

22

(T) Cespedes,Marvin A

(S) CESPEDES,ANNA

2610 N NEWCASTLE AVE
CHICAGO, IL 60707**H&R BLOCK**
OFFICE NUMBER: 19881

CONFIDENTIAL CLIENT INFORMATION

TAXPAYER

Cespedes,Marvin

CELL

BEST TIME TO CALL:

(T)SSN

E-MAIL ADDRESS:

FILING STATUS:

ONLINE RETURN:

FED EFILE SETTLEMENT:

STATE EFILE SETTLEMENT:

(773)853-5292

Anytime

361-76-4870

mcespo@gmail.com

2-Married Filing Jointly

Approve Online | Self Select PIN

IRS Refund | Direct Deposit

See GENERAL

TAX PREPARER

Geraldine Zahra

TAX PREP START DATE: 03-20-2023

TAX PREP FINISH DATE: 09-20-2023

NEW or RETURNING: New

RETURNS PREPARED:

Federal 1040

State/City AZ, IL

E-SIGNED DOCUMENTS: No

Applied Refund Advance: NA

BLOCK FEES

RETURN PREP FEE: \$99.00

COUPONS AND PRIOR PAYMENTS: \$(587.00)

OTHER FEE(s): \$40.00*

TOTAL FEES \$0.00

* FEES INCLUDE:Peace Of Mind (\$40.00)

DEPENDENTS NAME: 2 Total	RELATIONSHIP	MONTH(S)	Tax Identity Shield
CEPESDES,ADNREW	Son	12	NA
CEPESDES,Alexander	Son	12	NA

GENERAL

ENTITY	ADJUSTED GROSS INCOME	TAXABLE INCOME	TAX LIABILITY	TOTAL PAYMENTS	REFUND / BALANCE DUE	SETTLEMENT OPTION
FEDERAL	122573	95499	12239	9408	326	IRS Refund Direct Deposit
ILLINOIS	122573	112478	5568	2304	-3339	DOR Bal Due Direct Debit

FORM W2 INFO: Federal

SOURCE	EIN	O	TYPE	FEDERAL WAGES W/H	SS WAGES W/H	MEDICARE WAGES W/H	DEF COMP	ALLOC TIPS	DCB	EPHC	STATE	STATE WAGES W/H	LOCAL WAGES W/H
BROOKLYN BEDDING LLC	27-1148743	T	R	113837	9408	113837	7058	113837	1651		IL	113837	2155
CHAMBERLAIN	20-2452410	S	R	3000		3000	186	3000	44		IL	3000	149
UNIVERSITY				-----	-----	-----	-----	-----	-----	-----		-----	-----
				116837	9408	116837	7244	116837	1695	0		116837	2304
													0
													0

FORM W2 INFO: State

INTEREST

SOURCE	EIN	GROSS	EXEMPT	BACK-UP W/H
DEPARTMENT OF THE TREASURY	38-1798424	108		

DIVIDENDS

PAYER	OWNER	ORDINARY INCOME	QUALIFIED DIVIDENDS	CAPITAL GAINS	NON-TAXABLE	EXEMPT INCOME	NOMINEE DISTRIBUTIONS	BACKUP W/H
FUNDRISE REAL	J				70			
ESTATE INTERVAL								
FUND								
VANGUARD	J	58	32					
MARKETING CORPOR								



H&R BLOCK®

BLOCK ADVANTAGE

Marvin Cespedes
& Anna Cespedes

09/21/23

YOUR TAX PROFESSIONAL TODAY:

Geraldine Zahra
800-472-5625
1301 Main St Ste 101B
Kansas City, MO, 64105

WE'RE OPEN YEAR-ROUND:

Call 800-472-5625
Visit hrblock.com/myblock.
Download the MyBlock App.

HOW WE MAXIMIZED YOUR REFUND:

I helped you claim the Child Tax Credit, reducing your taxes by: \$4,000.00
In total, we reduced your tax liability by: **\$4,000.00**

Because I helped you get all the deductions and credits you are entitled to, you paid 7% of your total income in taxes. This is your Effective Tax Rate for 2022.

YOUR TAX PREPARATION AND RELATED FEES:

Tax Preparation:	\$99.00
Coupons and Prior Payments:	(\$587.00)
Other Fee(s):	\$40.00
Total:	\$0.00

WHAT YOU CAN EXPECT:

Federal Refund :	\$326.00
Illinois State Balance Due:	\$3,339.00
See below for balance due instructions	

WHAT YOU NEED TO KNOW:

To check the status of your return, visit hrblock.com/myreturnstatus or call 866-761-1040. You'll need your Social Security number and date of birth.

Refund: Federal and State refund timing varies. Delivery of your Federal refund may be delayed if the IRS selects your return for further review. The Department of Treasury Offset Program may offset your tax refund to pay delinquent federal student loans, child support or other debt. Call the Treasury Offset Program Call Center at 800-304-3107 if you have questions.

Balance Due: If you have a Federal balance due and did not make arrangements today to pay the full amount, go to [DirectPay at IRS.gov](https://irs.gov) or mail-in a check to pay the remaining balance by April 18. If you pay by credit/debit card, payment processor will assess a convenience fee. No part of this service fee goes to H&R Block. If you selected an installment plan, visit [IRS.gov](https://irs.gov) to apply for an online payment agreement. If you have a State balance due and did not make arrangements today to pay the full amount, you can pay the remaining balance by credit/debit card or check. Follow state instructions to avoid additional penalties/fees.

Bank Account Information: The bank account that will be used for your federal refund and/or balance due is:
Routing Transit Number (RTN): 124003116 Deposit Account Number (DAN): XXXXXX9695

Extension: If you filed an extension, the original return must be filed by October 15. Any balance due must be paid by April 18 to avoid penalties/interest.

We're Open All Year! Call 800-HRBLOCK 800-472-5625 or visit hrblock.com to schedule an appointment.

The H&R Block Advantage document provides information that could help you improve your tax and financial situation, but your actual tax situation may change materially depending on future changes to the law and changes in your personal and financial circumstances. If your circumstances do change, we suggest that you review the change with your tax professional.

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& Anna Cespedes**

09/21/23

FEDERAL TAX RETURN SUMMARY 2022

Income	Year 2022	Year 2021	Change(\$)
Wages, salaries, tips, etc.:	\$116,837	\$186,132	(\$69,295)
Interest income:	\$109	\$24	\$85
Ordinary dividend income:	\$59	\$0	\$59
Refunds of state and local taxes:	\$0	\$0	\$0
Business income or (loss) (Schedule C):	\$5,991	\$0	\$5,991
Capital gain or (loss) (Schedule D):	\$0	\$0	\$0
Other gains or (losses) (Form 4797):	\$0	\$0	\$0
IRA distributions and pension income:	\$0	\$0	\$0
Rental real estate, partnerships, estates, etc. (Schedule E):	\$0	\$0	\$0
Farm income or (loss) (Schedule F):	\$0	\$0	\$0
Unemployment compensation:	\$0	\$0	\$0
Taxable social security income:	\$0	\$0	\$0
Other income:	\$0	\$0	\$0
Total income:	\$122,996	\$186,156	(\$63,160)

Adjustments

Student loan interest deduction:	\$0	\$0	\$0
Domestic production activities deduction:	\$0	\$0	\$0
IRA contributions:	\$0	\$0	\$0
Deductible part of self-employment tax:	\$423	\$0	\$423
Self-employed health insurance:	\$0	\$0	\$0
Self-employed SEP, SIMPLE, and qualified plans:	\$0	\$0	\$0
Other adjustments:	\$0	\$0	\$0
Charitable contributions if taking standard deduction:	\$0	N/A	\$0
Total Adjustments:	\$423	\$0	\$423

Adjusted Gross Income (AGI)

This is your total income less total adjustments:	\$122,573	\$186,156	(\$63,583)
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Deductions

Itemized/Standard Deductions:	\$25,900	\$25,100	\$800
Medical and dental expenses:	\$0	\$0	\$0
Taxes paid:	\$5,915	\$0	\$5,915
Interest paid:	\$3,638	\$0	\$3,638
Gifts to charity:	\$0	\$0	\$0
Casualty and theft losses:	\$0	\$0	\$0
Other miscellaneous deductions:	\$0	\$0	\$0
Qualified business income deduction:	\$1,174	\$0	\$1,174

Tax Computation

Tax:	\$0	\$0	\$0
Alternative minimum tax:	\$0	\$0	\$0
Excess Advance Premium Tax Credit Repayment:	\$0	\$0	\$0

Other Taxes

Self-employment tax:	\$846	\$0	\$846
Other Taxes:	\$0	\$0	\$0
Total Taxes:	\$9,082	\$26,929	(\$17,847)

Credits

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09/21/23

Child and other dependents tax credit:	\$4,000	\$0	\$4,000
Foreign tax credit:	\$3	\$0	\$3
Child Care Credit:	\$0	\$0	\$0
Other Credits:	\$0	\$0	\$0
Total Credits:	\$4,003	\$0	\$4,003

Payments

Federal income tax withheld:	\$9,408	\$31,650	(\$22,242)
Estimated payments:	\$0	\$0	\$0
Earned Income Credit:	\$0	\$0	\$0
Additional Child Tax Credit:	\$0	\$1,000	(\$1,000)
Recovery rebate credit:	\$0	N/A	\$0
Qualified sick and family leave credit:	\$0	N/A	\$0
Deferral for certain Schedule H or Schedule SE filers:	\$0	N/A	\$0
Other Payments:	\$0	\$0	\$0
Total Payments:	\$9,408	\$32,650	(\$23,242)

Refund

Amount overpaid:	\$326	\$5,721	(\$5,395)
Overpayment applied to next year:	\$0	\$0	\$0
Refund:	\$326	\$5,721	(\$5,395)
Amount Due:	\$0	\$0	\$0
Penalty:	\$0	\$0	\$0

Other Computations

Marginal tax bracket:	22%
Effective tax Rate:	10%
Filing Status:	MFJ

Married Filing Jointly	Tax Bracket
\$0 - \$20,550	10%
\$20,550 - \$83,550	12%
\$83,550 - \$178,150	22%
\$178,150 - \$340,100	24%
\$340,100 - \$431,900	32%
\$431,900 - \$647,850	35%
\$647,850 or greater	37%

--\$20,550 of your income was taxed at 10%

--\$63,000 of your income was taxed at 12%

--\$11,949 of your income was taxed at 22%

Your effective tax rate is 10%
You paid \$12,239 in federal income taxes

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We stand behind our work.



Maximum Refund Guarantee¹

We'll get you the largest refund to which you're entitled or your tax preparation is free. No one can get you a bigger refund than H&R Block - guaranteed.



100% Accuracy Guarantee

If we make an error on your return, we'll pay any penalties and interest due to our error.



Tax Notice Services²

If we made an error on your tax return, we'll address the resulting letter at no additional cost.

24/7 access to your info

Log in to your personalized MyBlock account anytime, anywhere, to:

- Check your e-file return status
- View your tax returns
- Review your tax checklist
- Share tax docs with your Tax Pro
- Access your Emerald Card®
- Go paperless with digital docs

hrblock.com/myblock

We're here all year.

Our experienced tax pros are available by appointment to help in person all year long.

Call 800-HRBLOCK
(800-472-5625) or visit
hrblock.com to schedule
an appointment.

¹ Refund claims must be made during the calendar year in which the return was prepared. Amendment included at no additional charge.

² H&R Block will explain the position taken by the IRS or other taxing authority and assist you in preparing an audit response. Does not include in person Audit Representation.

Statement of Profit and Loss

For the year ended December 31, 2022

MARVIN CEPEDES

Income	2022 Amounts	2021 Amounts	Difference
Gross receipts or sales	6,250		
Returns and allowances			
Net sales	6,250		
Cost of goods sold			
Gross profit	6,250		
Other income			
Gross income	6,250		
Expenses			
Advertising			
Car and truck expenses			
Commissions and fees			
Contract labor			
Depletion			
Depreciation and section 179 expense			
Employee benefit programs			
Insurance			
Interest: Mortgage			
Interest: Other			
Legal and professional services			
Office expenses			
Pension and profit-sharing plans			
Rent or lease: Vehicles, machinery and equipment			
Rent or lease: Other business property			
Repairs and maintenance			
Supplies			
Taxes and licenses			
Travel			
Deductible meals			
Utilities			
Wages			
Other expenses	259		
Total expenses	259		
Net income (loss)	5,991		

Note: This report is based solely upon information that you provided to H&R Block. We do not perform any independent verification of your information, and this report should not be relied upon by third parties.

BUSINESS STRUCTURE ANALYSIS

MARVIN A CESPEDES AND ANNA CESPEDES

Keep for Your Records

Schedule C Business Name: MARVIN CEPEDES

1. Net profit or (loss) from Schedule C Line 31	1.	5,991
If Line 1 is less than 0, stop , there is no self-employment tax due from this Schedule C business activity and forming an S Corporation will not save any self-employment taxes. There may still be other reasons to consider a change in business organization, see below for discussion points.		
2. Self-employment income from other sources (other Schedule Cs, Schedule Fs, or Partnership K-1s)	2.	
3. Total self-employment income (line 1 plus line 2)	3.	5,991
4. Total income subject to self-employment tax (multiply line 3 by 92.35%)	4.	5,533
5. Maximum self-employment income and wages subject to social security (or equivalent) tax	5.	147,000
6. Total wages, tips, and other amounts subject to social security tax	6.	113,837
7. Remaining social security max (line 5 less sum of line 2 and line 6, enter 0 if 0 or less)	7.	33,163
8. Amount from line 1 subject to self-employment tax (multiply line 1 x 92.35%)	8.	5,533
9. Social security tax due from this business (smaller of line 7 or line 8 multiplied by 12.4%)	9.	686
10. Medicare tax due from this business (multiply line 8 by 2.9%)	10.	160
11. Total self-employment tax from this business (line 9 plus line 10)	11.	846
12. Total self-employment tax from Schedule SE line 12	12.	846
13. Estimated reasonable salary (multiply line 1 by 60%)	13.	3,595
14. Reasonable salary as discussed with the taxpayer (IRS guidance is between 40% and 60% of net profits, but facts and circumstances determine what is actually a reasonable salary)	14.	3,595
15. Employment taxes on reasonable salary (line 14 (or line 13 if line 14 is 0), multiplied by 15.3%, if reasonable salary is more than \$147,000, reasonable salary multiplied by 2.9% plus \$18,228)	15.	550
16. Self-employment income from other sources (from line 2 above)	16.	
17. Revised income subject to self-employment tax (multiply line 16 by 92.35%)	17.	0
18. Total previous wages, tips, and other amounts subject to social security tax (from line 6 above)	18.	113,837
19. Reasonable salary (line 14, or line 13 if line 14 is 0)	19.	3,595
20. Revised total wages, etc. subject to social security tax (line 18 plus line 19)	20.	117,432
21. Estimated social security withholding (multiply line 20 by 6.2%)	21.	7,281
22. If line 21 is greater than \$9,114, subtract 9,114 from line 21, otherwise enter 0. This is your estimated credit for excess social security tax withheld	22.	0
23. Revised remaining social security max (line 5 less line 20, enter 0 if 0 or less)	23.	29,568
24. Social security tax due on remaining self-employment income (multiply the smaller of line 17 or line 23 by 12.4%)	24.	0
25. Medicare tax due on remaining self-employment income (multiply line 17 by 2.9%)	25.	0
26. Revised self-employment tax (line 24 plus line 25)	26.	0
27. Estimated total employment and self-employment taxes paid (subtract line 22 from the sum of line 15 and line 26)	27.	550
28. Estimated savings in employment/self-employment taxes (subtract line 27 from line 12)	28.	296

Below are some additional points to consider when evaluating a change from a Schedule C to an S Corporation. Your tax professional may check some of the items that are specifically discussed, but others may apply.

Legal and organizational considerations include:

- ___ The state may require regular corporate board meetings and minutes.
- ___ A valid S Corporation election must be timely filed (usually by 3/15 of the first tax year).
- ___ Articles of incorporation must be submitted to the proper state authorities.
- ___ State registration fees must be paid and periodically renewed.
- ___ The state may require annual reporting and fees, as well as a registered agent.
- ___ There may be legal costs to transfer contracts, assets, and/or liabilities to the S Corporation.
- ___ Retirement plans (if any) may need to be restructured/revisited including reviewing non-discrimination rules for any other employees.
- ___ Health insurance plans may need to be restructured/revisited including impact to current and future employees if more than the owner is covered.

Business administration considerations include:

- ___ Additional administrative costs for maintaining compliance with corporate rules (board meetings and minutes).
- ___ Payroll administration and compliance costs if not currently paying wages to other employees.
- ___ Additional tax preparation expenses for payroll tax filings and 1120S return filings in addition to 1040 return costs.
- ___ Additional bookkeeping and accounting costs to accurately track corporate finances.
- ___ Additional banking costs and rules may apply for S Corporations.

Tax considerations include:

- ___ To be considered in the same tax year, your change to an S Corporation must be made either in the prior tax year, or within 2 months and 15 days of the current tax year.
- ___ Providing yourself a reasonable salary can change your Qualified Business Income Deduction.
- ___ Deductibility of your home office for business use can change when forming an S Corporation.
- ___ Reimbursement must be provided to employees using their personal vehicles for business purposes.
- ___ Any vehicle owned by the S Corporation will require tracking of actual expenses as opposed to the standard mileage rate.
- ___ S Corporations and its owners must handle health insurance and retirement plans carefully to maintain deductibility.
- ___ There could be impacts for the Net Investment Income Tax (Form 8960) and/or the Additional Tax on Medicare (Form 8959).
- ___ Taxes for your S Corporation may differ to Schedule C filers based on federal and state tax laws.
- ___ The S Corporations will need to file a Form 1120S before 3/15 (9/15 if extended) along with their 1040 return (4/15 or 10/15 if extended).
- ___ Payroll taxes will be required for you and any other employees.
- ___ Wages will likely be subject to federal and state unemployment taxes.
- ___ Family members under the age of 18 who work for the S Corporation will pay Social Security/Medicare which could be avoided for a Schedule C business.
- ___ Calculation of general business credits, if any, may be more complicated.

The decision to incorporate is an important one. These financial calculations and the considerations above are only some of the many factors to consider. You can schedule a full consultation where we can review your unique tax situation in more depth and provide a better estimate of tax savings. You may also want to seek the advice of an attorney to evaluate the full implications of entity selection and formation. Our services and advice are not a substitute for an attorney, and neither we nor our tax professionals provide legal advice or perform services performed by an attorney.

This worksheet is designed to estimate outcomes, but it does not predict actual results. Many additional factors could change the tax outcome, such as state taxes and other items mentioned below. The information is based on current year rates and limits and will change based on the tax year in which these changes are made.

When you are ready to form your entity, we can help! Visit blockadvisors.com/incorporate to learn more.

HRB TAX GROUP INC
1301 MAIN ST STE 101B
KANSAS CITY MO 64105
8004725625

09-20-2023

Marvin Cespedes
ANNA CESPEDES

INSTRUCTIONS FOR FILING 2022 FEDERAL FORM 1040/1040-SR

- .You will receive a refund of \$326.00.
- .You have elected to file your Federal return ELECTRONICALLY.
- .You have entered a PIN for your signature.
- .DO NOT MAIL A PAPER COPY OF YOUR RETURN TO THE IRS.

INSTRUCTIONS FOR FILING 2022 ILLINOIS FORM IL-1040

- .Your return has a balance due of \$3,339.00.
- .Your underpayment penalty is included.
- .You have elected to file your State return ELECTRONICALLY.
- .Sign form IL-8453.
- .You have elected EFW from your bank account on 09/20/2023.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only 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 one box. qualifying person is a child but not your dependent:

Your first name and middle initial MARVIN A		Last name CESPEDES	Your social security number 361-76-4870
If joint return, spouse's first name and middle initial ANNA		Last name CESPEDES	Spouse's social security number 359-82-9862
Home address (number and street). If you have a P.O. box, see instructions. 2610 N NEWCASTLE AVE			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
City, town, or post office. If you have a foreign address, also complete spaces below. CHICAGO		State IL	
ZIP code 60707			
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):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
ADNREW	CESPEDES	839-06-0858	SON	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ALEXANDER	CESPEDES	836-01-2972	SON	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If more than four dependents, see instructions and check here <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. Attach Sch. B if required. Standard Deduction for- <ul style="list-style-type: none">Single or Married filing separately, \$12,950Married filing jointly or Qualifying surviving spouse, \$25,900Head of household, \$19,400If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 116,837
	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
	i Nontaxable combat pay election (see instructions)	1i
	z Add lines 1a through 1h	1z 116,837
	2a Tax-exempt interest	2a
	3a Qualified dividends	3a 32
	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 5,991	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 122,996	
10 Adjustments to income from Schedule 1, line 26	10 423	
11 Subtract line 10 from line 9. This is your adjusted gross income	11 122,573	
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 1,174	
14 Add lines 12 and 13	14 27,074	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 95,499	

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	12,239
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	12,239
	19 Child tax credit or credit for other dependents from Schedule 8812	19	4,000
	20 Amount from Schedule 3, line 8	20	3
	21 Add lines 19 and 20	21	4,003
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	8,236
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	846
	24 Add lines 22 and 23. This is your total tax	24	9,082

Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	9,408
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	9,408
	26 2022 estimated tax payments and amount applied from 2021 return	26	
If you have a qualifying child, attach Sch. EIC.	27 Earned income credit (EIC)	27	
	28 Additional child tax credit from Schedule 8812	28	
	29 American opportunity credit from Form 8863, line 8	29	
	30 Reserved for future use	30	
	31 Amount from Schedule 3, line 15	31	
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33 Add lines 25d, 26, and 32. These are your total payments	33	9,408

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	326
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	326
Direct deposit? See instructions.	b Routing number 1 2 4 0 0 3 1 1 6	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number 1 0 9 8 1 0 9 6 9 5		
	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 checked="" type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
Designee's name	HRB TAX GROUP INC	Phone no.	847-455-7828
		Personal identification number (PIN)	13537

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			SOFTWARE ENGINEER	
	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.)
			NURSE	
	Phone no. 773-853-5292	Email address MCESPO@GMAIL.COM		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	GERALDINE ZAHRA	GERALDINE ZAHRA	09-20-2023	P02295533	
	Firm's name	HRB TAX GROUP INC			Phone no. 800-472-5625
	Firm's address	1301 MAIN ST STE 101B KANSAS CITY MO 64105			Firm's EIN 431871840

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2022)

SCHEDULE 1

(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022Attachment
Sequence No. **01**Department of the Treasury
Internal Revenue Service

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

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

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

MARVIN A CESPEDES AND ANNA CESPEDES

Your social security number

361-76-4870

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	5,991
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	
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	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	5,991

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	423
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	423

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 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **02**

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

MARVIN A CESPEDES AND ANNA CESPEDES

Your social security number

361-76-4870

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	846
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
	If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

Part II Other Taxes (continued)

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	17a		
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount:	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Reserved for future use		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	846

Schedule 2 (Form 1040) 2022

SCHEDULE 3

(Form 1040)

Additional Credits and Payments

OMB No. 1545-0074

2022Attachment
Sequence No. **03**Department of the Treasury
Internal Revenue Service

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

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

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

MARVIN A CESPEDES AND ANNA CESPEDES

Your social security number

361-76-4870

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	3
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
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	3

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

**Substitute for Form W-2, Wage and Tax Statement, or
Form 1099-R, Distributions From Pensions, Annuities, Retirement
or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

► Attach to Form 1040, 1040-SR, or 1040-X.

► Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **04**

You must take the following steps before filing Form 4852

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.
- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you to file with your return.

1 Name(s) shown on return MARVIN A CESPEDES	2 Your social security number 361-76-4870
---	---

3 Address
2610 N NEWCASTLE AVE CHICAGO IL 60707

4 Enter year in space provided and check one box. For the tax year ending December 31, 2022,
I have been unable to obtain (or have received an incorrect) ☒ Form W-2 **OR** ☐ Form 1099-R.

I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code BROOKLYN BEDDING LLC 5301 W BETHANY HOME RD GLENDALE AZ 85301	6 Employer's or payer's TIN (if known) 27-1148743
---	--

7 **Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	<u>113,837</u>	f State income tax withheld	<u>2,155</u>
b Social security wages	<u>113,837</u>	(Name of state) .	<u>IL</u>
c Medicare wages and tips	<u>113,837</u>	g Local income tax withheld	
d Social security tips		(Name of locality)	
e Federal income tax withheld	<u>9,408</u>	h Social security tax withheld	<u>7,058</u>
		i Medicare tax withheld	<u>1,651</u>

8 **Form 1099-R.** Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution		f Federal income tax withheld	
b Taxable amount		g State income tax withheld	
c Taxable amount not determined	<input type="checkbox"/>	(Name of state) .	
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	
e Capital gain (included on line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?

DETAILED EARNINGS STATEMENTS DATED 12/30/2022

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.

PLEASE REFER TO EFILED NOTE WITH TAX RETURN

For Paperwork Reduction Act Notice, see page 2.

Form **4852** (Rev. 9-2020)

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022Attachment
Sequence No. **09**

Name of proprietor MARVIN A CESPEDES		Social security number (SSN) 361-76-4870
A Principal business or profession, including product or service (see instructions) ADVERTISING, PUBLIC RELATIONS, & RELATED SERVICES		B Enter code from instructions 541800
C Business name. If no separate business name, leave blank. MARVIN CEPEDES		D Employer ID no. (EIN) (see instr.)
E Business address (including suite or room no.) 2610 N NEWCASTLE AVE City, town or post office, state, and ZIP code CHICAGO IL 60707		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2022, check here		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked .SEE ATTACHMENT.. <input type="checkbox"/>	1	6,250
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	6,250
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	6,250
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	6,250

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense (see instructions).	18	
9 Car and truck expenses (see instructions)	9	19 Pension & profit-sharing plans.	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20b	
12 Depletion	12	b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13	21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	23	
15 Insurance (other than health)	15	23 Taxes and licenses	24	
16 Interest (see instructions):		24 Travel and meals:	24a	
a Mortgage (paid to banks, etc.)	16a	a Travel	24b	
b Other	16b	b Deductible meals (see instructions)	25	
17 Legal and professional services	17	25 Utilities	26	
		26 Wages (less employment credits)	27a	259
		27a Other expenses (from line 48)	27b	
		b Reserved for future use		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		28	259
29 Tentative profit or (loss). Subtract line 28 from line 7	29		29	5,991
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		30	0
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31		31	5,991
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

SOFTWARE EXPENSE	259
48 Total other expenses. Enter here and on line 27a	48 259

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

MARVIN A CESPEDES AND ANNA CESPEDES

Your social security number

361-76-4870

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corp.	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	FUNDRAISE EFUND LLC	P	<input type="checkbox"/>	61-1775059	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss**Nonpassive Income and Loss**

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

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

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

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

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

Part V Summary

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

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) **MARVIN A CESPEDES** Social security number of person with self-employment income **361-76-4870**

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	5,991
3 Combine lines 1a, 1b, and 2	3	5,991
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	5,533

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	5,533

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
---	-----------	--

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
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6 Add lines 4c and 5b	6	5,533
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7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022	7	147,000
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8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11	8a	113,837
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b Unreported tips subject to social security tax from Form 4137, line 10	8b	
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c Wages subject to social security tax from Form 8919, line 10	8c	
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d Add lines 8a, 8b, and 8c	8d	113,837
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9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	33,163
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10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	686
--	-----------	-----

11 Multiply line 6 by 2.9% (0.029)	11	160
---	-----------	-----

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	846
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	423
--	-----------	-----

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,060, **or** (b) your net farm profits² were less than \$6,540.

14 Maximum income for optional methods	14	6,040
---	-----------	-------

15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,040. Also include this amount on line 4b above	15	
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Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	
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17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	
---	-----------	--

¹From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

²From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A -- minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

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

Schedule SE (Form 1040) 2022

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

MARVIN A CESPEDES AND ANNA CESPEDES

Your social security number

361-76-4870

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 inst.)	(e) Amount paid (see instructions)
NONE			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	0
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

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 inst.)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
First Last			
ADNREW CESPEDES	839-06-0858	<input type="checkbox"/>	
ALEXANDER CESPEDES	836-01-2972	<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	0																																																																								
4 Enter your earned income . See instructions	4	119,405																																																																								
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	3,000																																																																								
6 Enter the smallest of line 3, 4, or 5	6	0																																																																								
7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	7	122,573																																																																								
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	x .20																																																																								
<table border="1"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0-15,000</td> <td></td> <td>.35</td> <td>\$25,000-27,000</td> <td></td> <td>.29</td> <td>\$37,000-39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>15,000-17,000</td> <td></td> <td>.34</td> <td>27,000-29,000</td> <td></td> <td>.28</td> <td>39,000-41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>17,000-19,000</td> <td></td> <td>.33</td> <td>29,000-31,000</td> <td></td> <td>.27</td> <td>41,000-43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>19,000-21,000</td> <td></td> <td>.32</td> <td>31,000-33,000</td> <td></td> <td>.26</td> <td>43,000-No limit</td> <td></td> <td>.20</td> </tr> <tr> <td>21,000-23,000</td> <td></td> <td>.31</td> <td>33,000-35,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> <tr> <td>23,000-25,000</td> <td></td> <td>.30</td> <td>35,000-37,000</td> <td></td> <td>.24</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$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					
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9a Multiply line 6 by the decimal amount on line 8	9a	0																																																																								
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																																																																									
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	10	12,236																																																																								
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	0																																																																								

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

Form 2441 (2022)

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

MARVIN A CESPEDES AND ANNA CESPEDES

Your social security number

361-76-4870

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	122,573
2a Enter income from Puerto Rico that you excluded	2a	
b Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c Enter the amount from line 15 of your Form 4563	2c	
d Add lines 2a through 2c	2d	
3 Add lines 1 and 2d	3	122,573
4 Number of qualifying children under age 17 with the required social security no.	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 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.	6	
7 Multiply line 6 by \$500	7	
8 Add lines 5 and 7	8	4,000
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	
12 Is the amount on line 8 more than the amount on line 11? <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.	12	4,000
13 Enter the amount from the Credit Limit Worksheet A	13	12,236
14 Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	4,000

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.

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

Schedule 8812 (Form 1040) 2022

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			
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	
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		0

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		0
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		0
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Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

2022
Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	MARVIN CEPEDES	361-76-4870	5,568
ii	FUNDRAISE EFUND LLC	61-1775059	301
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . .	2	5,869
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . .	4	5,869
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,174
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year . . .	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,174
11	Taxable income before qualified business income deduction (see instructions)	11	96,673
12	Net capital gain (see instructions)	12	32
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	96,641
14	Income limitation. Multiply line 13 by 20% (0.20)	14	19,328
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1,174
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

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

Form 8995 (2022)

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or
1040-SS.**
Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return

MARVIN A CESPEDES AND ANNA CESPEDES

preparer's name

GERALDINE ZAHRA

Taxpayer identification number

361-76-4870

Preparer tax identification number

P02295533

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V
for the benefit(s) claimed (check all that apply).



EIC



CTC/ACTC/ODC



AOTC



HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on:			
HEALTH CARE PROVIDER STATEMENT			
FORM 1099-NEC			
SUMMARY OF EXPENSES			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2022)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form **8867** (Rev. 11-2022)

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2022

Attachment
Sequence No. **858**

Name(s) shown on return

MARVIN A CESPEDES AND ANNA CESPEDES

Identifying number

361-76-4870

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	()
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	()
d	Combine lines 1a, 1b, and 1c		1d

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))		
b	Activities with net loss (enter the amount from Part V, column (b))	(12)
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	()
d	Combine lines 2a, 2b, and 2c	2d	-12

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used

If line 3 is a loss and: ● Line 1d is a loss, go to Part II.

- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3		4
5	Enter \$150,000. If married filing separately, see instructions	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	8
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions . . .		
9	Enter the smaller of line 4 or line 8		9

Part III **Total Losses Allowed**

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c.					

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2022)

(See instructions)

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

Caution: The worksheets must be filed with your tax return.

Keep a copy of the worksheets for your records.

Name of Activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
FUNDRAISE EFUND LLC		12			12
Total. Enter on Form 8582, Part I, lines 2a, 2b, and 2c ▶		12			

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

2022 WAGES AND SALARIES SUMMARY ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
BROOKLYN BEDDING LLC	27-1148743	T	113,837	9,408	7,058	IL	113,837	2,155	
CHAMBERLAIN UNIVERSITY	20-2452410	S	3,000		186	IL	3,000	149	
TOTAL			116,837	9,408	7,244		116,837	2,304	

2022 MISCELLANEOUS/NEC INCOME SUMMARY ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Payer Name	Payer's Federal ID Number	T or S	Form	Activity	Rent (Box 1)	Royalties (Box 2)	Other Income (Box 3)	NonEmp Comp (NEC Box 1)	Federal Tax Withheld (Box 4)	State	State Income (Box 18)	State Tax Withheld (Box 16)
SCALP TRADE LLC	90-0497967	T	NEC	SCH C				6,250				
TOTAL								6,250				

2022 FEDERAL TAX WITHHOLDINGS ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

W-2	BROOKLYN BEDDING LLC	9,408
TOTAL TO FORM 1040/1040-SR LINE 25D		9,408

2022 FORM 2441 CREDIT LIMIT WORKSHEET – LINE 10

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Keep for Your Records

Complete this worksheet to figure the amount to enter on line 10.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 1. 12,239
2. Enter the amount from Schedule 3 (Form 1040), line 1
(foreign tax credit) and line 6l (Form 8978, line 14) 2. 3
3. Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10.
But if zero or less, stop; you can't take the credit 3. 12,236

2022 EXPLANATION ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

FORM 8867, LINE 5, OTHER DOCUMENTS RELIED UPON

529 PLAN DOCUMENTS FOR DEPENDENTS

2022 EXPLANATION ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

FORM 8867, LINE 8, OTHER DOCUMENTS RELIED UPON

THIS WAS MARVIN S FIRST CONTRACTED JOB AT SCALP TRADE LLC. HE
BUILT WEBSITE FOR VOLUNTARY ORGANIZATION AND WAS COMEPNSATED. HE
ONLY HAD ONE EXPENSE, HE HAD TO BUY THE SOFTWARE TO BUILD THE
WEBSITE.

2022 QUALIFIED DIVIDENDS and CAPITAL GAIN TAX WORKSHEET – LINE 16

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

MARVIN A CESPEDES AND ANNA CESPEDES

Keep for Your Records

- Before you begin:** ✓ See the instructions for line 16 in the instructions to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	95,499
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	32
3. Are you filing Schedule D?*		
Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	0
No. Enter the amt from Fm 1040 or 1040-SR, ln 7.		
4. Add lines 2 and 3	4.	32
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	95,467
6. Enter: \$41,675 if single or married filing separately, \$83,350 if married filing jointly or Qualifying surviving spouse, \$55,800 if head of household.	6.	83,350
7. Enter the smaller of line 1 or line 6	7.	83,350
8. Enter the smaller of line 5 or line 7	8.	83,350
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	
10. Enter the smaller of line 1 or line 4	10.	32
11. Enter the amount from line 9	11.	0
12. Subtract line 11 from line 10	12.	32
13. Enter: \$459,750 if single, \$258,600 if married filing separately, \$517,200 if married filing jointly or Qualifying surviving spouse, \$488,500 if head of household.	13.	517,200
14. Enter the smaller of line 1 or line 13	14.	95,499
15. Add lines 5 and 9	15.	95,467
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	32
17. Enter the smaller of line 12 or line 16	17.	32
18. Multiply line 17 by 15% (0.15)	18.	5
19. Add lines 9 and 17	19.	32
20. Subtract line 19 from line 10	20.	0
21. Multiply line 20 by 20% (0.20)	21.	0
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	12,239
23. Add lines 18, 21, and 22	23.	12,244
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	12,239
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	12,239

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

2022 SCHEDULE 8812 CREDIT LIMIT WORKSHEET A

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Keep for Your Records

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR

1	12,239
---	--------

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	3
Schedule 3, line 2	+	
Schedule 3, line 3	+	
Schedule 3, line 4	+	
Schedule 3, line 6d	+	
Schedule 3, line 6e	+	
Schedule 3, line 6f	+	
Schedule 3, line 6l	+	
Form 5695, line 30	+	

Enter the total

2	3
---	---

3. Subtract line 2 from line 1

3	12,236
---	--------

Complete Credit Limit Worksheet B only if you meet all of the following:

1. You are claiming one or more of the following credits:

- a. Mortgage interest credit, Form 8396.
- b. Adoption credit, Form 8839.
- c. Residential clean energy credit, Form 5695, Part I.
- d. District of Columbia first-time homebuyer credit, Form 8859.

2. You are not filing Form 2555.

3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B

4	0
---	---

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13

5	12,236
---	--------

2022 FEDERAL PARTNERSHIP SCHEDULE K-1 SUMMARY ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Entity Name: FUNDRAISE EFUND LLC

Entity EIN: 61-1775059

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
SCHEDULE B			
INTEREST	5	PORT	1
ORDINARY DIVIDENDS	6A	PORT	1
SCHEDULE E PAGE 2			
RENTAL REAL ESTATE ACTIVITIES	2	PASS	-12

* Pass = Passive Activity; ARRE = Active Rental Real Estate Activity; REPro = Real Estate Professional; Mat P = Material Participation
Port = Portfolio Income; PTP = Publicly Traded Partnership

2022 FEDERAL PARTNERSHIP K-1 PARTNER'S OUTSIDE BASIS WORKSHEETMARVIN A CESPEDES AND ANNA CESPEDES Partnership Name: FUNDRAISE EFUND LLC
361-76-4870 Partnership EIN: 61-1775059**Keep for Your Records****PART I - PARTNER'S OUTSIDE BASIS**

I N C R E A S E S	1.	Adjusted basis at beginning of year. Not less than zero. Enter -0- if first tax year	1.	0
	2a.	Cash contributions	2a.	1,000
	b.	Property contributions (adjusted basis less associated liabilities), not less than zero	b.	
	c.	Service contributions at fair market value (if taxed)	c.	
	d.	Total contributions	2d.	1,000
	3.	Increased share of or assumption of partnership liabilities	3.	21
	4a.	Share income or gains (incl. tax-exempt income)(Part II, col a line 21 plus 22)	4a.	2
D E C R E A S E S	b.	Business interest expense included on 4a	b.	
	c.	Subtract line 4b from line 4a. If the result is less than zero, enter zero and carry the amount as positive on line 12	4c.	2
	5.	Other basis increases (Part II, col a, line 23)	5.	
	6.	Total increases (Total lines 2d through 5)	6.	1,023
	7.	Adjusted basis before decreases (line 1 plus line 6)	7.	1,023
	8a.	Cash distributions	8a.	
	b.	Adjusted basis of distributed property	b.	
	c.	Total distributions	8c.	
	9.	Decreased share of partnership liabilities	9.	
	10.	Adjusted basis before additional decreases and expenses (line 7 less lines 8c and 9). Not less than zero	10.	1,023
	11.	Share of the partnership's current year losses and deductions (Part II, col b, line 21)	11.	12
	12.	Remaining business interest expense (line 4b less line 4a). Not less than zero	12.	
	13.	Prior year suspended losses (Part II, col c, line 21 plus 24)	13.	
	14.	Losses allowed this year (lines 11 through 13, but not more than line 10)	14.	12
	15.	Disallowed losses this year (line 11 through 13, less line 14)	15.	
	16.	Adjusted basis before nondeductible expenses & other basis adjustments (ln 10 less ln 14). Not less than zero	16.	1,011
	17.	Share of the partnership's current year nondeductible expenses (Part II, col b, line 22)	17.	
	18.	Prior year suspended nondeductible expenses (Part II, col c, line 22)	18.	
	19.	Nondeductible expenses allowed this year (line 17 plus line 18, but not more than line 16)	19.	0
20.	Disallowed nondeductible expenses this year (line 17 plus line 18 less line 19)	20.		
21.	Adjusted basis before other basis adjustments (line 16 less line 19). Not less than zero	21.	1,011	
22.	Other current year basis decreases (Part II, col b, line 23)	22.		
23.	Prior year suspended other basis decreases (Part II, col c, line 23)	23.		
24.	Other basis decreases allowed this year (line 22 plus line 23, but not more than line 21)	24.	0	
25.	Disallowed other basis decreases this year (line 22 plus line 23 less line 24)	25.		
26.	Adjusted basis in the partnership at the end of the year (Line 21 less line 24). Not less than zero	26.	1,011	

2022 FEDERAL PARTNERSHIP K-1 PARTNER'S OUTSIDE BASIS WORKSHEET CONT.

MARVIN A CESPEDES AND ANNA CESPEDES Partnership Name: FUNDRAISE EFUND LLC
361-76-4870 Partnership EIN: 61-1775059

Keep for Your Records

PART II - PARTNER'S SHARE OF INCOME AND DEDUCTIONS		Current Year		(c) Prior Year
		(a) Income	(b) Loss	Suspended Loss
1.	Ordinary income (loss)	1.		
2.	Net income (loss) from rental real estate activities	2.		12
3.	Net income (loss) from other rental activities	3.		
4.	Interest income	4.	1	
5.	Dividend income	5.	1	
6.	Royalty income	6.		
7.	Net short-term capital gain (loss)	7.		
8.	Net long-term capital gain (loss)	8.		
9.	Net section 1231 gain (loss)	9.		
10.	Other portfolio income (loss)	10.		
11.	Other income (loss)	11.		
12.	Section 179 expense	12.		
13.	Charitable contributions	13.		
14.	Deductions related to portfolio income	14.		
15.	Investment interest expense	15.		
16.	Royalty deductions	16.		
17.	Foreign taxes	17.		
18.	Section 59(e)(2) expenditures	18.		
19.	Other deductions	19.		
20.	Unreimbursed partnership expenses	20.		
21.	Total income/expenses (total lines 1 through 20)	21.	2	12
22.	Tax-exempt income/nondeductible expenses	22.		
23.	Other basis increases/decreases	23.		
24.	Business interest deducted (Box 20 Code N)	24.		

2022 FEDERAL PARTNERSHIP K-1 PARTNER'S OUTSIDE BASIS WORKSHEET CONTINUATION

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Keep for Your Records

Partnership Name: FUNDRAISE EFUND LLC

Partnership EIN: 61-1775059

Part III -- Allocation of Allowed Losses

1. Total losses allowed (Part I, line 13)							12	
	(a) Current Year Losses	(b) Prior Year Suspended Losses	(c) Total	(d) Ratio	(e) Total Losses Allowed	Amounts Allowed		(h) Suspended Losses to Next Year
						(f) Current	(g) Prior	
2. Ordinary income (loss)								
3. Rental real estate income (loss)	12		12	100.0000%	12	12		
4. Other rental income (loss)								
5. Interest income								
6. Dividend income								
7. Royalty income								
8. Net short-term capital gain (loss)								
9. Net long-term capital gain (loss)								
10. Net section 1231 gain (loss)								
11. Other portfolio income (loss)								
12. Other income (loss)								
13. Section 179 expense								
14. Charitable contributions								
15. Deduction related to portfolio inc								
16. Investment interest expense								
17. Royalty deductions								
18. Foreign taxes								
19. Section 59(e)(2) expenditures								
20. Other deductions								
21. Unreimbursed partnership exp.								
22. Total loss items			12	100.0000%	12			
23. Total nondeductible expenses allowed (Part I, line 18)							0	
24. Nondeductible expenses				100.0000%				
25. Total other basis decreases allowed (Part I, line 23)							0	
26. Other basis decreases				100.0000%				

Note: Each line in column (d) is calculated by dividing the sum of any losses in columns (a) and (b) for that line by the total of all loss items from column (c), line 22. Column (e) is calculated by multiplying the ratio in column (d) by the losses allowed from line 1. Current year losses (column a) and prior year losses (column b) are prorated when compared to the losses allowed (column e) for each line and reflected in columns (f) and (g). Column h is calculated by reducing the total losses in column (c) by the losses allowed in column (e).

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

FOR AMT PURPOSES ONLY

2022

Name(s) shown on return

MARVIN A CESPEDES AND ANNA CESPEDES

Identifying number

361-76-4870

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))		
b	Activities with net loss (enter the amount from Part IV, column (b))	()
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	()
d	Combine lines 1a, 1b, and 1c		1d

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))		
b	Activities with net loss (enter the amount from Part V, column (b))	(12)	
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	()	
d	Combine lines 2a, 2b, and 2c		2d

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used

If line 3 is a loss and: ● Line 1d is a loss, go to Part II.

- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3		4	
5	Enter \$150,000. If married filing separately, see instructions	5		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7		
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions . .		8	
9	Enter the smaller of line 4 or line 8		9	0

Part III	Total Losses Allowed
----------	----------------------

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c.					

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2022)

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Caution: The worksheets must be filed with your tax return.
Keep a copy of the worksheets for your records.

[illegible]

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Column (c): Subtract column (b) from column (a). These are your allowed losses for 2022. Report the amounts in this column on the forms and schedules normally used.

[illegible]

2022 FEDERAL PARTNERSHIP K-1 PARTNER'S AMT OUTSIDE BASIS WORKSHEETMARVIN A CESPEDES AND ANNA CESPEDES Partnership Name: FUNDRAISE EFUND LLC
361-76-4870 Partnership EIN: 61-1775059

Keep for Your Records

PART I - PARTNER'S OUTSIDE BASIS

I N C R E A S E S	1.	Adjusted basis at beginning of year. Not less than zero. Enter -0- if first tax year	1.	0
	2a.	Cash contributions	2a.	1,000
	b.	Property contributions (adjusted basis less associated liabilities), not less than zero	b.	
	c.	Service contributions at fair market value (if taxed)	c.	
	d.	Total contributions	2d.	1,000
	3.	Increased share of or assumption of partnership liabilities	3.	21
	4a.	Share income or gains (incl. tax-exempt income)(Part II, col a line 21 plus 22)	4a.	2
	b.	Business interest expense included on 4a	b.	
	c.	Subtract line 4b from line 4a. If the result is less than zero, enter zero and carry the amount as positive on line 12	4c.	2
	5.	Other basis increases (Part II, col a, line 23)	5.	
6.	Total increases (Total lines 2d through 5)	6.	1,023	
7.	Adjusted basis before decreases (line 1 plus line 6)	7.	1,023	
D E C R E A S E S	8a.	Cash distributions	8a.	
	b.	Adjusted basis of distributed property	b.	
	c.	Total distributions	8c.	
	9.	Decreased share of partnership liabilities	9.	
	10.	Adjusted basis before additional decreases and expenses (line 7 less lines 8c and 9). Not less than zero	10.	1,023
	11.	Share of the partnership's current year losses and deductions (Part II, col b, line 21)	11.	12
	12.	Remaining business interest expense (line 4b less line 4a). Not less than zero	12.	
	13.	Prior year suspended losses (Part II, col c, line 21 plus 24)	13.	
	14.	Losses allowed this year (lines 11 through 13, but not more than line 10)	14.	12
	15.	Disallowed losses this year (line 11 through 13, less line 13)	15.	
16.	Adjusted basis before nondeductible expenses & other basis adjustments (ln 10 less ln 14). Not less than zero	16.	1,011	
17.	Share of the partnership's current year nondeductible expenses (Part II, col b, line 22)	17.		
18.	Prior year suspended nondeductible expenses (Part II, col c, line 22)	18.		
19.	Nondeductible expenses allowed this year (line 16 plus line 17, but not more than line 15)	19.	0	
20.	Disallowed nondeductible expenses this year (line 17 plus line 18 less line 19)	20.		
21.	Adjusted basis before other basis adjustments (line 16 less line 19). Not less than zero	21.	1,011	
22.	Other current year basis decreases (Part II, col b, line 23)	22.		
23.	Prior year suspended other basis decreases (Part II, col c, line 23)	23.		
24.	Other basis decreases allowed this year (line 22 plus line 23, but not more than line 21)	24.	0	
25.	Disallowed other basis decreases this year (line 22 plus line 23 less line 24)	25.		
26.	Adjusted basis in the partnership at the end of the year (Line 21 less line 24). Not less than zero	26.	1,011	

2022 FEDERAL PARTNERSHIP K-1 PARTNER'S AMT OUTSIDE BASIS WORKSHEET CONT.MARVIN A CESPEDES AND ANNA CESPEDES Partnership Name: FUNDRAISE EFUND LLC
361-76-4870 Partnership EIN: 61-1775059**Keep for Your Records**

PART II - PARTNER'S SHARE OF INCOME AND DEDUCTIONS		Current Year		(c) Prior Year
		(a) Income	(b) Loss	Suspended Loss
1.	Ordinary income (loss)	1.		
2.	Net income (loss) from rental real estate activities	2.		12
3.	Net income (loss) from other rental activities	3.		
4.	Interest income	4.	1	
5.	Dividend income	5.	1	
6.	Royalty income	6.		
7.	Net short-term capital gain (loss)	7.		
8.	Net long-term capital gain (loss)	8.		
9.	Net section 1231 gain (loss)	9.		
10.	Other portfolio income (loss)	10.		
11.	Other income (loss)	11.		
12.	Section 179 expense	12.		
13.	Charitable contributions	13.		
14.	Deductions related to portfolio income	14.		
15.	Investment interest expense	15.		
16.	Royalty deductions	16.		
17.	Foreign taxes	17.		
18.	Section 59(e)(2) expenditures	18.		
19.	Other deductions	19.		
20.	Unreimbursed partnership expenses	20.		
21.	Total income/expenses (total lines 1 through 20)	21.	2	12
22.	Tax-exempt income/nondeductible expenses	22.		
23.	Other basis increases/decreases	23.		
24.	Business interest deducted (Box 20 Code N)	24.		

2022 FEDERAL PARTNERSHIP K-1 PARTNER'S AMT OUTSIDE BASIS WORKSHEET CONTINUATION

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Keep for Your Records

Partnership Name: FUNDRAISE EFUND LLC

Partnership EIN: 61-1775059

Part III -- Allocation of Allowed Losses

	(a) Current Year Losses	(b) Prior Year Suspended Losses	(c) Total	(d) Ratio	(e) Total Losses Allowed	Amounts Allowed		(h) Suspended Losses to Next Year
						(f) Current	(g) Prior	
1. Total losses allowed (Part I, line 13)								12
2. Ordinary income (loss)								
3. Rental real estate income (loss)	12		12	100.0000%	12	12		
4. Other rental income (loss)								
5. Interest income								
6. Dividend income								
7. Royalty income								
8. Net short-term capital gain (loss)								
9. Net long-term capital gain (loss)								
10. Net section 1231 gain (loss)								
11. Other portfolio income (loss)								
12. Other income (loss)								
13. Section 179 expense								
14. Charitable contributions								
15. Deduction related to portfolio inc								
16. Investment interest expense								
17. Royalty deductions								
18. Foreign taxes								
19. Section 59(e)(2) expenditures								
20. Other deductions								
21. Unreimbursed partnership exp.								
22. Total loss items			12	100.0000%	12			
23. Total nondeductible expenses allowed (Part I, line 18)								0
24. Nondeductible expenses				100.0000%				
25. Total other basis decreases allowed (Part I, line 23)								0
26. Other basis decreases				100.0000%				

Note: Each line in column d is calculated by dividing the sum of any losses in columns a and b for that line by the total of all loss items from column c, line 22. Column e is calculated by multiplying the ratio in column d by the losses allowed from line 1. Current year losses (column a) and prior year losses (column b) are prorated when compared to the losses allowed (column e) for each line and reflected in columns f and g. Column h is calculated by reducing the total losses in column c by the losses allowed in column e.

2022 EF PREPARER NOTES

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

THE REASON FOR USING SUBSTITUTE W2: - ORIGINAL W2 HAD WRONG INFORMATION INCLUDED UNDER INCOME IN BOX 1. - ORIGINAL W2 HAD INCOME ALLOCATED TO NY STATE, AND ONLY A PORTION TO IL WHICH IS INCORRECT SINCE ALL INCOME WAS EARNED IN IL. - MARVIN CONTACTED EMPLOYER TO PROVIDE HIM WITH A CORRECTED W2, THE ISSUE WITH NY STATE WAS CORRECTED, HOWEVER ON THE W2C EARNINGS AND WITHHOLDING AMOUNTS WERE INCORRECT. - FOR THIS TAX RETURN, MARVIN WILL BE USING HIS 12/30/2022 DETAILED EARNINGS STATEMENT FOR THIS REASON.

2022 QUALIFIED BUSINESS INCOME DEDUCTION WORKSHEET DETAIL BY BUSINESS

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

Schedule/Form	SCH C #1	PTK1 #1
Business Name	MARVIN C	FUNDRAIS
EIN/SSN	361-76-4870	61-1775059
Business Type	NON-SPEC	NON-SPEC
Included in Aggregation #		
PTP Income	NO	NO
Qualified Business Income (QBI)		
1. Specified Business Income/Loss from Sch/Form		
2. Non-Specified Business Income/Loss from Sch/Form	5991	301
Less applicable adjustments from 1040 Schedule 1 (includes SE Tax, SEHIN, & Qual Retirement plans)	-423	
3. QBID Qualified Losses and ST Gains from Asset Disposition		
4. Net Qualified Business Income (QBI) (sum L1 - L3)	5568	301
Qualified Other Income (QOI)		
5. Qualified REIT Sec 199A Dividends from 1099-DIV and K-1s		
6. Qualified Other Income from PTPs		
7. QOI Qualified Losses and ST Gains from Disposition incl Sale of PTP		
8. Net Qualified Other Income (QOI) (L5 + L6 + L7)		
9. Net QBI and QOI (L4 + L8)	5568	301

2022 FORM 8867 DUE DILIGENCE

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

Keep for Your Records

MARVIN PROVIDED KIDS SSN AND BIRTH CERTIFICATE IN PRIOR YEAR. HE PROVIDED 1095 B WITH ALL KIDS NAMES PROVIDED UNDER MARVIN'S HEALTH INSURANCE.

DATE INFORMATION WAS OBTAINED: 03-20-2023
INFORMATION WAS OBTAINED FROM: MARVIN A CESPEDES

Taxpayer Signature

Date

Spouse Signature

Date

MARVIN A CESPEDES

2023 CARRYFORWARD INFORMATION

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

Keep for Your Records

Itemized Returns Only - 2022 state and local tax refund (this amount may not be taxable in 2023)	_____
Charitable contributions carryover to 2023	_____
Estimated short-term capital loss carryover	_____
Estimated long-term capital loss carryover	_____
2022 tax liability (for 2023 Form 2210 purposes)	9,082
Form 8839: 2021 carryover of unqualified expenses	_____
Refund amount applied to 2023	_____
Disallowed investment interest in 2022	_____
Additional state taxes paid	3,083
Form 8396: Mortgage interest credit from 2020	_____
Mortgage interest credit from 2021	_____
Mortgage interest credit from 2022	_____
Form 8801: Minimum tax credit carryforward	_____
Potential 2023 IRA contribution from 2022 tax refund	_____

NOL carryforward:

Regular Tax

from 2002	_____	from 2012	_____
from 2003	_____	from 2013	_____
from 2004	_____	from 2014	_____
from 2005	_____	from 2015	_____
from 2006	_____	from 2016	_____
from 2007	_____	from 2017	_____
from 2008	_____	from 2018	_____
from 2009	_____	from 2019	_____
from 2010	_____	from 2020	_____
from 2011	_____	from 2021	_____
Gross NOL generated in 2022	_____		
To be absorbed in carryback period	_____		
Net carryforward from 2022	_____		
Total carryforward to 2023	_____		

AMT Tax

from 2002	_____	from 2012	_____
from 2003	_____	from 2013	_____
from 2004	_____	from 2014	_____
from 2005	_____	from 2015	_____
from 2006	_____	from 2016	_____
from 2007	_____	from 2017	_____
from 2008	_____	from 2018	_____
from 2009	_____	from 2019	_____
from 2010	_____	from 2020	_____
from 2011	_____	from 2021	_____
Gross AMT NOL generated in 2022	_____		
To be absorbed in carryback period	_____		
Net carryforward from 2022	_____		
Total carryforward to 2023	_____		

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2023 _____
- General Business Credit carryforward to 2023 _____
- First-Time Homebuyer Credit Repayment carryforward to 2023 _____
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2023.

IL INCOME TAX DUE ON 2022 RETURN PAYABLE IN 2023..	3,083
IL 2022 TAX FOR 2023 UNDERPMT PENALTY FORM.....	5,568
2022 CREDITS TO REPORT ON 2023 IL-2210.....	181

2022 ILLINOIS TWO YEAR COMPARISON

Taxpayer's Last and First Name

MARVIN A CESPEDES AND ANNA CESPEDES

Taxpayer's SSN

361-76-4870

	Tax Year 2022	Tax Year 2021	Difference
Filing status.....	MFJ	MFJ	
Residency status.....	RESIDENT	RESIDENT	
Number of exemptions claimed.....	4		
State Base Form Filed.....	IL1040		

INCOME, DEDUCTIONS AND ADJUSTMENTS:

Federal Adjusted Gross Income.....	122,573	186,156	-63,583
Additions to Federal Income.....			
Deductions from Federal Income.....	395		395
IL Base Income.....	122,178	186,156	-63,978
Exemption Amount (Allowance) / Personal Exemptions.....	9,700	7,125	2,575
IL Taxable Income.....	112,478	179,031	-66,553

TAX, CREDIT AND PAYMENTS:

IL Tax.....	5,568	8,862	-3,294
Credit for Taxes Paid to Another State.....			
IL Credits.....	181	157	24
Net Tax.....	5,387	8,705	-3,318
Income Tax Withheld.....	2,304	9,213	-6,909
Estimated Tax and Extension Payments.....			
Total Payments.....	2,304	9,213	-6,909

REFUND OR BALANCE DUE

Balance Due.....	3,083		3,083
Underpayment Penalty.....	256		256
Other Penalties and Interests.....	256		256
Amount You Owe.....	3,339		3,339
Overpayment.....		508	-508
Overpayment Applied to Estimated Payments.....			
Amount to be Refunded.....		508	-508

Illinois Department of Revenue
2022 Form IL-1040
Individual Income Tax Return

or for fiscal year ending _____

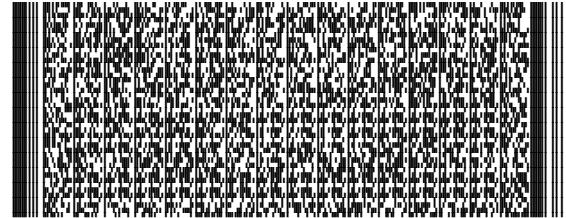
Step 1: Personal Information

Do not write above this line.

MARVIN A CESPEDES
1985
ANNA CESPEDES
1987
2610 N NEWCASTLE AVE
CHICAGO IL 60707

361-76-4870

359-82-9862



MCESPO@GMAIL.COM

- B Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Widowed ☐ Head of household
C Check if someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. ☐ You ☐ Spouse
D Check the box if this applies to you during 2022: ☐ Nonresident - Attach Sch. NR ☐ Part-year resident - Attach Sch. NR

Step 2: Income

(Whole dollars only)

- 1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11. 1 122,573.00
2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a. 2 .00
3 Other additions. Attach Schedule M. 3 .00
4 Total income. Add Lines 1 through 3. 4 122,573.00

Step 3: Base Income

- 5 Social Security benefits and certain retirement plan income received if included in Line 1. Attach Page 1 of federal return. 5 .00
6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Sch. 1, Ln. 1. 6 .00
7 Other subtractions. Attach Schedule M. 7 395.00
8 Add Lines 5, 6, and 7. This is the total of your subtractions. 8 395.00
9 Illinois base income. Subtract Line 8 from Line 4. 9 122,178.00

Step 4: Exemptions

- 10 a Enter the exemption amount for yourself and your spouse. See instructions. a 4,850.00
b Check if 65 or older: ☐ You + ☐ Spouse # of checkboxes x \$1,000 = b .00
c Check if legally blind: ☐ You + ☐ Spouse # of checkboxes x \$1,000 = c .00
d If you are claiming dependents, enter the amount from Schedule IL-E/EIC, Step 2, Line 1. Attach Schedule IL-E/EIC. d 4,850.00
Exemption allowance. Add Lines 10a through 10d. 10 9,700.00

Step 5: Net Income and Tax

- 11 Residents: Net income. Subtract Line 10 from Line 9. 11 112,478.00
12 Residents: Multiply Line 11 by 4.95% (.0495). Cannot be less than zero. 12 5,568.00
Nonresidents and part-year residents: Enter the tax from Schedule NR. 12 5,568.00
13 Recapture of investment tax credits. Attach Schedule 4255. 13 .00
14 Income tax. Add Lines 12 and 13. Cannot be less than zero. 14 5,568.00

Step 6: Tax After Nonrefundable Credits

- 15 Income tax paid to another state while an Illinois resident. Attach Schedule CR. 15 .00
16 Property tax and K-12 education expense credit amount from Schedule ICR. Attach Schedule ICR. 16 181.00
17 Credit amount from Schedule 1299-C. Attach Schedule 1299-C. 17 .00
18 Add Lines 15, 16, and 17. This is the total of your credits. Cannot exceed the tax amount on Line 14. 18 181.00
19 Tax after nonrefundable credits. Subtract Line 18 from Line 14. 19 5,387.00

Step 7: Other Taxes

- 20 Household employment tax. See instructions. 20 .00
21 Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. Do not leave blank. 21 0.00
22 Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges. 22 .00
23 Total Tax. Add Lines 19, 20, 21, and 22. 23 5,387.00

NO HANDWRITTEN ENTRIES ON THIS FORM





24 Total tax from Page 1, Line 23. 24 5,387.00

Step 8: Payments and Refundable Credit

25 Illinois Income Tax withheld. **Attach** Schedule IL-WIT. 25 2,304.00
 26 Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return. 26 .00
 27 Pass-through withholding. **Attach** Sch. K-1-P or K-1-T. 27 .00
 28 Pass-through entity tax credit. **Attach** Sch. K-1-P or K-1-T. 28 .00
 29 Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 8. **Attach** Schedule IL-E/EIC. 29 .00
 30 **Total payments and refundable credit.** Add Lines 25 through 29. 30 2,304.00

Step 9: Total

31 If Line 30 is greater than Line 24, subtract Line 24 from Line 30. 31 0.00
 32 If Line 24 is greater than Line 30, subtract Line 30 from Line 24. 32 3,083.00

Step 10: Underpayment of Estimated Tax Penalty and Donations

33 Late-payment penalty for underpayment of estimated tax. 33 256.00
 a ☐ Check if at least two-thirds of your federal gross income is from farming.
 b ☐ Check if you or your spouse are 65 or older and permanently living in a nursing home.
 c ☐ Check if your income was not received evenly during the year and you annualized your income on Form IL-2210. **Attach** Form IL-2210.
 d ☐ Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year.
 34 Voluntary charitable donations. **Attach** Schedule G. 34 .00
 35 **Total penalty and donations.** Add Lines 33 and 34. 35 256.00

Step 11: Refund or Amount you owe

36 If you have an amount on Line 31 and this amount is greater than Line 35, subtract Line 35 from Line 31. This is your **overpayment**. 36 .00
 37 Amount from Line 36 you want **refunded to you**. Check **one** box on Line 38. See instructions. 37 .00
 38 I choose to receive my refund by
 a ☐ **direct deposit** - Complete the information below if you check this box.

You may also contribute to college savings funds here. See instructions!

Routing number		Checking or	<input type="checkbox"/> Savings
Account number			

 b ☐ **paper check**.
 39 Amount to be **credited forward**. Subtract Line 37 from Line 36. See instructions. 39 .00
 40 If you have an amount on Line 32, add Lines 32 and 35. **-Or-**
 If you have an amount on Line 31 and this amount is less than Line 35, subtract Line 31 from Line 35. This is the **amount you owe**. See instructions. 40 3,339.00

Step 12: Health Insurance Checkbox and Signature

41 ☐ Check this box if IDOR may share your income information with other Illinois state agencies in order to determine your eligibility for health insurance benefits. See instructions for more information.

Signature - Note: If this is a joint return, both you and your spouse must sign below.

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Sign Here	Your signature	Date (mm/dd/yyyy)	Spouse's signature	Date (mm/dd/yyyy)	Daytime phone number
					773-853-5292
Paid Preparer Use Only	Print/Type paid preparer's name		Paid preparer's signature		Date (mm/dd/yyyy)
	GERALDINE ZAHRA		GERALDINE ZA		09-20-2023
	Firm's name	HRB TAX GROUP INC		Firm's FEIN	431871840
	Firm's address	1301 MAIN ST STE 101B KANSAS CITY		Firm's phone	8004725625
Third Party Designee	Designee's name (please print)			Designee's phone number	
	HRB TAX GROUP INC			847-455-7828	
<input checked="" type="checkbox"/> Check if the Department may discuss this return with the third party designee shown in this step.					

Refer to the 2022 IL-1040 Instructions for the address to mail your return.

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Illinois Department of Revenue
2022 Schedule IL-E/EIC Illinois Exemption and Earned Income Credit
Attach to your Form IL-1040

IL Attachment No. 30

Read this information first

Complete this schedule only if you are claiming dependents or are eligible for the Illinois Earned Income Credit. If you fraudulently claim the Earned Income Credit, you may not be allowed to claim the credit for up to ten years. You also may have to pay penalties.

You must have claimed the federal Earned Income Credit in order to claim the Illinois Earned Income Credit. The total amount of Illinois Earned Income Credit may exceed the amount of tax.

Note If claiming the Illinois Earned Income Credit, you must attach a copy of pages 1 and 2 of your federal Form 1040 or 1040-SR to this schedule.

Step 1: Provide the following information

MARVIN A CESPEDES AND ANNA CESPEDES

361-76-4870

Your name as shown on your Form IL-1040

Your Social Security number

Illinois Dependent Exemption Allowance

Step 2: Dependent information

Complete the table for each person you are claiming as a dependent. **Note:** If you are claiming more than ten dependents, complete and attach additional Dependent information tables.

Dependent's first name	Dependent's last name	Social Security number	Dependent's relationship to you	Dependent's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you	Eligible for Earned Income Credit
ADNREW	CESPEDES	839-06-0858	SON	04-16-2020	<input type="checkbox"/>	<input type="checkbox"/>	12	<input checked="" type="checkbox"/>
ALEXANDER	CESPEDES	836-01-2972	SON	08-17-2022	<input type="checkbox"/>	<input type="checkbox"/>	12	<input checked="" 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"/>		<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"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

1 Multiply the total number of dependents you are claiming by \$2,425. 2 X \$ 2,425

Enter the result here and on Form IL-1040, Line 10d.

1 4,850.00

Continue to Page 2 to calculate Illinois Earned Income Credit ➡

**Illinois Earned Income Credit**Complete this section **only** if you qualify for the Illinois Earned Income Credit. Attach a copy of federal Form 1040 or 1040-SR, Pages 1 and 2.**Note** If you are not claiming a qualifying child, do not complete the table below.**Step 3: Qualifying Child Information**Complete the table for qualifying children that are **not** included in Step 2.

Child's first name	Child's last name	Social Security number	Child's relationship to you	Child's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you

- 1 Enter your wages, salaries and tips from your federal Form 1040 or 1040-SR, Line 1z. 1 _____ .00
- 2 Enter your business income or (loss) from your federal Form 1040 or 1040-SR, Schedule 1, Line 3. 2 _____ .00
- If you report an amount on Line 2, you must answer the question in Line 2a below.**
- 2a Does your occupation require a city, state, or county issued professional license, registration, or certification? 2a Yes ☐ No ☐
- 2b If you answered "Yes" to Line 2a, you must enter the name of the issuing agency and your license, registration, or certification number.

Issuing Agency	License, Registration, or Certification Number

- 3 If you are filing your 2022 federal return as married filing jointly but are filing your 2022 Illinois return as married filing separately, enter your federal adjusted gross income (AGI) from your married filing jointly federal Form 1040 or 1040-SR, Line 11. 3 _____ .00
- 3a If you entered an amount on Line 3, enter your spouse's Social Security number from your married filing jointly federal return. 3a _____
- 4 Is the statutory employee box marked on your W-2, Wage and Tax Statement, Box 13? 4 Yes ☐ No ☐

Step 4: Figure your Illinois Earned Income Credit

- 5 Enter the amount of federal Earned Income Credit from your federal Form 1040 or 1040-SR, Line 27. 5 _____ .00
- 6 Multiply the amount on Line 5 by 18% (.18). 6 _____ .00
- 7 **Illinois residents:** Enter 1.0. 7 _____ 1.000
- Nonresidents and part-year residents:** Enter the decimal from Schedule NR, Line 48. 7 _____ 1.000
- 8 Multiply Line 6 by the decimal on Line 7. This is your Illinois Earned Income Credit. Enter this amount here and on your Form IL-1040, Line 29. → 8 _____ .00

Remember: Intentionally submitting false information is a crime under Section 1301 of the Illinois Income Tax Act

Illinois Department of Revenue
2022 Schedule ICR Illinois Credits
Attach to your Form IL-1040



IL Attachment No. 23

Read this information first

Complete this schedule only if you are eligible for the

- **Illinois Property Tax Credit** – See Publication 108.
- **K-12 Education Expense Credit** – See Publications 112, 119, and 132.

- You must complete Form IL-1040 through Line 14 and Schedule CR, if applicable, before completing this schedule.
- The total amount of Illinois Property Tax Credit and K-12 Education Expense Credit cannot exceed tax due.

Step 1: Provide the following information

MARVIN A CESPEDES AND ANNA CESPEDES

Your name as shown on your Form IL-1040

361-76-4870

Your Social Security number

Step 2: Figure your nonrefundable credit

1	Enter the amount of tax from your Form IL-1040, Line 14.	1	5,568.00
2	Enter the amount of credit for tax paid to other states from your Form IL-1040, Line 15.	2	.00
3	Subtract Line 2 from Line 1.	3	5,568.00

Section A – Illinois Property Tax Credit (See instructions for directions on how to obtain your property number)

4	a	Enter the total amount of Illinois Property Tax paid during the tax year for the real estate that includes your principal residence.	4a	3,611.00
	b	Enter the county and property number of your principal residence. See instructions.		
	4b	COOK 13303140350000		
		County Property number		
	c	Enter the county and property number of an adjoining lot, if included in Line 4a.		
	4c			
		County Property number		
	d	Enter the county and property number of another adjoining lot, if included in Line 4a.		
	4d			
		County Property number		
	e	Enter the portion of your tax bill that is deductible as a business expense on U.S. income tax forms or schedules, even if you did not take the federal deduction.	4e	.00
	f	Subtract Line 4e from Line 4a.	4f	3,611.00
	g	Multiply Line 4f by 5% (.05).	4g	181.00
5		Compare Lines 3 and 4g, and enter the lesser amount here.	5	181.00
6		Subtract Line 5 from Line 3.	6	5,387.00

Section B – K-12 Education Expense Credit

Note— You must complete the **K-12 Education Expense Credit Worksheet** on Page 2 of this schedule and **attach** any receipt(s) you received from your student's school to claim an education expense credit.

7	a	Enter the total amount of K-12 education expenses from Line 11 of the worksheet on page 2 of this schedule.	7a	.00
	b	You may not take a credit for the first \$250 paid.	7b	250.00
	c	Subtract Line 7b from Line 7a. If the result is negative, enter "zero."	7c	.00
	d	Multiply Line 7c by 25% (.25). Compare the result and \$750, and enter the lesser amount here.	7d	.00
8		Compare Lines 6 and 7d, and enter the lesser amount here.	8	0.00

Section C – Total Nonrefundable Credit

9	Add Lines 5 and 8. This is your nonrefundable credit amount. Enter this amount on Form IL-1040, Line 16.	→ 9	181.00
---	--	-----	--------

IL-1040 Schedule ICR Page 1 (R-12/22)

Printed by authority of the state of Illinois. Electronic only, one copy.

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.



Illinois Department of Revenue

2022 Schedule M Other Additions and Subtractions for Individuals

Attach to your Form IL-1040

IL Attachment No. 15

Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or if you are entitled to take subtractions on Form IL-1040, Line 7.

Note If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.

Step 1: Provide the following information

MARVIN A CESPEDES

Your name as shown on Form IL-1040

361-76-4870

Your Social Security number

Step 2: Figure your additions for Form IL-1040, Line 3

(Whole dollars only)

Enter the amount of

1	Your child's federally tax-exempt interest and dividend income as reported on federal Form 8814.	1	.00
2	Distributive share of additions you received from a partnership, S corporation, trust, or estate. Attach Illinois Schedule K-1-P or Schedule K-1-T and enter the additions from Column A on this line.	2	.00
3	Lloyd's plan of operation loss, if reported on your behalf on Form IL-1065 and included in your adjusted gross income.	3	.00
4	Earnings distributed from IRC Section 529 college savings, tuition, and ABLE programs if not included in your adjusted gross income. (Do not include distributions from "Bright Start," "Bright Directions," or "College Illinois" programs, or other college savings and tuition programs that meet certain disclosure requirements, or Illinois ABLE account programs. See instructions.)	4	.00
5	Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4. Attach Form IL-4562.	5	.00
6	Business expense recapture (nonresidents only).	6	.00
7	Recapture of deductions for contributions to Illinois college savings plans and ABLE plans transferred to an out-of-state plan.	7	.00
8	Student-Assistance Contribution Credit taken on Schedule 1299-C.	8	.00
9	Recapture of deductions for contributions to college savings plans and ABLE plans withdrawn for nonqualified expenses or refunded.	9	.00
10	RESERVED	10	
11	Other income - Identify each item.	11	.00
12	Total Additions. Add Lines 1 through 11. Enter the amount here and on Form IL-1040, Line 3.	12	.00

Step 3: Figure your subtractions for Form IL-1040, Line 7

Enter the amount of

- 13 Contributions made to "Bright Start" and "Bright Directions" College Savings Programs and "College Illinois" Prepaid Tuition Program - Enter the account number and amount contributed for each. Check the box in Column C if your contribution was a gift. See Instructions.

Column A: Account Number	Column B: Contribution Amount	Column C: Gift
1 852968614	395	<input type="checkbox"/>
2		<input type="checkbox"/>
3		<input type="checkbox"/>
4		<input type="checkbox"/>
5		<input type="checkbox"/>
6		<input type="checkbox"/>
7		<input type="checkbox"/>
8		<input type="checkbox"/>
9		<input type="checkbox"/>
10		<input type="checkbox"/>

Total- Add Column B, Lines 1-10 and enter here.

13a 395.00

Continue Line 13 calculation on Page 2. →

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

NO HANDWRITTEN ENTRIES ON THIS FORM



Step 3: Continued

13 Enter the lesser amount from Page 1, Line 13a or \$10,000 (\$20,000 if married filing a joint return).	13	395.00
14 Distributive share of subtractions from a partnership, S corporation, trust, or estate. (Do not claim these same subtractions on any other line of this schedule. See instructions.) Attach Illinois Schedule K-1-P or K-1-T identifying you as the partner, shareholder, or beneficiary and listing your Social Security number. Enter the subtractions from Column A on this line.	14	.00
15 Restoration of amounts held under claim of right under IRC Section 1341.	15	.00
16 Contributions to a job training project.	16	.00
17 Expenses related to federal credits or federally tax-exempt income.	17	.00
18 RESERVED	18	.00
19 Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 11. Attach Form IL-4562.	19	.00
20 Contributions made to a qualified Illinois ABLE account - Enter the account number and amount contributed for each Illinois ABLE account. Check the box in Column C if your contribution was a gift. See Instructions.		

Column A: Account Number	Column B: Contribution Amount	Column C: Gift
1		
2		
3		
4		

Total - Add Column B, Lines 1-4 and enter here. 20a .00

Enter the lesser amount of Line 20a or \$10,000 (\$20,000 if married filing a joint return). 20 .00

Enter the following only if included in Form IL-1040, Lines 1, 2, or 3:

21 Military pay earned. Attach military W-2.	21	.00
22 U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from federal Form 1040 or 1040-SR. Attach a copy of federal Form 1040 or 1040-SR, Schedule B, if required federally.	22	.00
23 August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and required federal forms.	23	.00
24 River edge redevelopment zone and high impact business dividend subtraction amount from your Schedule 1299-C, Step 1, Line 7. Attach Schedule 1299-C.	24	.00
25 Recovery of items previously deducted on federal Form 1040 or 1040-SR, Schedule A (including refunds of any state and local income taxes, other than Illinois). Attach a copy of federal Form 1040 or 1040-SR, Page 1, Schedule 1, and any other required federal forms.	25	.00
26 Ridesharing money and other benefits. See instructions.	26	.00
27 Payment of life insurance, endowment, or annuity benefits received.	27	.00
28 Lloyd's plan of operation income if reported on your behalf on Form IL-1065.	28	.00
29 Income from Illinois pre-need funeral, burial, and cemetery trusts.	29	.00
30 Education loan repayments made for primary care physicians who agree to practice in designated shortage areas under the Family Practice Residency Act.	30	.00
31 Reparations or other amounts received as a victim of persecution by Nazi Germany.	31	.00
32 Add Lines 13 through 31 and enter the amount here and on Page 3, Line 33.	32	395.00

NO HANDWRITTEN ENTRIES ON THIS FORM

**Step 3: Continued**

33	Enter the amount from Page 2, Line 32.	33	395.00
34	Interest on the following tax-exempt obligations of Illinois state and local government. Do not include interest you received indirectly through owning shares in a mutual fund.		
a	Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)	34a	.00
b	Tri-County River Valley Development Authority bonds	34b	.00
c	Illinois Development Finance Authority bonds, notes, and other obligations (venture fund and infrastructure bonds only)	34c	.00
d	Quad Cities Regional Economic Development Authority bonds and notes (if declared to be exempt from taxation by the Authority)	34d	.00
e	College savings bonds issued under the General Obligation Bond Act in accordance with the Baccalaureate Savings Act	34e	.00
f	Illinois Sports Facilities Authority bonds	34f	.00
g	Higher Education Student Assistance Act bonds	34g	.00
h	Illinois Development Finance Authority bonds issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87	34h	.00
i	Rural Bond Bank Act bonds and notes	34i	.00
j	Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act	34j	.00
k	Quad Cities Interstate Metropolitan Authority bonds	34k	.00
l	Southwestern Illinois Development Authority bonds	34l	.00
m	Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and 825.55, or the Asbestos Abatement Finance Act	34m	.00
n	Illinois Power Agency bonds issued by the Illinois Finance Authority	34n	.00
o	Central Illinois Economic Development Authority bonds	34o	.00
p	Eastern Illinois Economic Development Authority bonds	34p	.00
q	Southeastern Illinois Economic Development Authority bonds	34q	.00
r	Southern Illinois Economic Development Authority bonds	34r	.00
s	Illinois Urban Development Authority bonds	34s	.00
t	Downstate Illinois Sports Facilities Authority bonds	34t	.00
u	Western Illinois Economic Development Authority bonds	34u	.00
v	Upper Illinois River Valley Development Authority Act bonds	34v	.00
w	Will-Kankakee Regional Development Authority bonds	34w	.00
x	Export Development Act of 1983 bonds	34x	.00
y	New Harmony Bridge Authority bonds	34y	.00
z	New Harmony Bridge Bi-State Commission bonds	34z	.00
35	Interest on the following non-U.S. government bonds.		
a	Bonds issued by the government of Guam	35a	.00
b	Bonds issued by the government of Puerto Rico	35b	.00
c	Bonds issued by the government of the Virgin Islands	35c	.00
d	Bonds issued by the government of American Samoa	35d	.00
e	Bonds issued by the government of the Northern Mariana Islands	35e	.00
f	Mutual mortgage insurance fund bonds	35f	.00
36	Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 22, 34, or 35 as reported on federal Form 8814.	36	.00
37	Railroad sick pay and railroad unemployment income. Attach Form 1099-G or W-2 and a copy of your federal return.	37	.00
38	Unjust imprisonment compensation awarded by Illinois Court of Claims.	38	.00
39	Distributions from "Bright Start," "College Illinois," and "Bright Directions" college savings plans if included in Line 1 because you claimed a federal American Opportunity Credit or Lifetime Learning Credit.	39	.00
40	Total Subtractions. Add Lines 33 through 39. Enter the amount here and on Form IL-1040, Line 7.	40	395.00

NO HANDWRITTEN ENTRIES ON THIS FORM

Illinois Department of Revenue

2022 IL-2210 Computation of Penalties for Individuals

Attach to your Form IL-1040

IL Attachment No. 19

Read this information first – We encourage you to **let us figure your penalties** and send you a bill instead of completing this form yourself.

We will waive the late-payment penalty for underpayment of estimated tax if you timely paid the lesser of 100 percent of the prior year's tax liability or 90 percent of the current year's tax liability. If you elect to complete Form IL-2210, this form reflects that waiver.

The late-payment penalty for underpayment of estimated tax is based on the tax shown due on your original return. Do not use the tax shown on an amended return filed after the extended due date of the return to compute your required installments in Step 2.

Step 1: Provide the following information

MARVIN A CESPEDES

Your name as shown on Form IL-1040

361-76-4870

Your Social Security number

Note: If your prior year tax return was filed using a different Social Security number than the number above, enter that number here.

Step 2: Figure your required installments

	A This year	B Prior year
1 Enter your total income tax, compassionate use of medical cannabis, and sale of assets by gaming licensee surcharges from each tax return. See instructions.	5,568	8,705
2 Enter the amount of credits from each tax return. See instructions.	181	157
3 Subtract Line 2 from Line 1. If the result is a negative number, enter "0."	5,387	8,548
4a Enter the total amount of this year's Illinois withholding from your W-2 and 1099 forms.	2,304	
4b Enter the total amount of pass-through withholding made on your behalf.		
4c Add Lines 4a and 4b and enter the result here.	2,304	
5 Subtract Line 4c from Line 3.	3,083	
6 Multiply Column A, Line 3, by 90% (.9).	4,848	
7 If Line 5 is \$1,000 or less or if you are not required to make estimated tax payments, enter "0," and go to Step 3. Otherwise, enter the lesser of Column A, Line 6, or Column B, Line 3.	4,848	
8 Divide the amount entered on Line 7 by four. This is the amount of each required installment. (If you use the annualized income installment method, see instructions.)	1,212	

	Quarter 1 15th day of 4th month of tax year	Quarter 2 15th day of 6th month of tax year	Quarter 3 15th day of 9th month of tax year	Quarter 4 15th day of 1st mo. after end of tax year
9a Enter the installment due date for each quarter. See instructions.	04-18-2022	06-15-2022	09-15-2022	1/17/2023
9b Enter the required installment. See instructions.	1,212	1,212	1,212	1,212
10a Enter the amount of tax withheld.	576	576	576	576
10b Enter the amount of pass-through.				
10c Add Lines 10a and 10b in each column.	576	576	576	576
11 Subtract Line 10c from Line 9b. If the amount is negative, use brackets.	636	636	636	636
12 If the amount on Line 13 of the previous quarter is negative, enter that amount as a positive here. Otherwise, enter "0."	Skip this line for Quarter 1.	0	0	0
13 Subtract Line 12 from Line 11. If the amount is negative, use brackets.	636	636	636	636

Continue with Step 3 on Page 2 →

ID# 1KD

IL-2210 (R-12/22) Printed by authority of the state of Illinois. Electronic only, one copy.

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

Page 1 of 4



Step 3: Figure your unpaid tax

- 14 Enter the amount from Column A, Line 3. 14 5,387
- 15 Enter the amount of household employment tax from Form IL-1040, Line 20. 15 _____
- 16 Enter the amount of use tax from Form IL-1040, Line 21. 16 _____
- 17 Add Lines 14 through 16. Enter the total amount here. 17 5,387
- 18 Calculate the total amount of all payments made on or before the original due date of your tax return. Include your credit(s) carried forward from a prior year (see instructions), your total estimated payments made this year, Form IL-505-I payments, the pass-through withholding made on your behalf, and your withholding as shown on your W-2 and 1099 forms. Compare that total to the total of Line 9b, Quarters 1 through 4, and enter the **greater** amount here. 18 4,848
- 19 Subtract Line 18 from Line 17. If the amount is
- **positive**, enter that amount here. Enter this amount in Penalty Worksheet 2, Line 23, Column C and continue to Step 4. 19 539
 - **zero or negative**, enter that amount here and, if negative, use brackets.

Step 4: Figure your late-payment penalty

Use Penalty Worksheet 1 to figure your late-payment penalty for underpayment of estimated tax.

Use Penalty Worksheet 2 to figure your late-payment penalty for unpaid tax.

Note You **must** follow the instructions in order to properly complete the penalty worksheets.

- 20 Enter the amount and the date of each payment you made. Include any credit(s) carried forward from a prior year. See instructions.

Amount	Date paid	Amount	Date paid	Amount	Date paid
a _____	_____	e _____	_____	i _____	_____
b _____	_____	f _____	_____	j _____	_____
c _____	_____	g _____	_____	k _____	_____
d _____	_____	h _____	_____	l _____	_____

Penalty rates

Number of days late	Penalty rate
1 - 3002
31 or more10

Penalty Worksheet 1 -- Late-payment penalty for underpayment of estimated tax

Note If you paid the required amount from Line 13 by the payment due date for each quarter, **do not** complete this worksheet.

- 21 Enter the unpaid amounts from Line 13, Quarters 1 through 4, on the first line of the appropriate quarters in Column C below. If you have more than four payments to apply to any quarter, use a separate piece of paper following the same format as below and attach to this form.

A	B	C	D	E	F	G	H	I
Period	Due date	Unpaid amount	Payment applied	Balance due (Col. C - Col. D)	Payment date	No. of days late	Penalty rate (See above)	Penalty
Qtr 1 <u>04-18-22</u>		<u>636</u>	_____	_____	_____	<u>31</u>	<u>0.10</u>	<u>64.00</u>
		_____	_____	_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____	_____	_____
Qtr 2 <u>06-15-22</u>		<u>636</u>	_____	_____	_____	<u>31</u>	<u>0.10</u>	<u>64.00</u>
		_____	_____	_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____	_____	_____
Qtr 3 <u>09-15-22</u>		<u>636</u>	_____	_____	_____	<u>31</u>	<u>0.10</u>	<u>64.00</u>
		_____	_____	_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____	_____	_____
Qtr 4 <u>01-17-23</u>		<u>636</u>	_____	_____	_____	<u>31</u>	<u>0.10</u>	<u>64.00</u>
		_____	_____	_____	_____	_____	_____	_____
		_____	_____	_____	_____	_____	_____	_____

- 22 Add Column I, Quarters 1 through 4. This is your **late-payment penalty for underpayment of estimated tax**.

Enter the total amount here and on your Form IL-1040, Line 33 (round to whole dollars).

22 256

Note You may apply any remaining overpayment from Quarter 4, Column E above to any underpayment when figuring Penalty Worksheet 2, only if the payment date in Column F is after the original due date of the return.



CESPEDES 361-76-4870

Penalty Worksheet 2 -- Late-payment penalty for unpaid tax**23** Enter any positive amount from Line 19 on the first line of Column C below.

A	B	C	D	E	F	G	H	I
Return	Due date	Unpaid amount	Payment applied	Balance due (Col. C - Col. D)	Payment date	No. of days late	Penalty rate (See Page 2)	Penalty
	04-18-23					0		0.00

24 Add Column I. This is your **late-payment penalty for unpaid tax**.

Enter the total amount here and on Step 5, Line 34.

24 0**Step 5: Figure your late-filing penalty and the amount you owe****Note** Figure your late-filing penalty only if

- you are filing your tax return after your extended due date, and
- your tax was not paid on or before your original due date.

Figure your late-filing penalty.

25 Enter the amount from Form IL-1040, Line 14.	25	
26 Enter the amount of household employment tax from Form IL-1040, Line 20.	26	
27 Enter the amount of use tax from Form IL-1040, Line 21.	27	
28 Enter the amount of compassionate use of medical cannabis and sale of assets by gaming licensee surcharges from Form IL-1040, Line 22.	28	
29 Add Lines 25 through 28. Enter the total amount here.	29	
30 Enter the total amount of credits and payments made on or before your original due date.	30	
31 Subtract Line 30 from Line 29.	31	
32 Multiply the amount on Line 31 by 2% (.02).	32	
33 Enter the lesser of Line 32 or \$250. This is your late-filing penalty .	33	

Figure the amount you owe.

34 Enter any late-payment penalty for unpaid tax from Line 24.	34	
35 Enter any late-filing penalty from Line 33.	35	
36 If you have an overpayment on Form IL-1040, Line 36, enter that amount as a <negative number>. If you have an amount due on Form IL-1040, Line 40, enter that amount as a positive number.	36	3,339
37 Add Lines 34 through 36. If the result is a negative number, this is the amount you are overpaid. If the result is a positive number, this is the amount you owe. See Form IL-1040, Line 40, instructions for your payment options.	37	3,339

Continue to Step 6 on Page 4, if annualizing your income. →



Step 6: Complete the annualization worksheet for Step 2, Line 9b

Complete this worksheet **only** if your income was not received evenly throughout the year and you choose to annualize your income.
Complete Lines 38 through 56 of one column before going to the next, beginning with Column A.

	A First 3 months	B First 5 months	C First 8 months	D All 12 months
38 Enter your Illinois base income for each period. See instructions. 38				
39 Annualization factors. 39	4	2.4	1.5	1
40 Multiply Line 38 by Line 39. This is your annualized income. 40				
41 Exemptions. See instructions. 41				
42 Subtract Line 41 from Line 40. This is your Illinois net income. 42				
43 Multiply Line 42 by 4.95% (.0495). See instr. 43				
44 Compassionate use of medical cannabis and sale of assets by gaming licensee surcharges. See instructions. 44				
45 Add Lines 43 and 44. 45				
46 For each period, enter the amount you entered on Step 2, Line 2, Column A. 46				
47 Subtract Line 46 from Line 45. If less than zero, enter "0." 47	0	0	0	0
48 Applicable percentage. 48	22.5% (.225)	45% (.450)	67.5% (.675)	90% (.900)
49 Multiply Line 47 by Line 48. This is your annualized installment. 49				
50 Add the amounts on Line 56 of each of the preceding columns and enter the total here. 50 Skip this line for Col. A.				
51 Subtract Line 50 from Line 49. If less than zero, enter "0." 51	0	0	0	0
52 Enter the amount you would have entered in Step 2, Line 9b, if you were not annualizing. 52				
53 Enter the amount from Line 55 of the preceding column. 53 Skip this line for Col. A.				
54 Add Lines 52 and 53. 54				
55 If Line 54 is greater than Line 51, subtract Line 51 from Line 54. Otherwise, enter "0." 55	0	0	0	Skip this line for Col. D.
56 Enter the lesser of Line 51 or Line 54 here and on Step 2, Line 9b. This is your required installment. 56				

**Step 1: Read this information first****Who should file Form IL-4852?**

You should file Form IL-4852, Substitute for Unobtainable Form W-2, if you did not receive or were not able to obtain a Form W-2, Wage and Tax Statement, from your employer showing that Illinois Income Tax was withheld from your wages. However, you should **not** use this form to correct the information on your Form W-2. You must contact your employer for a corrected Form W-2.

Note

You should **only** file Form IL-4852 after you have given your employer sufficient time to mail your Form W-2 and after you have exhausted all efforts to obtain one.

You **must** complete a separate Form IL-4852, filling in the information in all steps, for each Form W-2 not received.

What must I attach to Form IL-4852?

You must attach proof of wages and withholding, such as copies of check stubs or a letter from your employer, on company letterhead.

Your check stubs or letter should include the following information:

- your name,
- your Social Security number,
- tax year,
- amount of Illinois Income Tax withheld, and
- total wages.

We will accept a copy of your **properly completed** federal Form 4852, along with any required attachments, as proof of your Illinois Income Tax withheld from your wages.

Step 2: Provide the following information1 Name MARVIN A CESPEDES3 Address 2610 N NEWCASTLE AVE

Street address

2 SSN 361-76-4870

Social Security number

CHICAGO

City

IL 60707

State ZIP

Step 3: Identify your employer4 Name of employer BROOKLYN BEDDING LLC6 FEIN (if known) 27-1148743

Federal employer identification number

5 Address 5301 W BETHANY HOME RD

Street address

7 Owner or contact person _____

GLENDAL

City

AZ 85301

State ZIP

8 Phone number _____

Step 4: Complete the following

9 Enter the tax year for which you are filing this form.

9 2022

10 Enter the total amount of gross wages that your employer paid you.

10 113,837.00

11 Enter the total amount of Illinois Income Tax that your employer withheld from your wages. Include this amount on the Illinois Income Tax withheld line of your Form IL-1040.

11 2,155.00

12 How did you determine the total amount of gross wages and the total amount of Illinois Income Tax withheld?
DETAILED EARNINGS STATEMENTS DATED 12/30/2022

13 State the reason your employer did not give you your Form W-2.

14 Explain your efforts to obtain your Form W-2.

PLEASE REFER TO EFILED NOTE WITH TAX RETURN

Step 5: Sign below

Under penalties of perjury, I state that I have examined this form and any attachments and, to the best of my knowledge, they are true, correct, and complete.

Your signature _____

Date _____

(773) 853-5292

Daytime phone number

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

We encourage all taxpayers to pay electronically whenever possible.

By paying electronically, you can . . .

- Avoid mailing delays.
- Save a trip to the post office and the price of a stamp.
- Get immediate confirmation of your payment.

Visit **mytax.illinois.gov** to electronically pay.

If you prefer to pay the amount you owe on your Form IL-1040, Individual Income Tax Return, by mail, complete the IL-1040-V at the bottom of this page and send it, along with your payment, to the address on the voucher.



(Cut Here)

Illinois Department of Revenue

2022 IL-1040-V ID: 1KD

22 ILV1

BWF 1040

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Payment Voucher for Individual Income Tax

(R-12/22)

Your payment is due April 18, 2023.

361764870 8

Your Social Security number

359829862 2

Spouse's Social Security number

MARVIN A CESPEDES

ANNA CESPEDES

2610 N NEWCASTLE AVE

CHICAGO IL 60707

\$ 3,339.00

Payment amount

Make your check payable to and mail to
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

Write your Social Security number(s) on your check.



104081222 8 2 361764870 8 03051916 0 000333900

2022 EXPLANATION ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

FORM 8867, LINE 5, OTHER DOCUMENTS RELIED UPON

529 PLAN DOCUMENTS FOR DEPENDENTS

2022 EXPLANATION ATTACHMENT

MARVIN A CESPEDES AND ANNA CESPEDES
361-76-4870

FORM 8867, LINE 8, OTHER DOCUMENTS RELIED UPON

THIS WAS MARVIN S FIRST CONTRACTED JOB AT SCALP TRADE LLC. HE
BUILT WEBSITE FOR VOLUNTARY ORGANIZATION AND WAS COMEPNSATED. HE
ONLY HAD ONE EXPENSE, HE HAD TO BUY THE SOFTWARE TO BUILD THE
WEBSITE.

Illinois Department of Revenue

Submission ID

2022 IL-8453 Illinois Individual Income Tax Electronic Filing Declaration

(Do not mail Form IL-8453 to the Illinois Department of Revenue unless it is requested for review.)

Step 1: Provide taxpayer information

Print or type MARVIN A CESPEDES AND ANNA CESPEDES 361-76-4870
 First name and middle initial Spouse's first name (and last name if different) Last name Social Security number
2610 N NEWCASTLE AVE 359-82-9862
 Mailing address Spouse's Social Security number
CHICAGO IL 60707 773-853-5292
 City State ZIP Daytime phone number

Step 2: Complete information from tax return

Choose one: ☒ IL-1040 ☐ IL-1040-X

1	Net income from Form IL-1040 or IL-1040-X, Line 11	1	<u>112,478</u>	<u>00</u>	
2	Tax from Form IL-1040 or IL-1040-X, Line 14	2	<u>5,568</u>	<u>00</u>	
3	Illinois Income Tax withheld from Form IL-1040 or IL-1040-X, Line 25 only (enter "0" if none)	3	<u>2,304</u>	<u>00</u>	
4	Overpayment from Form IL-1040, Line 36 or IL-1040-X, Line 35	4		<u>00</u>	
5	Total amount due from Form IL-1040, Line 40 or IL-1040-X, Line 38	5	<u>3,339</u>	<u>00</u>	
6	Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Widowed <input type="checkbox"/> Head of household				

Step 3: Complete direct deposit of refund or electronic funds withdrawal information (Optional)

To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission. Illinois does not support international ACH transactions. IDOR will only perform direct transactions (e.g., debit, deposit) with financial institutions located within the United States or those not funded by international funds. Electronic payments will not be accepted and refunds will be via paper check.

7 Routing no. (RN): 1 2 4 0 0 3 1 1 6
 8 Account no. (AN): 1 0 9 8 1 0 9 6 9 5
 9 Type of account: ☒ Checking ☐ Savings
 10 Date the payment is to be electronically withdrawn: 09/20/2023
 11 Electronic funds withdrawal amount: 3,339 00
 12 Name on account: MARVIN CESPEDES

Step 4: Taxpayer declaration and signature (Sign only after completing Step 2 and, if applicable, Step 3.)

- ☐ I consent that my refund may be directly deposited as designated in Step 3 and declare the information on Lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☒ I authorize the Illinois Department of Revenue (IDOR) and its designated financial agent to initiate an ACH electronic funds withdrawal as designated in the electronic portion of my 2022 Illinois Original or Amended Individual Income Tax return. I authorize the financial institutions involved in the processing of an electronic overpayment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- ☐ I do not want direct deposit of my refund, or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare the information on my electronic Form IL-1040 or IL-1040-X and the information I provided to my electronic return originator (ERO) are identical. To the best of my knowledge, my return is true, correct, and complete. I consent that my return, this declaration, and accompanying information may be sent to IDOR by my ERO. I authorize IDOR to inform my ERO and/or the transmitter when my return has been accepted or rejected. If rejected, I authorize IDOR to identify the reason(s) so the return may be corrected and retransmitted if possible.

Sign here 09-20-2023 09-20-2023
 Your signature Date Spouse's signature (if joint return, **both** must sign) Date

Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

I declare that I have examined this taxpayer's electronic Form IL-1040 or IL-1040-X, the information on this Form IL-8453, and accompanying information. I have followed all requirements of this program and declare, under penalties of perjury, that to the best of my knowledge the taxpayer's return and accompanying information are true, correct, and complete.

ERO use only	<u>GERALDINE ZAHRA</u> ERO's signature	<u>09-20-2023</u> Date	Check if paid preparer: <input checked="" type="checkbox"/> (See instructions.)
	<u>HRB TAX GROUP INC</u> Firm's name or your name if self-employed		<u>P02295533</u> Your PTIN
	<u>1301 MAIN ST STE 101B</u> Mailing address		<u>431871840</u> Federal employer identification number (FEIN)
	<u>KANSAS CITY MO 64105</u> City State ZIP		<u>8004725625</u> Daytime phone number

Step 6: Attach required documents (e.g., W-2 forms, 1099 forms, IL-1310).

Do not mail Form IL-8453 and these documents unless requested for review.

