

# Electronic Filing Instructions for your 2022 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



Freeman C Lewis, Jr  
11238 SW Village Court, Apt. 201  
Port Saint Lucie, FL 34987-4421

<b>Balance Due/Refund</b>	You've chosen to pay your federal balance due of \$8,564.00 by setting up a payment plan with the IRS. You can set up your payment plan here: <a href="https://www.irs.gov/payments/online-payment-agreement-application">https://www.irs.gov/payments/online-payment-agreement-application</a>																	
<b>What You Need to Keep</b>	Your Electronic Filing Instructions (this form) A copy of your federal return																	
<b>2022 Federal Tax Return Summary</b>	Adjusted Gross Income	\$	177,769.00															
	Taxable Income	\$	164,819.00															
	Total Tax	\$	40,392.00															
	Total Payments/Credits	\$	32,002.00															
	Payment Due	\$	8,390.00															
	Penalty/Interest	\$	174.00															
	Balance Due With Penalty/Interest	\$	8,564.00															
	Effective Tax Rate		18.78%															
<b>Estimated Payments to Make for Next Year's Return</b>	Estimated Payments for 2023 - Do not mail these vouchers with your 2022 income tax return. The estimated vouchers displayed below are used to prepay your 2023 income taxes that will be filed next year. If you expect to owe more than \$1,000 in 2023, you may incur underpayment penalties if you do not make these four estimated tax payments. This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES).  Mail payments according to the schedule below: <table><tr><td>Voucher Number</td><td>Due Date</td><td>Amount</td></tr><tr><td>1</td><td>04/18/2023</td><td>\$ 3,108.00</td></tr><tr><td>2</td><td>06/15/2023</td><td>\$ 3,108.00</td></tr><tr><td>3</td><td>09/15/2023</td><td>\$ 3,108.00</td></tr><tr><td>4</td><td>01/16/2024</td><td>\$ 3,108.00</td></tr></table> Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.  Mail payments to: Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300			Voucher Number	Due Date	Amount	1	04/18/2023	\$ 3,108.00	2	06/15/2023	\$ 3,108.00	3	09/15/2023	\$ 3,108.00	4	01/16/2024	\$ 3,108.00
Voucher Number	Due Date	Amount																
1	04/18/2023	\$ 3,108.00																
2	06/15/2023	\$ 3,108.00																
3	09/15/2023	\$ 3,108.00																
4	01/16/2024	\$ 3,108.00																



Hi Freeman,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Live Deluxe:

Your Head Start On Next Year:

When you come back next year, taxes will be so easy! We'll have all your information saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Here's the final wrap up for your 2022 taxes:

Your federal balance due is:               \$ 8,564.00

Your Guarantee of Accuracy:

Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Also included:

- We provide the Audit Support Center free of charge, in the unlikely event you get audited.

Many happy returns from TurboTax.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **04/18/2023**

# 2023 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

3,108.

REV 03/22/23 TTO

1555

612-42-6504  
FREEMAN C LEWIS, JR

11238 SW VILLAGE COURT APT 201  
PORT SAINT LUCIE FL 34987-4421

INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

612426504 FR LEWI 30 0 202312 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **06/15/2023**

## 2023 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

3,108.

REV 03/22/23 TTO

1555

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FREEMAN C LEWIS, JR

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INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

612426504 FR LEWI 30 0 202312 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **09/15/2023**

## 2023 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

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612426504 FR LEWI 30 0 202312 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **01/16/2024**

## 2023 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

3,108.

REV 03/22/23 TTO

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INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

612426504 FR LEWI 30 0 202312 430

**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 <b>Freeman C</b>	Last name <b>Lewis, Jr</b>	Your social security number <b>612-42-6504</b>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>11238 SW Village Court</b>		Apt. no. <b>201</b>
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Port Saint Lucie</b>		State <b>FL</b>
Foreign country name		ZIP code <b>349874421</b>
Foreign province/state/county		Foreign postal code
<b>Presidential Election Campaign</b> 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		

**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):
If more than four dependents, see instructions and check here <input type="checkbox"/>					Child tax credit
					Credit for other dependents
					<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.

<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	90,430.
<b>b</b>	Household employee wages not reported on Form(s) W-2	<b>1b</b>	
<b>c</b>	Tip income not reported on line 1a (see instructions)	<b>1c</b>	
<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
<b>e</b>	Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>	
<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>	
<b>g</b>	Wages from Form 8919, line 6	<b>1g</b>	
<b>h</b>	Other earned income (see instructions)	<b>1h</b>	0.
<b>i</b>	Nontaxable combat pay election (see instructions)	<b>1i</b>	
<b>z</b>	Add lines 1a through 1h	<b>1z</b>	90,430.
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRA distributions	<b>4a</b>	
<b>5a</b>	Pensions and annuities	<b>5a</b>	
<b>6a</b>	Social security benefits	<b>6a</b>	
<b>b</b>	Taxable interest	<b>2b</b>	
<b>b</b>	Ordinary dividends	<b>3b</b>	
<b>b</b>	Taxable amount	<b>4b</b>	
<b>b</b>	Taxable amount	<b>5b</b>	70,000.
<b>b</b>	Taxable amount	<b>6b</b>	
<b>c</b>	If you elect to use the lump-sum election method, check here (see instructions)		
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here	<b>7</b>	
<b>8</b>	Other income from Schedule 1, line 10	<b>8</b>	17,339.
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	177,769.
<b>10</b>	Adjustments to income from Schedule 1, line 26	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	177,769.
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	12,950.
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	
<b>14</b>	Add lines 12 and 13	<b>14</b>	12,950.
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b>	164,819.

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.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	33,392.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	33,392.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	33,392.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	7,000.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	40,392.	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	18,002.
	<b>b</b>	Form(s) 1099	<b>25b</b>	14,000.
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	32,002.
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC) NO	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>		
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	32,002.	

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

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	8,564.
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	174.

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

<b>Sign Here</b>	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.) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Phone no. (707) 398-1511	Email address									

<b>Paid Preparer Use Only</b>	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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

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

Freeman C Lewis, Jr

Your social security number

612-42-6504

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	4,500.
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	12,839.
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	12,839.
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	17,339.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Freeman C Lewis, Jr**Your social security number**  
612-42-6504**Part I Tax**

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

**Part II Other Taxes**

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

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Reserved for future use . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	7,000.

# Electronic Filing Instructions for your 2022 California Tax Return

Important: Your taxes are not finished until all required steps are completed.



Freeman C Lewis, Jr  
11238 SW Village Court APT 201  
Port Saint Lucie, FL 34987-4421

<b>Balance Due/Refund</b>	Your California state tax return (Form 540NR) shows a refund due to you in the amount of \$1,402.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 325111829431 Routing Transit Number: 121000358.		
<b>Where's My Refund?</b>	Before you call the Franchise Tax Board with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Franchise Tax Board directly at 1-800-338-0505. From outside of California use 1-916-845-6500. You can also visit the Franchise Tax Board web site at <a href="http://www.ftb.ca.gov/online/refund/">http://www.ftb.ca.gov/online/refund/</a> .		
<b>What You Need to Sign</b>	Sign and date Form 8453-OL within 1 day of acceptance.		
<b>Do Not Mail</b>	Do not mail a paper copy of your tax return. Since you filed electronically, the Franchise Tax Board already has your return.		
<b>What You Need to Keep</b>	Your Electronic Filing Instructions (this form) - Form 8453-OL and attachment(s) A copy of your state and federal returns		
<b>2022 California Tax Return Summary</b>	Taxable Income	\$	87,715.00
	Total Tax	\$	6,392.00
	Total Payments/Credits	\$	7,794.00
	Amount to be Refunded	\$	1,402.00
	Effective Tax Rate		3.69%

TAXABLE YEAR	<b>California Online e-file Return Authorization for Individuals</b>	FORM
<b>2022</b>		<b>8453-OL</b>

Your first name and initial FREEMAN C		Last name LEWIS	Suffix JR	Your SSN or ITIN 612-42-6504
If filing jointly, spouse's/RDP's first name and initial		Last name	Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box 11238 SW VILLAGE COURT		Apt. no./ste. no. APT 201	PMB/private mailbox	Daytime telephone number (707) 398-1511
City PORT SAINT LUCIE			State FL	ZIP code 34987-4421
Foreign country name		Foreign province/state/county		Foreign postal code

**Part I Tax Return Information** (whole dollars only)

1 California adjusted gross income. See instructions .....	1	90430
2 Refund or no amount due. See instructions .....	2	1402
3 Amount you owe. See instructions .....	3	

**Part II Settle Your Account Electronically for Taxable Year 2022** (Pay by 4/18/2023)4 ☒ Direct deposit of refund5 ☐ Electronic funds withdrawal 5a Amount \_\_\_\_\_ 5b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_**Part III Make Estimated Tax Payments for Taxable Year 2023** These are NOT installment payments for the current amount you owe.

	First Payment 4/18/2023	Second Payment 6/15/2023	Third Payment 9/15/2023	Fourth Payment 1/16/2024
6 Amount				
7 Withdrawal date				

**Part IV Banking Information** (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below _____ 1402	12 The remaining amount of my refund for direct deposit _____
9 Routing number 121000358	13 Routing number _____
10 Account number 325111829431	14 Account number _____
11 Type of account: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	15 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

**Part V Declaration of Taxpayer(s)**

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2022 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**

Your signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's/RDP's signature. If filing jointly, both must sign.  
*It is unlawful to forge a spouse's/RDP's signature.*

Date \_\_\_\_\_

2022

# California Nonresident or Part-Year Resident Income Tax Return

540NR

APE

ATTACH FEDERAL RETURN

612-42-6504 LEWI  
FREEMAN C LEWIS

22  
JR

11238 SW VILLAGE COURT APT 201  
PORT SAINT LUCIE FL 34987-4421  
02-13-1990

If your California filing status is different from your federal filing status, check the box here ☐

Filing Status

1 ☒ Single 4 ☐ Head of household (with qualifying person). See instructions.

2 ☐ Married/RDP filing jointly. See instr. 5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died.   
See instructions.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ☐ 6

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ☒ 7  X \$140 = ☒ \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ☒ 8  X \$140 = ☒ \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ☒ 9  X \$140 = ☒ \$

10 **Dependents: Do not include yourself or your spouse/RDP.**

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ☒ 10  X \$433 = ☒ \$

REV 03/18/23 TTO

Your name: LEWIS Your SSN or ITIN: 612-42-6504

11 Exemption amount: Add line 7 through line 10 11 \$ 140

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	12	90430	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	177769	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	14	4500	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	173269	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16		.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	17	173269	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	18	5202	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	19	168067	.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule			
		<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	12384	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	90430	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	87715	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0737	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	6465	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.5219	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions	39	73	.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	40	6392	.00	
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00	
42	Add line 40 and line 41	42	6392	.00	

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	50		.00
	51	Credit for joint custody head of household. See instructions	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

REV 03/18/23 TTO



Your name: **LEWIS** Your SSN or ITIN: **612-42-6504**

Special Credits continued

- 58 Enter credit name  code  and amount. . . . . 58  .00
- 59 Enter credit name  code  and amount. . . . . 59  .00
- 60 To claim more than two credits. See instructions. . . . . 60  .00
- 61 Nonrefundable Renter's Credit. See instructions . . . . . 61  .00
- 62 Add line 50 and line 55 through 61. These are your total credits . . . . . 62  .00
- 63 Subtract line 62 from line 42. If less than zero, enter -0- . . . . . 63  6392 .00

Other Taxes

- 71 Alternative Minimum Tax. Attach Schedule P (540NR). . . . . 71  .00
- 72 Mental Health Services Tax. See instructions . . . . . 72  .00
- 73 Other taxes and credit recapture. See instructions . . . . . 73  .00
- 74 Add line 63, line 71, line 72, and line 73. This is your total tax. . . . . 74  6392 .00

Payments

- 81 California income tax withheld. See instructions . . . . . 81  7794 .00
- 82 2022 CA estimated tax and other payments. See instructions . . . . . 82  .00
- 83 Withholding (Form 592-B and/or Form 593). See instructions. . . . . 83  .00
- 84 Excess SDI (or VPD) withheld. See instructions . . . . . 84  .00
- 85 Earned Income Tax Credit (EITC). See instructions . . . . . 85  .00
- 86 Young Child Tax Credit (YCTC). See instructions . . . . . 86  .00
- 87 Foster Youth Tax Credit (FYTC). See instructions . . . . . 87  .00
- 88 Add line 81 through line 87. These are your total payments. See instructions . . . . . 88  7794 .00

ISR Penalty

- 91 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage. . . . . ☒ X  
If you did not check the box, see instructions.  
Individual Shared Responsibility (ISR) Penalty. See instructions . . . . . 91  .00

Overpaid Tax/Tax Due

- 92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91,  
subtract line 91 from line 88. . . . . 92  7794 .00
- 93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,  
subtract line 88 from line 91. . . . . 93  .00
- 101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92. . . . . 101  1402 .00
- 102 Amount of line 101 you want applied to your **2023** estimated tax . . . . . 102  .00
- 103 Overpaid tax available this year. Subtract line 102 from line 101 . . . . . 103  1402 .00

REV 03/18/23 TTO

Your name: LEWIS

Your SSN or ITIN: 612-42-6504

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 104 .00

	Code	Amount
California Seniors Special Fund. See instructions . . . . .	400	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	401	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	403	.00
California Breast Cancer Research Voluntary Tax Contribution Fund. . . . .	405	.00
California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .	406	.00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	407	.00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . .	408	.00
California Sea Otter Voluntary Tax Contribution Fund . . . . .	410	.00
California Cancer Research Voluntary Tax Contribution Fund . . . . .	413	.00
School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . .	422	.00
State Parks Protection Fund/Parks Pass Purchase . . . . .	423	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund. . . . .	424	.00
Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	425	.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . .	431	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	438	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . .	439	.00
Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	440	.00
Suicide Prevention Voluntary Tax Contribution Fund . . . . .	444	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund. . . . .	445	.00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund . . . . .	446	.00
120 Add amounts in code 400 through code 446. This is your total contribution . . . . .	120	.00

121 AMOUNT YOU OWE. Add line 93, line 104, and line 120. See instructions. Do not send cash.

Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001. . . . .

Pay Online – Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information.

REV 03/18/23 TTO

Amount  
You Owe

Your name: LEWIS

Your SSN or ITIN: 612-42-6504

Interest and Penalties

122 Interest, late return penalties, and late payment penalties. . . . . 122

123 Underpayment of estimated tax.

Check the box: ☐ FTB 5805 attached ☐ FTB 5805F attached . . . . . 123

124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 124

Refund and Direct Deposit

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.

Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. . . . . 125

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

☐ Routing number

☒ Type

☐ Account number

☐ 126 Direct deposit amount

121000358

☒ Checking

325111829431

1402

☐ Savings

.00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

☐ Routing number

☐ Type

☐ Account number

☐ 127 Direct deposit amount

☐ Checking

☐ Savings

.00

Voter Info.

For voter registration information, check the box and go to [sos.ca.gov/elections](https://sos.ca.gov/elections). See instructions . . . . .

**IMPORTANT:** Attach a copy of your complete federal return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

☒ Your email address. Enter only one email address.

☐ Preferred phone number

7073981511

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

SELF-PREPARED

Firm's name (or yours, if self-employed)

☐ PTIN

Firm's address

☐ Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .

☐ Yes

☒ No

Print Third Party Designee's Name

Telephone Number

# California Adjustments — 2022 Nonresidents or Part-Year Residents

CA (540NR)

**Important:** Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

FREEMAN C LEWIS, JR

SSN or ITIN

612426504

**Part I Residency Information.** Complete all lines that apply to you and your spouse/RDP for taxable year 2022.**During 2022:****1** My California (CA) Residency (Check one)**a** Myself: ☐ Nonresident ☒ Part-Year Resident ☐ Resident**b** Spouse: ☐ Nonresident ☐ Part-Year Resident ☐ Resident

	Yourself	Spouse/RDP
<b>2 a</b> I was domiciled in (enter two letter code, see instructions) . . . . .	<input type="radio"/> FL	<input type="radio"/> ____
<b>b</b> I was in the military and stationed in (enter two letter code). . . . .	<input type="radio"/> ____	<input type="radio"/> ____
<b>3</b> I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input type="radio"/> ____ / ____ / ____	<input type="radio"/> ____ / ____ / ____
<b>4</b> I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> FL 0 6/0 1/2 0 2 2	<input type="radio"/> ____ / ____ / ____
<b>5</b> I was a CA nonresident the entire year (enter state of residence). . . . .	<input type="radio"/> ____	<input type="radio"/> ____
<b>6</b> The number of days I spent in CA for any purpose was: . . . . .	<input type="radio"/> 1 5 2	<input type="radio"/> ____
<b>7</b> I owned a home/property in CA (enter Y for Yes, N for No) . . . . .	<input type="radio"/> N	<input type="radio"/> ____
<b>8 Before 2022:</b> I was a CA resident for the period of . . . . .	<input type="radio"/> 0 1/0 1/2 0 2 2- <input type="radio"/> 0 5/3 1/2 0 2 2	<input type="radio"/> ____ / ____ / ____ - <input type="radio"/> ____ / ____ / ____

**Part II Income Adjustment Schedule****Section A — Income**

from federal Form 1040 or 1040-SR

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . .	<input type="radio"/> 90430	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 90430	<input type="radio"/> 90430
<b>b</b> Household employee wages not reported on federal Form(s) W-2. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Tip income not reported on line 1a. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instr. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Wages from federal Form 8919, line 6 . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Other earned income. See instructions . . . . .	<input type="radio"/> 0	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0	<input type="radio"/>
<b>i</b> Nontaxable combat pay election. See instructions . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>z</b> Add line 1a through line 1i . . . . .	<input type="radio"/> 90430	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 90430	<input type="radio"/> 90430
<b>2</b> Taxable interest. <b>a</b> <input type="radio"/> . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input type="radio"/> . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> IRA distributions. See instructions. <b>a</b> <input type="radio"/> . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input type="radio"/> 70000 . . . . .	<input type="radio"/> 70000	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 70000	<input type="radio"/> 0
<b>6</b> Social security benefits. <b>a</b> <input type="radio"/> . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Capital gain or (loss). See instructions . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Section B — Additional Income from federal Schedule 1 (Form 1040)		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1	Taxable refunds, credits, or offsets of state and local income taxes. . . . .	1				
2 a	Alimony received. See instructions. . .	2a				
3	Business income or (loss). See instructions. .	3				
4	Other gains or (losses) . . . . .	4				
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	5				
6	Farm income or (loss) . . . . .	6				
7	Unemployment compensation . . . . .	7	4500	4500		
8	<b>Other income:</b>					
a	Federal net operating loss . . . . .	8a				
b	Gambling . . . . .	8b				
c	Cancellation of debt . . . . .	8c				
d	Foreign earned income exclusion from federal Form 2555 . . . . .	8d				
e	Income from federal Form 8853 . . . . .	8e				
f	Income from federal 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 . . . . .	8m				
n	IRC Section 951(a) inclusion . . . . .	8n				
o	IRC Section 951A(a) inclusion . . . . .	8o				
p	IRC Section 461(l) excess business loss adjustment . . . . .	8p				
q	Taxable distributions from an ABLE account . . . . .	8q				
r	Scholarship and fellowship grants not reported on federal Form(s) W-2. . . . .	8r	12839		12839	0
s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. . . . .	8s				
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . .	8t				
u	Wages earned while incarcerated. . . . .	8u				
z	Other income. List type and amount. <input type="radio"/> _____	8z				
9 a	Total other income. Add line 8a through line 8z. . . . .	9a	12839		12839	0

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		A	B	C	D	E
Section B — Additional Income Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>b1</b>	Disaster loss deduction from form FTB 3805V . . . . . <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b>	NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b>	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . . <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10</b>	<b>Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C . . . . . <b>10</b>	<input checked="" type="radio"/> 177769	<input checked="" type="radio"/> 4500	<input checked="" type="radio"/>	<input checked="" type="radio"/> 173269	<input checked="" type="radio"/> 90430

**Section C — Adjustments to Income**  
from federal Schedule 1 (Form 1040)

<b>11</b>	Educator expenses . . . . . <b>11</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b>	Health savings account deduction . . . . . <b>13</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>14</b>	Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>15</b>	Deductible part of self-employment tax. See instructions . . . . . <b>15</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>16</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>17</b>	Self-employed health insurance deduction. See instructions . . . . . <b>17</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>18</b>	Penalty on early withdrawal of savings . . <b>18</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>19</b>	<b>a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ <b>19a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>20</b>	IRA deduction . . . . . <b>20</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>21</b>	Student loan interest deduction . . . . . <b>21</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>22</b>	Reserved for future use . . . . . <b>22</b>					
<b>23</b>	Archer MSA deduction . . . . . <b>23</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>24</b>	<b>Other adjustments:</b>					
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . . <b>24b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>d</b>	Reforestation amortization and expenses . . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . . <b>24e</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>

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	A	B	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 . . . . . 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount.  <input checked="" type="radio"/> . . . . . 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E . . . . . 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . 27	<input checked="" type="radio"/> 177769	<input checked="" type="radio"/> 4500	<input checked="" type="radio"/>	<input checked="" type="radio"/> 173269	<input checked="" type="radio"/> 90430

<b>Part III Adjustments to Federal Itemized Deductions</b>	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
Check the box if you did NOT itemize for federal but will itemize for California . . . . . <input checked="" type="radio"/> <input type="checkbox"/>			

**Medical and Dental Expenses** See instructions.

1 Medical and dental expenses . . . . . 1	<input checked="" type="radio"/>		
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . 2	<input checked="" type="radio"/> 177769		
3 Multiply line 2 by 7.5% (0.075) . . . . . 3	<input checked="" type="radio"/> 13333		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . 4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Taxes You Paid**

5a State and local income tax or general sales taxes . . . . . 5a	<input checked="" type="radio"/> 8875	<input checked="" type="radio"/> 8875	
5b State and local real estate taxes . . . . . 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes . . . . . 5c	<input checked="" type="radio"/> 0		
5d Add line 5a through line 5c. . . . . 5d	<input checked="" type="radio"/> 8875		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . . . Enter the amount from line 5a, column B in line 5e, column B . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . 5e	<input checked="" type="radio"/> 8875	<input checked="" type="radio"/> 8875	<input checked="" type="radio"/> 0
6 Other taxes. List type <input checked="" type="radio"/> . . . . . 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. . . . . 7	<input checked="" type="radio"/> 8875	<input checked="" type="radio"/> 8875	<input checked="" type="radio"/> 0

**Interest You Paid**

8a Home mortgage interest and points reported to you on federal Form 1098 . . . . . 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098 . . . . . 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c Points not reported to you on federal Form 1098 . . . . . 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d Reserved for future use . . . . . 8d			
8e Add line 8a through line 8c. . . . . 8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. . . . . 9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Gifts to Charity**

11 Gifts by cash or check . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. . . . . 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 . . . . . 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

<b>Part III</b> Adjustments to Federal Itemized Deductions Continued	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
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#### Casualty and Theft Losses

<b>15</b> Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . . .	<b>15</b>		
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#### Other Itemized Deductions

<b>16</b> Other—from list in federal instructions . . . . .	<b>16</b>		
<b>17</b> Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . .	<b>17</b>	8875	0

<b>18</b> Total. Combine line 17 column A less column B plus column C . . . . .	<b>18</b>		0
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#### Job Expenses and Certain Miscellaneous Deductions

<b>19</b> Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. . . . .	<b>19</b>		
<b>20</b> Tax preparation fees. . . . .	<b>20</b>		
<b>21</b> Other expenses: investment, safe deposit box, etc. List type <input type="radio"/> . . . . .	<b>21</b>	0	
<b>22</b> Add line 19 through line 21 . . . . .	<b>22</b>	0	
<b>23</b> Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/> 177769			
<b>24</b> Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . .	<b>24</b>	3555	
<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .	<b>25</b>		0
<b>26</b> Total Itemized Deductions. Add line 18 and line 25. . . . .	<b>26</b>		0
<b>27</b> Other adjustments. See instructions. Specify. <input type="radio"/> . . . . .	<b>27</b>		
<b>28</b> Combine line 26 and line 27. . . . .	<b>28</b>		0

#### 29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately . . . . .	\$229,908
Head of household . . . . .	\$344,867
Married/RDP filing jointly or qualifying surviving spouse/RDP. . . . .	\$459,821

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 . . . . .	<b>29</b>		0
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#### 30 Enter the larger of the amount on line 29 or your standard deduction listed below:

Single or married/RDP filing separately. See instructions. . . . .	\$5,202		
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . .	\$10,404	<input checked="" type="radio"/> 30	<div>5202</div>

#### Part IV California Taxable Income

<b>1</b> California AGI. Enter your California AGI from Part II, line 27, column E . . . . .	<b>1</b>		90430
<b>2</b> Enter your deductions from line 30 . . . . .	<b>2</b>	5202	
<b>3</b> Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . .	<b>3</b>	0.5219	
<b>4</b> California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 . . . . .	<b>4</b>		2715
<b>5</b> California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . .	<b>5</b>		87715

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**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 <b>Freeman C</b>	Last name <b>Lewis, Jr</b>	Your social security number <b>612-42-6504</b>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>11238 SW Village Court</b>		Apt. no. <b>201</b>
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Port Saint Lucie</b>		State <b>FL</b>
Foreign country name		ZIP code <b>349874421</b>
Foreign province/state/county		Foreign postal code
<b>Presidential Election Campaign</b> 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		

**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

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

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b> 90,430.
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .	<b>1d</b>
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .	<b>1f</b>
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>
	<b>h</b> Other earned income (see instructions) . . . . .	<b>1h</b> 0.
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>	
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b> 90,430.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>	<b>2b</b> Taxable interest . . . . . <b>2b</b>
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>b</b> Ordinary dividends . . . . . <b>3b</b>
	<b>4a</b> IRA distributions . . . . . <b>4a</b>	<b>b</b> Taxable amount . . . . . <b>4b</b>
If you did not get a Form W-2, see instructions.	<b>5a</b> Pensions and annuities . . . . . <b>5a</b>	<b>b</b> Taxable amount . . . . . <b>5b</b> 70,000.
	<b>6a</b> Social security benefits . . . . . <b>6a</b>	<b>b</b> Taxable amount . . . . . <b>6b</b>
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>	
Attach Sch. B if required.	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>
	<b>8</b> Other income from Schedule 1, line 10 . . . . .	<b>8</b> 17,339.
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b> 177,769.
<b>Standard Deduction for—</b> • 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.	<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b> 177,769.
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b> 12,950.
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>
	<b>14</b> Add lines 12 and 13 . . . . .	<b>14</b> 12,950.
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b> 164,819.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	33,392.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	33,392.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	33,392.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	7,000.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	40,392.	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:			
	<b>a</b>	Form(s) W-2	<b>25a</b>	18,002.	
	<b>b</b>	Form(s) 1099	<b>25b</b>	14,000.	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>		
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	32,002.	
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>		
	<b>27</b>	Earned income credit (EIC) NO	<b>27</b>		
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>		
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>		
	<b>30</b>	Reserved for future use	<b>30</b>		
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>			
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>			
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	32,002.		

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

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	8,564.
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	174.

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

<b>Sign Here</b>	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.) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Phone no. (707) 398-1511	Email address									

<b>Paid Preparer Use Only</b>	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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

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

Freeman C Lewis, Jr

Your social security number

612-42-6504

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	4,500.
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	12,839.
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	12,839.
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	17,339.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Freeman C Lewis, Jr**Your social security number**  
612-42-6504**Part I Tax**

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

**Part II Other Taxes**

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

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Reserved for future use . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	7,000.