 29 Multiply line 28 by 25% (0.25) | 29 | |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | 30 | |

Lifetime Learning Credit

| | | |
|---|-----------|---------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 21,157. |
|---|-----------|---------|

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.**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.
534-11-5510

Brett R Devine

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

| | | |
|-----------|--|---|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions | <input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family |
| 2 | 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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | 0. |
| 3 | If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter | 3,650. |
| 4 | 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 | 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 3,650. |
| 6 | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter | 3,650. |
| 7 | 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 | 0. |
| 8 | Add lines 6 and 7 | 3,650. |
| 9 | Employer contributions made to your HSAs for 2022 | 3,600. |
| 10 | Qualified HSA funding distributions | |
| 11 | Add lines 9 and 10 | 3,600. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 50. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 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.

| | | |
|------------|--|------|
| 14a | Total distributions you received in 2022 from all HSAs (see instructions) | 862. |
| 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 | |
| c | Subtract line 14b from line 14a | 862. |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 862. |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f | 0. |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/> | |
| b | Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c | |

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

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

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

BAA REV 03/22/23 Intuit.crg.cfp.sp

Form **8889** (2022)

40201

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.

534115510

Spouse's Soc. Sec. No.

618122043

Your first name

BRETT

Spouse's first name

MELANIE

Your last name

DEVINE

Spouse's last name

ELLSWORTH

Y/N

N

N

Address

6521 GRAY FOX CURVE

City

CHANHASSEN

State

MN

ZIP+4

55317

Telephone number

208-360-4340

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 1 Other dependents

c 3 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.

If no contribution, enter **N**.

| | | | |
|----|---|------|-------|
| 4 | Federal adjusted gross income from federal return | • 4 | 94742 |
| 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 | 94742 |
| 7 | State tax refund included on federal form 1040, Schedule 1, line 1 (if any) | • 7 | 0 |
| 8 | Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1) | • 8 | |
| 9 | Utah taxable income/loss - subtract the sum of lines 7 and 8 from line 6 | • 9 | 94742 |
| 10 | Utah tax - multiply line 9 by 4.85% (.0485) (not less than zero) | • 10 | 4595 |
| 11 | Utah personal exemption (multiply line 2c by \$1,802) | • 11 | 5406 |
| 12 | Federal standard or itemized deductions | • 12 | 25900 |
| 13 | Add line 11 and line 12 | 13 | 31306 |
| 14 | State income tax included in federal itemized deductions | • 14 | |
| 15 | Subtract line 14 from line 13 | 15 | 31306 |
| 16 | Initial credit before phase-out - multiply line 15 by 6% (.06) | • 16 | 1878 |
| 17 | Enter: \$15,548 (if single or married filing separately); \$23,322 (if head of household); or \$31,096 (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 | 63646 |
| 19 | Phase-out amount - multiply line 18 by 1.3% (.013) | • 19 | 827 |
| 20 | Taxpayer tax credit - subtract line 19 from line 16 (not less than zero) | • 20 | 1051 |
| 21 | If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.) | • 21 | |
| 22 | Utah income tax - subtract line 20 from line 10 (not less than zero) | • 22 | 3544 |

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

**To learn more,
 go to
tap.utah.gov**

Utah Individual Income Tax Return (continued)

INTUIT

**TC-40
2022**

Pg. 2

40202 SSN 534115510 Last name DEVINE

| | | | |
|----|---|------------------|------------------------------------|
| 23 | Enter tax from TC-40, page 1, line 22 | 23 | 3544 |
| 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 | 884 |
| 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 | 884 |
| 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 | Total tax, use tax and additions to tax (add lines 27 through 31) | 32 | 884 |
| 33 | Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1) | • 33 | |
| 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 | |
| 40 | TAX DUE - subtract line 39 from line 32 (not less than zero) | • 40 | 884 |
| 41 | Penalty and interest (see instructions) | 41 | |
| 42 | TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41 | • 42 | 884 |
| 43 | REFUND - 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 | DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts) | | |
| | • Routing number | • Account number | Account type: • checking • savings |

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 | | Designee's telephone number | Designee PIN |
| | | | | • |
| Paid Preparer's Section | Preparer's signature Date | | Preparer's telephone number | Preparer's PTIN |
| | SELF-PREPARED | | | • |
| | Firm's name and address | | | Preparer's EIN |
| | | | | • |

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.

Non and Part-year Resident Schedule

40206 SSN 534-11-5510 Last name DEVINE

INTUIT

TC-40B
2022

Residency Status: • ☒ Nonresident: Home state abbreviation: MN • Part-year resident from: to
mm/dd/yy mm/dd/yy

| Income | Col. A - UTAH | Col. B - TOTAL |
|--|---------------|----------------|
| 1 Wages, salaries, tips, etc. (1040 line 1z) | 23620 | 94742 |
| 2 Taxable interest income (1040 line 2b) | | |
| 3 Ordinary dividends (1040 line 3b) | | |
| 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) | | 0 |
| 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) | | |
| 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) | | |
| 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) | 0 | 0 |
| 15 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column) | 0 | |
| 16 Reserved | | |
| 17 Reserved | | |
| 18 Total income/loss - add lines 1 through 17 for both columns A and B | 23620 | 94742 |

| 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 | | 0 |
| 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 | | 0 |

| | | |
|---|-------|-------|
| 38 Subtract line 37 from line 18 for both columns A and B | 23620 | 94742 |
| 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 | 0.2493 |
| 40 Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here | 40 | 3544 |
| 41 UTAH TAX - Multiply line 40 by the decimal on line 39. Enter on TC-40, page 2, line 25 | 41 | 884 |

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