

**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 qualifying person is one box.  
 a child but not your dependent

Your first name and middle initial <b>DOUGLAS C.</b>	Last name <b>EMHOFF</b>	Your social security number
If joint return, spouse's first name and middle initial <b>KAMALA D.</b>	Last name <b>HARRIS</b>	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		State ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code
		<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse

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

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

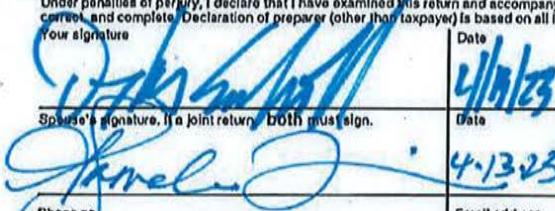
<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1958 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1958 <input type="checkbox"/> Is blind				
<b>Dependents (see instructions):</b>		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see Instr.): Child tax credit <input type="checkbox"/> Credit for other dependents
If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name	Last name		

<b>Income</b>	1a Total amount from Form(s) W-2, box 1 (see instructions) .....	STMT 1	1a 388,836.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b Household employee wages not reported on Form(s) W-2 .....	1b	1b
If you did not get a Form W-2, see instructions.	c Tip income not reported on line 1a (see instructions) .....	1c	1c
Attach Sch. B if required.	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) .....	1d	1d
<b>Standard Deduction for -</b>	e Taxable dependent care benefits from Form 2441, line 26 .....	1e	1e
• Single or Married filing separately, \$12,950	f Employer-provided adoption benefits from Form 8839, line 29 .....	1f	1f
• Married filing jointly or Qualifying surviving spouse, \$25,900	g Wages from Form 8919, line 6 .....	1g	1g
• Head of household, \$19,400	h Other earned income (see instructions) .....	1h	1h
• If you checked any box under Standard Deduction, see instructions.	i Nontaxable combat pay election (see instructions) .....	1i	1i
	z Add lines 1a through 1h .....	1z	388,836.
	2a Tax-exempt interest .....	2a	2a 6,054.
	3a Qualified dividends .....	3a	3a
	4a IRA distributions .....	4a	4a
	5a Pensions and annuities .....	5a	5a 444,115.
	6a Social security benefits .....	6a	6a
	c If you elect to use the lump-sum election method, check here (see instructions) .....	7	7
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here .....	8	8 62,870.
	8 Other income from Schedule 1, line 10 .....	9	9 457,760.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....	10	10 842.
	10 Adjustments to income from Schedule 1, line 26 .....	11	11 456,918.
	11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....	12	12 59,250.
	12 Standard deduction or itemized deductions (from Schedule A) .....	13	13
	13 Qualified business income deduction from Form 8995 or Form 8995-A .....	14	14 59,250.
	14 Add lines 12 and 13 .....	15	15 397,668.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> .....		

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

Form 1040 (2022)

<b>Tax and Credits</b>	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 <b>87,717.</b>
	17 Amount from Schedule 2, line 3 .....	17
	18 Add lines 16 and 17 .....	18 <b>87,717.</b>
	19 Child tax credit or credit for other dependents from Schedule 8812 .....	19
	20 Amount from Schedule 3, line 8 .....	20
	21 Add lines 19 and 20 .....	21
	22 Subtract line 21 from line 18. If zero or less, enter -0 .....	22 <b>87,717.</b>
	23 Other taxes, including self-employment tax, from Schedule 2, line 21 .....	23 <b>5,853.</b>
	24 Add lines 22 and 23. This is your total tax .....	24 <b>93,570.</b>
<b>Payments</b>	25 Federal income tax withheld from:	
	a Form(s) W-2 ..... <b>SEE STATEMENT 3.</b> 25a <b>67,708.</b>	
	b Form(s) 1099 .....	25b
	c Other forms (see instructions) <b>SEE STATEMENT 5.</b> 25c <b>278.</b>	
	d Add lines 25a through 25c .....	25d <b>67,986.</b>
	26 2022 estimated tax payments and amount applied from 2021 return <b>STATEMENT 4.</b> 26 <b>25,000.</b>	
<b>If you have a qualifying child, attach Sch. EIC.</b>	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 <b>92,986.</b>
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .....	34
<b>Direct deposit? See Instructions.</b>	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a
	b Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	36 Amount of line 34 you want applied to your 2023 estimated tax ... 36	
<b>Amount You Owe</b>	37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions .....	37 <b>611.</b>
	38 Estimated tax penalty (see instructions) ..... 38 <b>27.</b>	

<b>Third Party Designee</b>	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 <b>MICHAEL SOBELMAN</b> no. _____	Personal identification number (PIN) _____	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature 	Date <b>4/13/23</b> Your occupation <b>ATTORNEY/LAW PROFESSOR</b>	
	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>		
	Spouse's signature. If a joint return, both must sign. 		
	Date <b>4/13/23</b> Spouse's occupation <b>VICE PRESIDENT</b>	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>	
	Phone no. _____ Email address _____		
<b>Paid Preparer Use Only</b>	Preparer's name <b>MICHAEL SOBELMAN</b> Preparer's signature 	Date <b>04/07/23</b> PTIN _____	Check if: <input type="checkbox"/> Self-employed
Firm's name	BAKER TILLY US, LLP		Phone no. _____ Firm's EIN _____
Firm's address			

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

Form 1040 (2022)

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

OMB No. 1545-0074

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**2022**  
Attachment  
Sequence No. 01

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

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS****Part I Additional Income**

		STMT 6	STMT 7	
1	Taxable refunds, credits, or offsets of state and local income taxes			1 0 .
2a	Alimony received .....			2a
b	Date of original divorce or separation agreement (see instructions)			3 62 , 870 .
3	Business income or (loss). Attach Schedule C .....			4
4	Other gains or (losses). Attach Form 4797 .....			5
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....			6
6	Farm income or (loss). Attach Schedule F .....			7
7	Unemployment compensation .....			
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 62 , 870 .

LHA 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	842.
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 <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a .....	26	842.

Schedule 1 (Form 1040) 2022

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

OMB No. 1545-0074

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**2022**  
Attachment  
Sequence No. 02

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

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS****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	0.

**Part II Other Taxes**

4 Self-employment tax. Attach Schedule SE .....	4	1,684.
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 If not required, check here <input type="checkbox"/>	8	
9 Household employment taxes. Attach Schedule H .....	9	2,243.
10 Repayment of first-time homebuyer credit. Attach Form 5405 if required .....	10	
11 Additional Medicare Tax. Attach Form 8959 .....	11	1,926.
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)

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes (continued)**

<b>17</b> Other additional taxes:			
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		
<b>18</b> Total additional taxes. Add lines 17a through 17z .....	18		
<b>19</b> Reserved for future use .....	19		
<b>20</b> Section 965 net tax liability installment from Form 965-A .....	20		
<b>21</b> Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b .....	21		5,853.

Schedule 2 (Form 1040) 2022

**SCHEDULE A**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. 07

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

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.	
1 Medical and dental expenses (see instructions)	1	
2 Enter amount from Form 1040 or 1040-SR, line 11	2	
3 Multiply line 2 by 7.5% (0.075)	3	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
<b>Taxes You Paid</b>		
a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	SEE STATEMENT 8	<input type="checkbox"/>
b State and local real estate taxes (see instructions)	5a	90,354.
c State and local personal property taxes	5b	37,604.
d Add lines 5a through 5c	5c	
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5d	127,958.
6 Other taxes. List type and amount:	5e	10,000.
7 Add lines 5e and 6	6	
	7	10,000.
<b>Interest You Paid</b>		
<b>Caution:</b> Your mortgage interest deduction may be limited. See instructions.		
a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	26,250.
b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
c Points not reported to you on Form 1098. See instructions for special rules	8c	
d Reserved for future use	8d	
e Add lines 8a through 8c	8e	26,250.
9 Investment interest. Attach Form 4952 if required. See instructions	9	
10 Add lines 8e and 9	10	26,250.
<b>Gifts to Charity</b>		
<b>Caution:</b> If you made a gift and got a benefit for it, see instructions.		
11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	23,000.
12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	12	
13 Carryover from prior year	13	
14 Add lines 11 through 13	14	23,000.
<b>Casualty and Theft Losses</b>		
15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
<b>Other Itemized Deductions</b>		
16 Other - from list in instructions. List type and amount:	16	
<b>Total Itemized Deductions</b>		
17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	59,250.
18 If you elect to itemize deductions even though they are less than your standard deduction, check this box		<input type="checkbox"/>

**SCHEDULE B**

(Form 1040)

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return**Interest and Ordinary Dividends**Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. 08

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS****Part I****Interest**

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

**WELLS FARGO****WELLS FARGO**



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

Go to [www.irs.gov/ScheduleSE](http://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)	Social security number of person with <b>self-employment</b> income
KAMALA D. HARRIS	

**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 Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A .....	1a	
If you received social security retirement or disability benefits, enter the amount of Conservation Reserve .....	1b	
b Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH .....		
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 .....	2	62,870.
(other than farming). See instructions for other income to report or if you are a minister or member of a religious order .....	3	62,870.
3 Combine lines 1a, 1b, and 2 .....	4a	58,060.
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 .....	4b	
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions .....	4c	58,060.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here .....	5	
c Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue .....	6	58,060.
5a Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income .....	7	147,000
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- .....	8a	147,000.
6 Add lines 4c and 5b .....	8b	
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 .....	8c	
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 .....	8d	
b Unreported tips subject to social security tax from Form 4137, line 10 .....	9	
c Wages subject to social security tax from Form 8919, line 10 .....	10	
d Add lines 8a, 8b, and 8c .....	11	1,684.
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 .....	12	1,684.
10 Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) .....		
11 Multiply line 6 by 2.9% (0.029) .....		
12 <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> .....		
13 <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> .....	13	842.

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

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$9,060, or (b) your net farm profits<sup>2</sup> were less than \$6,540.

14 Maximum income for optional methods .....	14	6,040
15 Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,040. Also, include this amount on line 4b above .....	15	

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **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	
17 Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above .....	17	

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

<sup>2</sup> From 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.

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

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

**SCHEDULE H**  
**(Form 1040)**

## **Household Employment Taxes**

**(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)**

OMB No. 1545-0074

**2022**  
Attachment Sequence No. 44

Attachment Sequence No. 44

Department of the Treasury  
Internal Revenue Service

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**Name of employer**

**Social security number**

---

**Employer identification number**

---

DOUGLAS C. EMHOFF

**Calendar year taxpayers having no household employees in 2022 don't have to complete this form for 2022.**

- A** Did you pay **any one** household employee cash wages of \$2,400 or more in 2022? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

Yes. Skip lines B and C and go to line 1a.  
 No. Go to line B.

- B** Did you withhold federal income tax during 2022 for any household employee?

Yes. Skip line C and go to line 7.  
 No. Go to line C.

- G** Did you pay **total cash wages** of \$1,000 or more in **any calendar quarter** of 2021 or 2022 to all household employees?

**Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to all householders (Don't count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)**

**No.** **Stop.** Don't file this schedule.

**Part I Social Security, Medicare, and Federal Income Taxes**

Part II Social Security, Medicare, and Federal Income Taxes			
<b>1a</b>	Total cash wages subject to social security tax .....	<b>1a</b>	<b>14,247.</b>
<b>b</b>	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a .....	<b>1b</b>	
<b>2a</b>	Social security tax. Multiply line 1a by 12.4% (0.124) .....	<b>2a</b>	<b>1,767.</b>
<b>b</b>	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062) .....	<b>2b</b>	
<b>c</b>	Total social security tax. Subtract line 2b from line 2a .....	<b>2c</b>	<b>1,767.</b>
<b>3</b>	Total cash wages subject to Medicare tax .....	<b>3</b>	<b>14,247.</b>
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029) .....	<b>4</b>	<b>413.</b>
<b>5</b>	Total cash wages subject to Additional Medicare Tax withholding .....	<b>5</b>	
<b>6</b>	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) .....	<b>6</b>	
<b>7</b>	Federal income tax withheld, if any .....	<b>7</b>	
<b>8a</b>	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7 .....	<b>8a</b>	<b>2,180.</b>
<b>b</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 .....	<b>8b</b>	
<b>c</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 .....	<b>8c</b>	
<b>d</b>	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a .....	<b>8d</b>	<b>2,180.</b>
<b>e</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 .....	<b>8e</b>	
<b>f</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 .....	<b>8f</b>	
<b>g</b>	Qualified sick leave wages for leave taken before April 1, 2021 .....	<b>8g</b>	
<b>h</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g .....	<b>8h</b>	
<b>i</b>	Qualified family leave wages for leave taken before April 1, 2021 .....	<b>8i</b>	
<b>j</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i .....	<b>8j</b>	
<b>k</b>	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 .....	<b>8k</b>	
<b>l</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k .....	<b>8l</b>	
<b>m</b>	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 .....	<b>8m</b>	
<b>n</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m .....	<b>8n</b>	
<b>9</b>	Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2021 or 2022 to <b>all</b> household employees? (Don't count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)		
<input type="checkbox"/>	No. Stop. Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.		

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar quarter of 2021 or 2022 to all household employees?

(Don't count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)

**No.** **Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.

Yes. Go to line 10.

**Part II Federal Unemployment (FUTA) Tax**

- 10** Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No." ..... **10**  Yes  No
- 11** Did you pay all state unemployment contributions for 2022 by April 18, 2023? Fiscal year filers, see instructions **11**  Yes  No
- 12** Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? ..... **12**  Yes  No

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions .....	<b>14</b> Contributions paid to your state unemployment fund ..... <b>14</b>	<b>15</b> Total cash wages subject to FUTA tax ..... <b>15</b>	<b>16</b> FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 ..... <b>16</b>
-----------------------------------------------------------------------------	------------------------------------------------------------------------------	----------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------

**Section B**

**17** Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
CA	7,000.	01/01/22	12/31/22	.0150	378.	105.	273.	105.

<b>18</b> Totals .....	<b>18</b>	<b>273.</b>	<b>105.</b>
<b>19</b> Add columns (g) and (h) of line 18 .....	<b>19</b>	<b>378.</b>	
<b>20</b> Total cash wages subject to FUTA tax (see the line 15 instructions) .....	<b>20</b>		<b>7,000.</b>
<b>21</b> Multiply line 20 by 6.0% (0.06) .....	<b>21</b>		<b>420.</b>
<b>22</b> Multiply line 20 by 5.4% (0.054) .....	<b>22</b>	<b>378.</b>	
<b>23</b> Enter the <b>smaller</b> of line 19 or line 22. <small>(If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)</small> .....	<b>23</b>		<b>357.</b>
<b>24</b> FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 .....	<b>24</b>		<b>63.</b>

**Part III Total Household Employment Taxes**

<b>25</b> Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0- .....	<b>25</b>	<b>2,180.</b>
<b>26</b> Add line 16 (or line 24) and line 25 .....	<b>26</b>	<b>2,243.</b>

**27** Are you required to file Form 1040?

**Yes.** **Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. **Don't** complete Part IV below.

**No.** You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature** - Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address	Apt., room, or suite no.
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City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature		Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature
	Firm's name	Firm's EIN
	Firm's address	Phone no.

**Additional Medicare Tax**

OMB No. 1545-0074

**2022**Attachment  
Sequence No. 71

Name(s) shown on return

DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS

Your social security number

**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 .....	1	405,923.	
2 Unreported tips from Form 4137, line 6 .....	2		
3 Wages from Form 8919, line 6 .....	3		
4 Add lines 1 through 3 .....	4	405,923.	
5 Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying surviving spouse ..... \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0- .....	6	155,923.	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II .....	7	1,403.	

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

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions) .....	8	58,060.	
9 Enter the following amount for your filing status: Married filing jointly ..... \$250,000 Married filing separately ..... \$125,000 Single, Head of household, or Qualifying surviving spouse ..... \$200,000	9	250,000.	
10 Enter the amount from line 4 .....	10	405,923.	
11 Subtract line 10 from line 9. If zero or less, enter -0- .....	11	0.	
12 Subtract line 11 from line 8. If zero or less, enter -0- .....	12	58,060.	
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III .....	13	523.	

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

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

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V .....	18	1,926.
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**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 .....	19	6,164.	
20 Enter the amount from line 1 .....	20	405,923.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages .....	21	5,886.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages .....	22	278.	
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) .....	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) .....	24	278.	

Form **8960**Department of the Treasury  
Internal Revenue Service**Net Investment Income Tax -  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2022**Attachment  
Sequence No. 72Attach to your tax return.  
Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Your social security number or EIN

- Part I Investment Income**
- |                                                                                       |
|---------------------------------------------------------------------------------------|
| <input type="checkbox"/> Section 6013(g) election (see instructions)                  |
| <input type="checkbox"/> Section 6013(h) election (see instructions)                  |
| <input type="checkbox"/> Regulations section 1.1411-10(g) election (see instructions) |

1 Taxable interest (see instructions) .....	1	6,054.
2 Ordinary dividends (see instructions) .....	2	
3 Annuities (see instructions) .....	3	
4a Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) .....	4a	62,870.
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 12</b> .....	4b	-62,870.
c Combine lines 4a and 4b .....	4c	0.
5a Net gain or loss from disposition of property (see instructions) .....	5a	
b Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) .....	5b	
c Adjustment from disposition of partnership interest or S corporation stock (see instructions) .....	5c	
d Combine lines 5a through 5c .....	5d	
6 Adjustments to investment income for certain CFCs and PFICs (see instructions) .....	6	
7 Other modifications to investment income (see instructions) .....	7	
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....	8	6,054.

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

9a Investment interest expenses (see instructions) .....	9a	
b State, local, and foreign income tax (see instructions) .....	9b	10,000.
c Miscellaneous investment expenses (see instructions) .....	9c	
d Add lines 9a, 9b, and 9c .....	9d	10,000.
10 Additional modifications (see instructions) .....	10	
11 Total deductions and modifications. Add lines 9d and 10 .....	11	10,000.

**Part III Tax Computation**

12 Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0 .....	12	0.
<b>Individuals:</b>		
13 Modified adjusted gross income (see instructions) .....	13	456,918.
14 Threshold based on filing status (see instructions) .....	14	250,000.
15 Subtract line 14 from line 13. If zero or less, enter -0 .....	15	206,918.
16 Enter the smaller of line 12 or line 15 .....	16	
17 Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return (see instructions)</b> .....	17	
<b>Estates and Trusts:</b>		
18a Net investment income (line 12 above) .....	18a	
b Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) .....	18b	
c Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0 .....	18c	
19a Adjusted gross income (see instructions) .....	19a	
b Highest tax bracket for estates and trusts for the year (see instructions) .....	19b	
c Subtract line 19b from line 19a. If zero or less, enter -0 .....	19c	
20 Enter the smaller of line 18c or line 19c .....	20	
21 Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return (see instructions)</b> .....	21	

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

Form 8960 (2022)

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S UNITED STATES SENATE	219,171.	36,261.	15,269.		9,114.	3,626.
T GEORGETOWN UNIVERSITY	169,665.	31,447.	12,822.		9,114.	2,537.
<b>TOTALS</b>	<b>388,836.</b>	<b>67,708.</b>	<b>28,091.</b>		<b>18,228.</b>	<b>6,163.</b>

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 2

PRINCIPAL BANK

AMOUNT RECEIVED THIS YEAR	201,062.
NONTAXABLE AMOUNT (ROLLOVER)	201,062.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	
	0.

PRINCIPAL LIFE INSURANCE CO

AMOUNT RECEIVED THIS YEAR	243,053.
NONTAXABLE AMOUNT (ROLLOVER)	243,053.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	
	0.

TOTAL INCLUDED IN FORM 1040, LINE 5B

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 3

T S DESCRIPTION	AMOUNT
S UNITED STATES SENATE	36,261.
T GEORGETOWN UNIVERSITY	31,447.
<b>TOTAL TO FORM 1040, LINE 25A</b>	<b>67,708.</b>

STATEMENT(S) 1, 2, 3

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

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FORM 1040 CURRENT YEAR ESTIMATES AND STATEMENT 4  
AMOUNT APPLIED FROM PREVIOUS YEAR

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DESCRIPTION	AMOUNT
2ND QTR ESTIMATE PAYMENT - JOINT	14,000.
4TH QTR ESTIMATE PAYMENT - JOINT	11,000.
TOTAL TO FORM 1040, LINE 26	25,000.

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FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 5

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T	S	DESCRIPTION	AMOUNT
		FORM 8959, LINE 24	278.
		TOTAL TO FORM 1040, LINE 25C	278.

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SCHEDULE 1 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 6

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	2021	2020	2019
GROSS STATE/LOCAL INC TAX REFUNDS			
LESS: TAX PAID IN FOLLOWING YEAR	NEW YORK	618.	
NET TAX REFUNDS	NEW YORK	618.	
TOTAL NET TAX REFUNDS		618.	

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## DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS

SCHEDULE 1	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT 7	
	2019	2020	2021
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.			618.
 LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION			
1 NET REFUNDS FOR RECALCULATION		0.	618.
2 AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E			10,000.
3 TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C			53,878.
4 SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	0.	-43,878.
5 ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A			
6 ENTER THE AMOUNT FROM LINE 1			
7 SUBTRACT LINE 6 FROM LINE 5			
8 ADD LINE 7 TO LINE 3			
9 SUBTRACT LINE 8 FROM LINE 2			
10 ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11			
11 ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS			
12 ENTER YOUR PRIOR YEAR STANDARD DEDUCTION			
13 SUBTRACT LINE 12 FROM LINE 11			
14 ENTER THE SMALLER OF LINE 10 OR LINE 13.			
15 PRIOR YEAR TAXABLE INCOME			
16 AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1 * IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14 * IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15			
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2019			
TOTAL TO SCHEDULE 1, LINE 1			

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 8
DESCRIPTION		AMOUNT
UNITED STATES SENATE		15,269.
GEORGETOWN UNIVERSITY		12,822.
CALIFORNIA 2ND QTR ESTIMATE PAYMENTS		1,500.
CALIFORNIA PRIOR YEAR ESTIMATE PAYMENTS		41,000.
CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS		19,763.
TOTAL TO SCHEDULE A, LINE 5A		90,354.

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 9
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
BET TZEDEK	1,000.		
CSUN ARTS AND COMMUNICATIONS FUND	5,000.		
DC CENTRAL KITCHEN	2,500.		
HOWARD UNIVERISTY	5,000.		
LEGAL AID SOCIETY OF THE DC	1,000.		
MATTHEW SILVERMAN MEMORIAL FOUNDATION	1,500.		
THE JEWISH FEDERATION OF GREATER LOS ANGELES	1,000.		
UNIVERSITY OF SOUTHERN CALIFORNIA	5,000.		
THIRD BAPTIST CHURCH	1,000.		
SUBTOTALS	23,000.		
TOTAL TO SCHEDULE A, LINE 11			23,000.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 10
DESCRIPTION		AMOUNT
WRITER		62,870.
TOTAL TO SCHEDULE SE, LINE 2		62,870.

## SCHEDULE H HOUSEHOLD EMPLOYERS IN A CREDIT REDUCTION STATE STATEMENT 11

1. ENTER THE SMALLER OF THE AMOUNT FROM SCHEDULE H, LINE 19  
OR LINE 22. (IF YOU COMPLETED WORKSHEET FOR CREDIT FOR  
LATE CONTRIBUTIONS, ENTER THE AMOUNT FROM LINE 8 OF  
THAT WORKSHEET.) 378.
2. ENTER THE TOTAL TAXABLE FUTA WAGES FROM SCHEDULE H, LINE 20 7,000.
3. CHECK THE BOX OF EVERY STATE IN WHICH YOU WERE REQUIRED TO PAY STATE  
UNEMPLOYMENT TAX THIS YEAR. IF ALL OF THE STATES YOU CHECK HAVE A CREDIT  
REDUCTION RATE OF ZERO, DO NOT ENTER AN AMOUNT ON LINE 23. FOR CREDIT  
REDUCTION STATES, ENTER THE FUTA TAXABLE WAGES PAID IN THE STATE, MULTIPLY  
BY THE REDUCTION RATE, AND THEN ENTER THE CREDIT REDUCTION AMOUNT FOR THAT  
STATE. IF ANY STATES DO NOT APPLY TO YOU, LEAVE THEM BLANK.

	FUTA POSTAL X ABBREV.	TAXABLE WAGES	CREDIT RATE	REDUCTION	FUTA POSTAL X ABBREV.	TAXABLE WAGES	CREDIT RATE	REDUCTION
	AK	X .000			NC	X .000		
	AL	X .000			ND	X .000		
	AR	X .000			NE	X .000		
	AZ	X .000			NH	X .000		
X	CA	7,000.	X .003	21.	NJ	X .000		
	CO	X .000			NM	X .000		
	CT	X .003			NV	X .000		
	DC	X .000			NY	X .003		
	DE	X .000			OH	X .000		
	FL	X .000			OK	X .000		
	GA	X .000			OR	X .000		
	HI	X .000			PA	X .000		
	IA	X .000			RI	X .000		
	ID	X .000			SC	X .000		
	IL	X .003			SD	X .000		
	IN	X .000			TN	X .000		
	KS	X .000			TX	X .000		
	KY	X .000			UT	X .000		
	LA	X .000			VA	X .000		
	MA	X .000			VT	X .000		
	MD	X .000			WA	X .000		
	ME	X .000			WI	X .000		
	MI	X .000			WV	X .000		
	MN	X .000			WY	X .000		
	MO	X .000			PR	X .000		
	MS	X .000			VI	X .036		
	MT	X .000						

4. TOTAL CREDIT REDUCTION 21.
5. SUBTRACT LINE 4 OF THIS WORKSHEET FROM LINE 1 OF THIS  
WORKSHEET AND ENTER THE RESULT HERE AND ON SCHEDULE H,  
LINE 23 357.

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

---

FORM 8960

TRADE OR BUSINESS INCOME

STATEMENT 12

---

KAMALA D. HARRIS

-62,870.

---

AMOUNT TO FORM 8960, LINE 4B

-62,870.

---

TAXABLE YEAR

**2022****California Resident Income Tax Return**

FORM

**540**

APE

ATTACH FEDERAL RETURN

DOUGLAS                    EMHO  
 C     EMHOFF  
 KAMALA                    D     HARRIS

Enter your county at time of filing (see instructions)

 LOS ANGELES

If your address above is the same as your principal/physical residence address at the time of filing, check this box

 X

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

 \_\_\_\_\_

Apt. no/ste. no.

 \_\_\_\_\_

City

State \_\_\_\_\_

 \_\_\_\_\_ ZIP code \_\_\_\_\_

Principal Residence

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

1       Single4      

Head of household (with qualifying person). See instructions.

2       Married/RDP filing jointly. See instr.5      

Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

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

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

• 6

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

**Whole dollars only**

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.

 7       2X \$140 =  \$ 280

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2

 8      X \$140 =  \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1;

 9      

if both are 65 or older, enter 2. See instructions

Your name: **DOUGLAS C EMHOFF** Your SSN or ITIN:  

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

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

Total dependent exemptions ..... • 10   X \$433 =  \$  

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 .....  11 \$   **280**

**Taxable Income****12 State wages from your federal**

Form(s) W-2, box 16 ..... • 12   **388,836** .00

**13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11**

13   **456,918** .00

**14 California adjustments - subtractions. Enter the amount from Schedule CA (540),**

Part I, line 27, column B .....  14  

**15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses.**

See Instructions .....  15   **456,918** .00

**16 California adjustments - additions. Enter the amount from Schedule CA (540),**

Part I, line 27, column C .....  16  

**17 California adjusted gross income. Combine line 15 and line 16**

.....  17   **456,918** .00

**18 Enter the larger of** Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status:

- Single or Married/RDP filing separately ..... \$ 5,202
  - Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP \$10,404
- If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions  18

**19 Subtract line 18 from line 17. This is your taxable income.**

If less than zero, enter -0 .....  19   **366,474** .00

**Tax****31 Tax. Check the box if from:**

Tax Table  FTB 3800 •  Tax Rate Schedule  FTB 3803 ..... • 31   **27,589** .00

**32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions**

.....  32   **280** .00

**33 Subtract line 32 from line 31. If less than zero, enter -0**

.....  33   **27,309** .00

**34 Tax. See instructions. Check the box if from:**  Schedule G-1  FTB 5870A  34

.....  

**35 Add line 33 and line 34**

.....  35   **27,309** .00

**Special Credits****40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions**

.....  40  

**43 Enter credit name**  code  187 and amount  43   **9,697** .00

.....  

**44 Enter credit name**  code  44 and amount  44  

.....

Your name: **DOUGLAS C EMHOFF** Your SSN or ITIN:

Special Credits	<p>45 To claim more than two credits. See instructions. Attach Schedule P (540) ..... • 45</p> <p>46 Nonrefundable Renter's Credit. See instructions ..... • 46</p> <p>47 Add line 40 through line 46. These are your total credits ..... ◉ 47 <b>9,697</b></p> <p>48 Subtract line 47 from line 35. If less than zero, enter -0 ..... ◉ 48 <b>17,612</b></p>	.00 .00 .00 .00
Other Taxes	<p>61 Alternative Minimum Tax. Attach Schedule P (540) ..... • 61</p> <p>62 Mental Health Services Tax. See instructions ..... • 62</p> <p>63 Other taxes and credit recapture. See instructions ..... • 63</p> <p>64 Add line 48, line 61, line 62, and line 63. This is your total tax ..... • 64 <b>17,612</b></p>	.00 .00 .00 .00
Payments	<p>71 California income tax withheld. See instructions ..... • 71 <b>15,269</b></p> <p>72 2022 California estimated tax and other payments. See instructions ..... • 72 <b>3,000</b></p> <p>73 Withholding (Form 592-B and/or Form 593). See instructions ..... • 73</p> <p>74 Excess SDI (or VPDI) withheld. See instructions ..... • 74</p> <p>75 Earned Income Tax Credit (EITC). See instructions ..... • 75</p> <p>76 Young Child Tax Credit (YCTC). See instructions ..... • 76</p> <p>77 Foster Youth Tax Credit (FYTC). See instructions ..... • 77</p> <p>78 Add line 71 through line 77. These are your total payments. See instructions ..... ◉ 78 <b>18,269</b></p>	.00 .00 .00 .00 .00 .00 .00 .00
Use Tax	<p>91 Use Tax. Do not leave blank. See instructions ..... • 91 <span style="border: 1px solid black; display: inline-block; width: 15px; height: 1.2em; vertical-align: middle;"></span> 0 <span style="border: 1px solid black; display: inline-block; width: 15px; height: 1.2em; vertical-align: middle;"></span> .00</p> <p>If line 91 is zero, check if: <input checked="" type="checkbox"/> <span style="border: 1px solid black; display: inline-block; width: 15px; height: 1.2em; vertical-align: middle;"></span> No use tax is owed. <input type="checkbox"/> <span style="border: 1px solid black; display: inline-block; width: 15px; height: 1.2em; vertical-align: middle;"></span> You paid your use tax obligation directly to CDTFA.</p>	
ISR Penalty	<p>92 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. <input type="checkbox"/> <span style="border: 1px solid black; display: inline-block; width: 15px; height: 1.2em; vertical-align: middle;"></span> X</p> <p>If you did not check the box, see instructions.</p> <p>Individual Shared Responsibility (ISR) Penalty. See instructions ..... • 92 <span style="border: 1px solid black; display: inline-block; width: 15px; height: 1.2em; vertical-align: middle;"></span> .00</p>	
Overpaid Tax/Tax Due	<p>93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ..... ◉ 93 <b>18,269</b></p> <p>94 Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91 ..... ◉ 94</p> <p>95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93 ..... ◉ 95 <b>18,269</b></p> <p>96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92 ..... ◉ 96</p> <p>97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 ..... ◉ 97 <b>657</b></p>	.00 .00 .00 .00

Your name: **DOUGLAS C EMHOFF** Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2023</b> estimated tax .....	● 98	.00
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 .....	● 99	657 .00
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 .....	● 100	.00

<b>Contributions</b>		<b>Code</b>	<b>Amount</b>
California Seniors Special Fund. See instructions .....	● 400		.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	● 401		.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	● 403		.00
California Breast Cancer Research Voluntary Tax Contribution Fund .....	● 405		.00
California Firefighters' Memorial Voluntary Tax Contribution Fund .....	● 406		.00
Emergency Food for Families Voluntary Tax Contribution Fund .....	● 407		.00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund .....	● 408		.00
California Sea Otter Voluntary Tax Contribution Fund .....	● 410		.00
California Cancer Research Voluntary Tax Contribution Fund .....	● 413		.00
School Supplies for Homeless Children Voluntary Tax Contribution Fund .....	● 422		.00
State Parks Protection Fund/Parks Pass Purchase .....	● 423		.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund .....	● 424		.00
Keep Arts in Schools Voluntary Tax Contribution Fund .....	● 425		.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund .....	● 431		.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund .....	● 438		.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund .....	● 439		.00
Rape Kit Backlog Voluntary Tax Contribution Fund .....	● 440		.00
Suicide Prevention Voluntary Tax Contribution Fund .....	● 444		.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund .....	● 445		.00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund .....	● 446		.00
<b>110</b> Add amounts in code 400 through code 446. This is your total contribution .....	● 110		.00

**Amount You Owe** **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111  
Pay Online - Go to [fb.ca.gov/pay](http://fb.ca.gov/pay) for more information.

Your name: **DOUGLAS C EMHOFF** Your SSN or ITIN:

Interest and Penalties	112 Interest, late return penalties, and late payment penalties .....	112 <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> .00
	113 Underpayment of estimated tax.	113 <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> .00
	Check the box: • <input type="checkbox"/> FTB 5805 attached • <input type="checkbox"/> FTB 5805F attached .....	• 113 <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> .00
	114 Total amount due. See instructions. Enclose, but do not staple, any payment .....	114 <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> .00

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** • 115  **657**  .00

<b>Refund and Direct Deposit</b>	Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not attach a voided check or a deposit slip.</b> See instructions. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.		
	All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:		
● Routing number	● Type	● Account number	● 116 Direct deposit amount
<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> .00
Savings	Checking		

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

<b>Refund and Direct Deposit</b>	The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:		
	● Routing number	● Type	● Account number
<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> .00
Savings	Checking		

<b>Voter Info.</b>	For voter registration information, check the box and go to <a href="http://sos.ca.gov/elections">sos.ca.gov/elections</a> . See instructions <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>		
	<input type="checkbox"/>		

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.  
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature




**Sign Here**

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

**MICHAEL SOBELMAN**

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

Joint tax  
return?  
See  
Instructions.

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

**BAKER TILLY US, LLP**

● PTIN

Firm's address



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

•

Yes

No

Print Third Party Designee's Name

**MICHAEL SOBELMAN**

Telephone Number

## Wage and Tax Statement

**Important:** Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

**Caution:** If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

\*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

## W-2 Information

a. Employee's social security number *	c. Employer's name <input checked="" type="radio"/> UNITED STATES SENATE		
<input checked="" type="radio"/>			
b. Employer identification number (EIN)	Employer's address <input checked="" type="radio"/>		
<input checked="" type="radio"/>			
	City <input checked="" type="radio"/> WASHINGTON	State <input checked="" type="radio"/> DC	ZIP code <input checked="" type="radio"/> 20510
e. Employee's first name * <input checked="" type="radio"/> KAMALA	Initial * <input checked="" type="radio"/> D	Last name * <input checked="" type="radio"/> HARRIS	Suffix * <input checked="" type="radio"/>
f. Employee's address * <input checked="" type="radio"/>			
	City * <input checked="" type="radio"/>	State * <input checked="" type="radio"/>	ZIP code * <input checked="" type="radio"/>
Wages, tips, other compensation 1. <input checked="" type="radio"/> 219,171		Social security tax withheld 4. <input checked="" type="radio"/> 9,114	Allocated tips (not included in box 1) 8. <input checked="" type="radio"/>
Federal income tax withheld 2. <input checked="" type="radio"/> 36,261		Medicare tax withheld 6. <input checked="" type="radio"/> 3,626	Dependent care benefits 10. <input checked="" type="radio"/>
Social security wages 3. <input checked="" type="radio"/> 147,000		Social security tips 7. <input checked="" type="radio"/>	Nonqualified plans 11. <input checked="" type="radio"/>
12. Codes and amounts			
Code 12a. <input checked="" type="radio"/> D	Amount <input checked="" type="radio"/> 11,755	Code 12c. <input checked="" type="radio"/>	Amount <input checked="" type="radio"/>
Code 12b. <input checked="" type="radio"/> DD	Amount <input checked="" type="radio"/> 6,366	Code 12d. <input checked="" type="radio"/>	Amount <input checked="" type="radio"/>
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay <input checked="" type="radio"/> Statutory employee <input checked="" type="radio"/> Retirement plan <input checked="" type="radio"/> Third-party sick pay			
Franchise Tax Board Privacy Notice on Collection Our privacy notice can be found in annual tax booklets or online. Go to <a href="http://fb.ca.gov/privacy">fb.ca.gov/privacy</a> to learn about our privacy policy statement, or go to <a href="http://fb.ca.gov/forms">fb.ca.gov/forms</a> and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudacion. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.			
14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19) Type <input checked="" type="radio"/>			
Amount <input checked="" type="radio"/>			
16. State wages, tips, etc. <input checked="" type="radio"/> 219,171			
17. State income tax <input checked="" type="radio"/> 15,269			
15. State and employer's state ID number State <input checked="" type="radio"/> CA      Employer's state ID number <input checked="" type="radio"/>			

## Wage and Tax Statement

**Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.**

**Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

\*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

**W-2 Information**

a. Employee's social security number *	c. Employer's name		
<input type="text"/>	<input checked="" type="radio"/> GEORGETOWN UNIVERSITY		
b. Employer identification number (EIN)	Employer's address		
<input type="text"/>	<input checked="" type="radio"/>		
	City _____	State _____	ZIP code _____
	<input checked="" type="radio"/> WASHINGTON	<input checked="" type="radio"/> DC	<input checked="" type="radio"/> 20057

e. Employee's first name *	Initial *	Last name *	Suffix *
<input checked="" type="radio"/> DOUGLAS	<input checked="" type="radio"/> C	<input checked="" type="radio"/> EMHOFF	<input checked="" type="radio"/>
f. Employee's address *			
<input checked="" type="radio"/>			
City *	State *	ZIP code *	
<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

Wages, tips, other compensation	Social security tax withheld	Allocated tips (not included in box 1)
1. <input checked="" type="radio"/> 169,665	4. <input checked="" type="radio"/> 9,114	8. <input checked="" type="radio"/>
Federal income tax withheld	Medicare tax withheld	Dependent care benefits
2. <input checked="" type="radio"/> 31,447	6. <input checked="" type="radio"/> 2,537	10. <input checked="" type="radio"/>
Social security wages	Social security tips	Nonqualified plans
3. <input checked="" type="radio"/> 147,000	7. <input checked="" type="radio"/>	11. <input checked="" type="radio"/>

12. Codes and amounts	Code	Amount	Code	Amount
12a. <input checked="" type="radio"/> E	<input checked="" type="radio"/>	5,332	12c. <input checked="" type="radio"/>	<input checked="" type="radio"/>
Code	Amount	Code	Amount	
12b. <input checked="" type="radio"/> DD	<input checked="" type="radio"/>	7,912	12d. <input checked="" type="radio"/>	<input checked="" type="radio"/>

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

Statutory employee       Retirement plan       Third-party sick pay

**Franchise Tax Board Privacy Notice on Collection**

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

14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type  Amount

16. State wages, tips, etc.  169,665

15. State and employer's state ID number

State  DC Employer's state ID number

17. State income tax  12,822

TAXABLE YEAR

**2022****California Adjustments - Residents**SCHEDULE  
**CA (540)**

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

Name(s) as shown on tax return:

**DOUGLAS C EMHOFF AND KAMALA D HARRIS**

<b>Part I Income Adjustment Schedule</b>	<b>A Federal Amounts (taxable amounts from your federal tax return)</b>	<b>B Subtractions See instructions.</b>	<b>C Additions See instructions.</b>
<b>Section A - Income from federal Form 1040 or 1040-SR</b>			
1 Total amount from federal Form(s) W-2, box 1. See instructions .....	1a <input checked="" type="radio"/> 388,836	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2 .....	1b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a .....	1c <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions .....	1d <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 .....	1e <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29 .....	1f <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6 .....	1g <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instructions .....	1h <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Nontaxable combat pay election. See instructions .....	1i <input checked="" type="radio"/>		<input checked="" type="radio"/>
z Add line 1a through line 1i .....	1z <input checked="" type="radio"/> 388,836	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/>	2b <input checked="" type="radio"/> 6,054	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	3b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	4b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 444,115	5b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	6b <input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Capital gain or (loss). See instr. ....	7 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Section B - Additional Income from federal Schedule 1 (Form 1040)</b>			
1 Taxable refunds, credits, or offsets of state and local income taxes .....	1 <input checked="" type="radio"/>	<input checked="" type="radio"/>	
2 a Alimony received. See instructions .....	2a <input checked="" type="radio"/>		<input checked="" type="radio"/>
3 Business income or (loss). See instructions .....	3 <input checked="" type="radio"/> 62,870	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) .....	4 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	5 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Farm income or (loss) .....	6 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation .....	7 <input checked="" type="radio"/>	<input checked="" type="radio"/>	

<b>Section B - Additional Income Continued</b>	<b>A Federal Amounts (taxable amounts from your federal tax return)</b>	<b>B Subtractions See instructions</b>	<b>C Additions See instructions</b>
<b>b Other income:</b>			
a Federal net operating loss .....	8a <input checked="" type="radio"/> ( )		<input checked="" type="radio"/>
b Gambling .....	8b <input checked="" type="radio"/>	<input checked="" type="radio"/>	
c Cancellation of debt .....	8c <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Foreign earned income exclusion from federal Form 2555 .....	8d <input checked="" type="radio"/> ( )		<input checked="" type="radio"/>
e Income from federal Form 8853 .....	8e <input checked="" type="radio"/>		<input checked="" type="radio"/>
f Income from federal Form 8889 .....	8f <input checked="" type="radio"/>	<input checked="" type="radio"/>	
g Alaska Permanent Fund dividends .....	8g <input checked="" type="radio"/>		
h Jury duty pay .....	8h <input checked="" type="radio"/>		
i Prizes and awards .....	8i <input checked="" type="radio"/>		
j Activity not engaged in for profit income .....	8j <input checked="" type="radio"/>		
k Stock options .....	8k <input checked="" type="radio"/>		<input checked="" type="radio"/>
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 <input checked="" type="radio"/>		
m Olympic and Paralympic medals and USOC prize money .....	8m <input checked="" type="radio"/>		
n IRC Section 951(a) inclusion .....	8n <input checked="" type="radio"/>	<input checked="" type="radio"/>	
o IRC Section 951A(a) inclusion .....	8o <input checked="" type="radio"/>	<input checked="" type="radio"/>	
p IRC Section 461(l) excess business loss adjustment .....	8p <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
q Taxable distributions from an ABLE account .....	8q <input checked="" type="radio"/>		
r Scholarship and fellowship grants not reported on federal Form(s) W-2 .....	8r <input checked="" type="radio"/>		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d .....	8s <input checked="" type="radio"/> ( )		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan .....	8t <input checked="" type="radio"/>		
u Wages earned while incarcerated .....	8u <input checked="" type="radio"/>		
z Other income. List type and amount.	8z <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Section B - Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z 9a	Ⓐ	Ⓐ	Ⓐ
b1 Disaster loss deduction from form FTB 3805V ... 9b1		Ⓐ	
b2 NOL deduction from form FTB 3805V ..... 9b2		Ⓐ	
b3 NOL from form FTB 3805Z, 3807, or 3809 9b3		Ⓐ	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions ..... 10	Ⓐ 457,760	Ⓐ	Ⓐ

**Section C - Adjustments to Income**

from federal Schedule 1 (Form 1040)

11 Educator expenses .....	11	Ⓐ	Ⓐ
12 Certain business expenses of reservists, performing artists, and fee-basis government officials .....	12	Ⓐ	Ⓐ
13 Health savings account deduction .....	13	Ⓐ	Ⓐ
14 Moving expenses. Attach form FTB 3913. See instructions .....	14	Ⓐ	Ⓐ
15 Deductible part of self-employment tax. See instructions .....	15	Ⓐ 842	Ⓐ
16 Self-employed SEP, SIMPLE, and qualified plans ... 16		Ⓐ	
17 Self-employed health insurance deduction. See instructions .....	17	Ⓐ	
18 Penalty on early withdrawal of savings .....	18	Ⓐ	
19 a Alimony paid .....	19a	Ⓐ	Ⓐ
b Recipient's SSN Ⓢ _____ Last Name Ⓢ _____			
20 IRA deduction .....	20	Ⓐ	Ⓐ
21 Student loan interest deduction .....	21	Ⓐ	Ⓐ
22 Reserved for future use .....	22		
23 Archer MSA deduction .....	23	Ⓐ	

<b>Section C - Adjustments to Income</b> Continued	<b>A Federal Amounts</b> (taxable amounts from your federal tax return)	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>24</b> Other adjustments:			
a Jury duty pay .....	24a <input type="radio"/>		
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit .....	24b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c <input type="radio"/>	<input type="radio"/>	
d Reforestation amortization and expenses .....	24d <input type="radio"/>	<input type="radio"/>	
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 .....	24e <input type="radio"/>		
f Contributions to IRC Section 501(c)(18)(D) pension plans .....	24f <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans .....	24g <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims .....	24h <input type="radio"/>		
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations .....	24i <input type="radio"/>	<input type="radio"/>	
j Housing deduction from federal Form 2555 .....	24j <input type="radio"/>	<input type="radio"/>	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) .....	24k <input type="radio"/>		
<b>z</b> Other adjustments. List type and amount.			
_____	24z <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b> Total other adjustments. Add line 24a through line 24z .....	25 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions .....	26 <input type="radio"/> 842	<input type="radio"/>	<input type="radio"/>
<b>27</b> Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions .....	27 <input type="radio"/> 456,918	<input type="radio"/>	<input type="radio"/>

**Part II Adjustments to Federal Itemized Deductions**Check the box if you did NOT itemize for federal but will itemize for California  

	<b>A Federal Amounts (from federal Schedule A (Form 1040))</b>	<b>B Subtractions See instructions</b>	<b>C Additions See instructions</b>
<b>Medical and Dental Expenses</b> See instructions.			
1 Medical and dental expenses ..... <input checked="" type="radio"/> 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 ..... <input checked="" type="radio"/> 2			
3 Multiply line 2 by 7.5% (0.075) ..... <input checked="" type="radio"/> 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 ..... <input checked="" type="radio"/> 4			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
5 a State and local income tax or general sales taxes 5a <input checked="" type="radio"/> 90,354	<input checked="" type="radio"/> 90,354		
b State and local real estate taxes ..... 5b <input checked="" type="radio"/> 37,604			
c State and local personal property taxes ..... 5c <input checked="" type="radio"/>			
d Add line 5a through line 5c ..... 5d <input checked="" type="radio"/> 127,958			
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C ..... 5e <input checked="" type="radio"/> 10,000	<input checked="" type="radio"/> 90,354	<input checked="" type="radio"/> 117,958	
6 Other taxes. List type <input checked="" type="radio"/> 6			<input checked="" type="radio"/>
7 Add line 5e and line 6 ..... 7 <input checked="" type="radio"/> 10,000	<input checked="" type="radio"/> 90,354	<input checked="" type="radio"/> 117,958	
<b>Interest You Paid</b>			
8 a Home mortgage interest and points reported to you on federal Form 1098 ..... 8a <input checked="" type="radio"/> 26,250			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098 ..... 8b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098 8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Reserved for future use ..... 8d			
e Add line 8a through line 8c ..... 8e <input checked="" type="radio"/> 26,250	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
9 Investment interest ..... 9 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
10 Add line 8e and line 9 ..... 10 <input checked="" type="radio"/> 26,250	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

<b>Part II</b> Adjustments to Federal Itemized Deductions Continued	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>Gifts to Charity</b>			
11 Gifts by cash or check .....	11 <input type="radio"/> 23,000	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check .....	12 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year .....	13 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 .....	14 <input type="radio"/> 23,000	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions .....	15 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>			
16 Other - from list in federal instructions .....	16 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C .....	17 <input type="radio"/> 59,250	<input type="radio"/> 90,354	<input type="radio"/> 117,958
<b>18 Total.</b> Combine line 17 column A less column B plus column C .....		<input type="radio"/> 18	86,854

**Job Expenses and Certain Miscellaneous Deductions**

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions .....	<input type="radio"/> 19
20 Tax preparation fees .....	<input type="radio"/> 20 12,728
21 Other expenses: investment, safe deposit box, etc. List type .....	<input type="radio"/> 21
22 Add line 19 through line 21 .....	<input type="radio"/> 22 12,728
23 Enter amount from federal Form 1040 or 1040-SR, line 11 .....	<input type="radio"/> 23 456,918
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 .....	<input type="radio"/> 24 9,138
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 .....	<input type="radio"/> 25 3,590
<b>26 Total Itemized Deductions.</b> Add line 18 and line 25 .....	<input type="radio"/> 26 90,444
27 Other adjustments. See instructions. Specify. <input type="radio"/> 27	
28 Combine line 26 and line 27 .....	<input type="radio"/> 28 90,444

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

Single or married/RDP filing separately .....

\$229,908

Head of household .....

\$344,867

Married/RDP filing jointly or qualifying surviving spouse/RDP .....

\$459,821

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

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 .....

 29 90,444**30 Enter the larger of the amount on line 29 or your standard deduction listed below:**

Single or married/RDP filing separately. See instructions .....

\$5,202

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP .....

\$10,404

Transfer the amount on line 30 to Form 540, line 18 .....

 30 90,444

TAXABLE YEAR

**2022****Other State Tax Credit**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS****Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
● GEORGETOWN UNIVERSITY	● 169,665	● 169,665
● INTEREST INCOME	● 3,027	● 3,027
●	●	●
<b>1 Total double-taxed income</b>	<b>● 172,692</b>	<b>● 172,692</b>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

2 California tax liability	● 2	27,309 00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	● 3	172,692 00
4 California adjusted gross income	● 4	456,918 00
5 Divide line 3 by line 4. Do not enter more than 1.0000	● 5	.3779
6 Multiply line 2 by line 5	● 6	10,320 00
7 Income tax liability paid to other state (use state's abbreviation) ● DC	● 7	9,697 00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	● 8	172,692 00
9 Adjusted gross income taxable by other state	● 9	172,692 00
10 Divide line 8 by line 9. Do not enter more than 1.0000	● 10	1.0000
11 Multiply line 7 by line 10	● 11	9,697 00
<b>12 Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187</b>	<b>● 12</b>	<b>9,697 00</b>

2022 D-40 SUB Individual  
Income Tax Return

▼ SOFTWARE DEVELOPER USE ONLY VENDOR ID# 1019

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information      **Mark**      *if Filing an Amended return See instructions.*

Your telephone number

Mark if  
Deceased

Your taxpayer identification number (TIN)      **and**      Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN      **and**      Date of Birth (MMDDYYYY)

Your first name      M.I.      Last name  
**DOUGLAS**      **C**      **EMHOFF**

Spouse's/registered  
domestic partner's first name      M.I.      Last name  
**KAMALA**      **D**      **HARRIS**

Home address (number, street and suite/apartment number if applicable)

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

▲ City      State      ZIP Code + 4

Email Address

Filing Status

1 **Mark only one:**      Single,      Married filing jointly,       Married filing separately,      Dependent claimed by someone else

Married filing separately on same return Enter combined amounts for Lines 5-43. See instructions.

Registered domestic partners filing jointly or      filing separately on the same return. *Enter combined amounts for Lines 5-43. See instructions.*

Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

Qualifying widow(er) with dependent child *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 **Mark if you are:**      Part-year resident in DC from      to      See instructions.  
(MMDDYYYY)      (MMDDYYYY)

3 *Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year? If no, or if claiming an exemption, complete Schedule HSR (see instructions).*      Yes  No

\*Complete your federal return first – Enter your dependents' information on DC Schedule S\*

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank;  
If minus, enter amount and mark.

- |   |                                                                                  |   |            |
|---|----------------------------------------------------------------------------------|---|------------|
| a | Wages, salaries, unemployment compensation and/or tips, <i>see instructions.</i> | a | 169665 .00 |
| b | Business income or loss, <i>see instructions.</i>                                | b | .00        |
| c | Capital gain or loss.                                                            | c | .00        |
| d | Rental real estate, royalties, partnerships, etc.                                | d | .00        |

Computation of DC Gross and Adjusted Gross Income

- |   |                                                                                                                        |              |   |            |
|---|------------------------------------------------------------------------------------------------------------------------|--------------|---|------------|
| 4 | Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. | Mark if loss | 4 | 172692 .00 |
|---|------------------------------------------------------------------------------------------------------------------------|--------------|---|------------|

Enter your last name **EMHOFF**

Enter your TIN

Additions to DC Income

5 Franchise tax deducted on federal forms, <i>see instructions.</i>	5	.00
6 Other additions from DC Schedule I, Calculation A, Line 9.	6	.00
7 Add Lines 4, 5 and 6.	Mark if loss 7	172692 .00

Subtractions from DC Income

8 Part year residents, enter income received during period of nonresidence, <i>see instructions.</i>	8	.00
9 Taxable refunds, credits or offsets of state and local income tax.	9	.00
10 Taxable amount of social security and tier 1 railroad retirement.	10	.00
11 Income reported and taxed this year on a DC franchise or fiduciary return.	11	.00
12 DC and federal government survivor benefits, <i>see instructions.</i>	12	.00
13 Unemployment Insurance Benefits, <i>see instructions.</i>	13	.00
14 Other subtractions from DC Schedule I, Calculation B, Line 16.	14	.00
15 Total subtractions from DC income, Lines 8-14.	15	.00
16 DC adjusted gross income, Line 7 minus Line 15.	Mark if loss 16	172692 .00

17 Deduction type. Take the same type as you took on your federal return. *Mark which type:* Standard or Itemized  X  
See instructions for amount to enter on Line 17.

18 DC deduction amount SEE STATEMENT 1 18 39792 .00

19 DC taxable income. Subtract Line 18 from Line 16. Mark if loss 19 132900 .00

20 Tax. *If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.* Mark if filing separately on same return. Complete Calculation J on Schedule S.

21 Credit for child and dependent care expenses .00 X .32 21 .00

*From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441*

22 Non-refundable credits from DC Schedule U, Part 1a, Line 7. Attach Schedule U. 22 .00

23 Total non-refundable credits. Add Line 21 and Line 22. 23 .00

24 Subtract Line 23 from Line 20. If less than zero, enter zero. 24 9697 .00

25 DC Health Care Shared Responsibility. See instructions. If fully covered or fully exempt, enter zero. 25 0 .00

26 Total Tax and DC Health Care Shared Responsibility. Add Line 24 and Line 25. 26 9697 .00

27 DC Earned Income Tax Credit

27a Enter the number of qualified EITC children. 0 27b Enter earned income amount 27b .00

27c For filers **with** qualifying children. Enter federal EIC .00 X .70 Enter result > 27d .00

27e For filers **without** qualifying children. See instructions for special calculations. Enter result > 27e .00

28 Property Tax Credit. From your DC Schedule H; attach a copy. 28 .00

D-40 PAGE 3

Enter your last name **EMHOFF**

Enter your TIN

29	Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i>	29	.00
30	Total refundable credits. <i>Add Line 27d or 27e through Line 29</i>	30	.00
31	DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.	31	12822 .00
32	2022 estimated income tax payments and amount applied from 2021 return.	32	1500 .00
33	Tax paid with FR-127 Extension of Time to File.	33	.00
34	If this is an amended 2022 return, enter payments made with original 2022 D-40 return.	34	.00
35	If this is an amended 2022 return, enter refunds requested with original 2022 D-40 return.	35	.00
36	Total payments and refundable credits. <i>Add Line 30 through Line 34. (Do not include Line 35).</i>	36	14322 .00
37	Tax Due. <i>Subtract Line 36 from Line 26.</i>	37	.00
38	Amount Overpaid. <i>Subtract Line 26 from Line 36.</i>	38	4625 .00
39	Amount to be applied to your 2023 estimated tax.	39	.00
40	Underpayment Interest. <b>Mark X and attach form D-2210.</b>	40	.00
41	Contribution amount from Schedule U, Part II, Line 5. (Cannot exceed amount on Line 38)	41	.00
42	Total Amount Due. <i>Add Lines 37, 40 and 41.</i>	42	.00
43	Net Refund. <i>Subtract total of Lines 39, 40 and 41 from Line 38.</i>	43	4625 .00
	Will this refund go to an account outside the U.S.? Yes _____ No _____ See instructions.		
44	Mark _____ if either spouse is claiming injured spouse allocation.		You must attach Form DC-8379.

**Refund Options:** For information on the tax refund card and Program limitations, see instructions or visit our website [MyTax.DC.gov](http://MyTax.DC.gov)

Mark one refund choice: Direct deposit or Reliacard (See instructions) or  Paper check

Direct deposit. To have your refund deposited to your Checking or Savings account, mark X and enter bank routing and account numbers. See instructions.

Routing Number

Account Number

Mark \_\_\_\_\_ if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee To authorize another person to discuss this return with OTR, mark here  and enter the name and phone number of that person

Designee's Name **MICHAEL SOBELMAN**

Phone number \_\_\_\_\_

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature

Date

Preparer's signature

**MICHAEL SOBELMAN**

Preparer's Tax Identification Number (PTIN)

Date

**04/07/23**

PTIN telephone number

\* Pursuant to the "Earned Income Tax Credit as Basic Income Amendment Act of 2021", for tax year 2022, eligible EITC taxpayers with qualified children may have a portion of their EITC paid in 11 monthly payments. If you are a taxpayer receiving monthly EITC payments, OTR will calculate the distribution of your net refund amount for you and your initial lump sum payment received will differ from the Line 43 Net Refund amount. OTR shall send a notice to every individual whose refund, or any portion thereof, will be paid in monthly refund payments pursuant to the Act.

Eligible DC EITC part-year taxpayers with qualifying children, eligible DC EITC taxpayers without a qualifying child, and Schedule N DC Non-Custodial Parent EITC claimants will NOT have a portion of their EITC paid in monthly payments. They will receive their DC EITC refunds in one lump sum payment.

If you have selected the ReliaCard as your refund choice and are eligible to receive monthly EITC refund payments, please retain your U.S. Bank ReliaCard. Monthly payments will be reloaded onto the initial card that you received containing your initial lump sum refund payment.

All DC EITC credits are immediately subject to the offset provisions of DC Code § 47-4431.

DOUGLAS C. EMHOFF

DC CALCULATION F

DC ITEMIZED DEDUCTIONS  
FOR FULL-YEAR RESIDENTS

STATEMENT 1

	TAXPAYER	SPOUSE
A. TOTAL ITEMIZED DEDUCTIONS FROM FORM 1040, SCHEDULE A, LINE 17	29,625.	
B. STATE AND LOCAL TAX DEDUCTION REPORTED ON FORM 1040, SCHEDULE A, LINE 7	5,000.	
C. SUBTRACT LINE B FROM LINE A	24,625.	
D. STATE AND LOCAL REAL ESTATE TAX FROM FORM 1040, SCHEDULE A, LINE 5B	18,802.	
E. OTHER TAXES FROM FORM 1040, SCHEDULE A, LINE 6		
F. DC ITEMIZED DEDUCTIONS. ADD LINES C, D, AND E	43,427.	
G. ENTER THE SUM OF FORM 1040, SCHEDULE A, LINES 4, 9, AND 15		
H. SUBTRACT THE AMOUNT ON LINE G FROM LINE F	43,427.	
I. ENTER THE AMOUNT OF DC ADJUSTED GROSS INCOME	172,692.	
J. ENTER \$200000. (OR \$100000. IF MFS)	100,000.	
K. SUBTRACT LINE J ENTRY FROM LINE I	72,692.	
L. MULTIPLY LINE K ENTRY BY 0.05	3,635.	
M. SUBTRACT AMOUNT ON LINE L FROM AMOUNT ON LINE H (IF < 0, ENTER 0)	39,792.	
N. ADD THE AMOUNTS ON LINES G AND M	39,792.	
FORM D-40, LINE 18	39,792.	