

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

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

Your first name and middle initial James P		Last name Flannery		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]			State [REDACTED]	ZIP code [REDACTED]	
Foreign country name		Foreign province/state/county		Foreign postal code	

Digital Assets

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

Standard Deduction

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

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for- <ul style="list-style-type: none">Single or Married filing separately, \$12,950Married filing jointly or Qualifying surviving spouse, \$25,900Head of household, \$19,400If you checked any box under Standard Deduction, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7		
8	Other income from Schedule 1, line 10	8	(2,963)	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	(2,891)	
10	Adjustments to income from Schedule 1, line 26	10		
11	Subtract line 10 from line 9. This is your adjusted gross income	11	(2,891)	
12	Standard deduction or itemized deductions (from Schedule A)	12	12,950	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12 and 13	14	12,950	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0	

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ 17 Amount from Schedule 2, line 3 18 Add lines 16 and 17 19 Child tax credit or credit for other dependents from Schedule 8812 20 Amount from Schedule 3, line 8 21 Add lines 19 and 20 22 Subtract line 21 from line 18. If zero or less, enter -0- 23 Other taxes, including self-employment tax, from Schedule 2, line 21 24 Add lines 22 and 23. This is your total tax .	16 _____ 17 _____ 18 _____ 19 _____ 20 _____ 21 _____ 22 _____ 23 _____ 24 _____																
Payments	25 Federal income tax withheld from: a Form(s) W-2 25a _____ b Form(s) 1099 25b _____ c Other forms (see instructions) 25c _____ d Add lines 25a through 25c 25d _____ 26 2022 estimated tax payments and amount applied from 2021 return 26 _____ 27 Earned income credit (EIC) NO 27 _____ 28 Additional child tax credit from Schedule 8812 28 _____ 29 American opportunity credit from Form 8863, line 8 29 _____ 30 Reserved for future use 30 _____ 31 Amount from Schedule 3, line 15 31 0 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 _____																	
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 34 _____ 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 d Account number _____ 36 Amount of line 34 you want applied to your 2023 estimated tax . 36 _____																	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions 37 _____ 38 Estimated tax penalty (see instructions) 38 _____																	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Designee's name _____ Phone no. _____ Personal identification number (PIN) _____																	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border-bottom: 1px solid black;">Your signature</td> <td style="width: 15%; border-bottom: 1px solid black;">Date</td> <td style="width: 33%; border-bottom: 1px solid black;">Your occupation</td> <td style="width: 19%; border-bottom: 1px solid black;">If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">02-04-2023</td> <td style="border-bottom: 1px solid black;">Manager</td> <td></td> <td></td> </tr> <tr> <td style="border-bottom: 1px solid black;">Spouse's signature. If a joint return, both must sign.</td> <td style="border-bottom: 1px solid black;">Date</td> <td style="border-bottom: 1px solid black;">Spouse's occupation</td> <td style="border-bottom: 1px solid black;">If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Phone no. _____</td> <td style="border-bottom: 1px solid black;">Email address _____</td> <td></td> <td></td> </tr> </table>		Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	02-04-2023	Manager			Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)	Phone no. _____	Email address _____		
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)															
02-04-2023	Manager																	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)															
Phone no. _____	Email address _____																	
Paid Preparer Use Only	Preparer's signature _____ Date 02-06-2023 PTIN _____ Check if: Preparer's name _____ Phone no. _____ <input checked="" type="checkbox"/> Self-employed Firm's name _____ Firm's address _____ Firm's EIN _____																	

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

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **01**

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

James P Flannery

Your social security number

[REDACTED]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	(2,963)
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . .	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	(2,963)

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	0

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **03**

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

James P Flannery

Your social security number

[REDACTED]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5	Residential energy credits. Attach Form 5695		5	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
z	Other nonrefundable credits. List type and amount: _____	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	0

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

EEA

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	0
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b	
c	Reserved for future use	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Reserved for future use	13g	
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	0

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor James P Flannery		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Consulting		B Enter code from instructions 518210
C Business name. If no separate business name, leave blank. flantascience		D Employer ID number (EIN) (see instr.) [REDACTED]
E Business address (including suite or room no.) [REDACTED] City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2022, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	10,210
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	10,210
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	10,210
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	10,210

Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8	1,702
9 Car and truck expenses (see instructions)	9	671
10 Commissions and fees	10	
11 Contract labor (see instructions)	11	4,209
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	
16 Interest (see instructions):		
a Mortgage (paid to banks, etc.)	16a	
b Other	16b	
17 Legal and professional services	17	
18 Office expense (see instructions)	18	
19 Pension and profit-sharing plans	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment	20a	
b Other business property	20b	
21 Repairs and maintenance	21	
22 Supplies (not included in Part III)	22	
23 Taxes and licenses	23	
24 Travel and meals:		
a Travel	24a	
b Deductible meals (see instructions)	24b	135
25 Utilities	25	
26 Wages (less employment credits)	26	
27a Other expenses (from line 48)	27a	6,456
b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	13,173
29 Tentative profit or (loss). Subtract line 28 from line 7	29	(2,963)
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	(2,963)
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		
	32a <input checked="" type="checkbox"/>	All investment is at risk.
	32b <input type="checkbox"/>	Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

Name(s)

SSN

James P Flannery

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation. 35
36	Purchases less cost of items withdrawn for personal use 36
37	Cost of labor. Do not include any amounts paid to yourself 37
38	Materials and supplies 38
39	Other costs 39
40	Add lines 35 through 39 40
41	Inventory at end of year 41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

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

43	When did you place your vehicle in service for business purposes? (month/day/year) <u>01-01-2016</u>
44	Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:
a	Business <u>1,147</u> b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

Equipment	4,863
Materials and Supplies	666
Purchases	927
48 Total other expenses. Enter here and on line 27a	48 6,456

Premium Tax Credit (PTC)

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

Go to www.irs.gov/Form8962 for instructions and the latest information.**2022**Attachment
Sequence No. **73**

Name shown on your return

Your social security number

James P Flannery**A** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box. ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	(2,891)
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	0
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	12,880
5	Household income as a percentage of federal poverty line (see instructions)	5	0 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount 8a	b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount 8b

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☒ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32 column C)
12 January	471	515	0	515	471	471
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . .					24	471
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . .					25	471
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	0

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	

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

Form **8962** (2022)

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to www.irs.gov/Form8829 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. 176

Name(s) of proprietor(s)

Your social security number

James P Flannery

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,200
3	Divide line 1 by line 2. Enter the result as a percentage	3	10.00%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	10.00%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions	8	(2,963)
See instructions for columns (a) and (b) before completing lines 9-22.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	0
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2023

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Schedule A - NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)	1	(15,841)
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)	2	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4	
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5	
6	Nonbusiness deductions (see instructions)	6	12,950
7	Nonbusiness income other than capital gains (see instructions)	7	72
8	Add lines 5 and 7	8	72
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9	12,878
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	10	
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	
15	Add lines 4 and 14	15	
16	Enter the loss, if any, from line 16 of your 2022 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 16, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 24 the amount from line 10	16	
17	Section 1202 exclusion. Enter as a positive number (see instructions)	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	
19	Enter the loss, if any, from line 21 of your 2022 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number	19	
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21	
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	
23	NOL deduction for losses from other years. Enter as a positive number	23	
24	NOL Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL	24	(2,963)

Federal Supporting Statements**2022 PG01**

Name(s) as shown on return

James P Flannery

Tax ID Number

Schedule 1 - Line 8a - NOL Explanation

Statement #1

2020 NOL CF = \$5,507, \$2,205 used in PY.

Total NOL deduction on Schedule 1, line 8 = \$0.

2022

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Tax ID Number

James P Flannery

TSJ	Name of Payer	Res ST	Interest Income	Penalty for Early Withdrawal	United States Government Interest	Exempt from federal tax Resident State State Interest	Other State State Interest	Nominee Interest	Accrued Interest	Other Tax-Exempt Interest	Federal Tax Withheld
T	██████████	MA	50								
T	Internal Revenue Service	MA	22								
<u>TOTALS</u>			72								

Auto Expense Worksheet

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

James P Flannery

Profession/Business

Consulting \flantascience

Description Auto

Date placed in service 2016-01-01

Number of miles your vehicle was used for:

Total Business miles driven during the year 1,147

Total Commuting miles driven during the year

Total Other miles driven during the year

Total Miles driven during the year 1,147

Business Use percentage 100.00

Expenses:

Total

Business
Percentage

Section 179

Bonus Depreciation

Depreciation

Garage Rent

Gas

Insurance

Licenses

Oil

Parking Fees

Rental Fees

Interest

Personal Property Tax

Repairs

Tires

Tolls

Lease Add Back

Other Expenses:

_____

_____

_____

Total Expenses

Standard Mileage Rate Calculation

Business miles driven before 07-01 1,147 X 0.585 671

Business miles driven after 06-30 X 0.625 671

Parking fees

Tolls

Interest

Personal Property Tax

Total Standard Mile Rate deduction 671

How it is reported:

Depreciation deduction

Auto Expense 671

Personal Property Taxes, Schedule A, Line 5c

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2022Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to **www.irs.gov/Form8995** for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

James P Flannery

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: flantascience		(2,963)
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	(2,963)	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		0
11	Taxable income before qualified business income deduction (see instructions)	11	(15,841)	
12	Net capital gain (see instructions)	12	0	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(2,963)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)	

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

Form **8995** (2022)

EEA

Amount from Form 1040, line 11..... (2,891)
 Amount from Form 1040, line 12..... 12,950

Line 11 above is the difference between these amounts..... (15,841)

Net Operating Loss Carryover / Carryback Worksheet

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

James P Flannery

Year Carried From	Amount Available For Carryover/Carryback	Amount Used Prior to 2022	Amount Used In 2022	Remaining Carryover
2002				
2003				
2004				
2005				
2006				
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020	5,507	2,205		3,302
2021				
2022	2,963			2,963
Totals	8,470	2,205		6,265

The required prior-year NOL Deduction statement for Form 1040, Schedule 1, line 8 has been generated based on the information above. To append anything to that statement, open the SCH screen and select "051" from the "Type of attachment" drop list.

\$3,302 of the post-2017 NOL carryforward was not included on Schedule 1, line 8, due to the 80% of taxable income limitation.

- | | |
|--------------------------------------------------------------------------------------------------------|---------|
| 1. Enter the amount from Form 1045, page 3, line 24, if less than zero | (2,963) |
| 2. Portion of line 1 that is a farming loss that was carried back. Enter as a positive number. | |
| 3. Excess business loss from Form 461, line 16. Enter as a negative number | |
| 4. Combine lines 1 through 3. This is your 2022 NOL to carry over to 2023 | (2,963) |

Schedule A - NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)	1	(15,841)
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)	2	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4	
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5	
6	Nonbusiness deductions (see instructions)	6	12,950
7	Nonbusiness income other than capital gains (see instructions)	7	72
8	Add lines 5 and 7	8	72
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9	12,878
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	10	
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	
15	Add lines 4 and 14	15	
16	Enter the loss, if any, from line 16 of your 2022 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 16, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 24 the amount from line 10	16	
17	Section 1202 exclusion. Enter as a positive number (see instructions)	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	
19	Enter the loss, if any, from line 21 of your 2022 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number	19	
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21	
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	
23	NOL deduction for losses from other years. Enter as a positive number	23	
24	NOL Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL	24	(2,963)

Net Operating Loss Carryover / Carryback Worksheet

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

James P Flannery

Year Carried From	Amount Available For Carryover/Carryback	Amount Used Prior to 2022	Amount Used In 2022	Remaining Carryover
2002				
2003				
2004				
2005				
2006				
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022	2,963			2,963
Totals	2,963			2,963

1. Enter the amount from Form 1045, page 3, line 24, if less than zero (2,963)
2. Portion of line 1 that is a farming loss that was carried back. Enter as a positive number.
3. Excess business loss from Form 461, line 15. Enter as a negative number
4. Combine lines 1 through 3. This is your 2022 NOL to carry over to 2023 (2,963)

1040

Individual Diagnostic Summary

2022

Name(s)

James P Flannery

Social Security No.

Spouse SSN No.

Mailing Address:

Taxpayer

Spouse

Daytime Phone:

Evening Phone:

Cell Phone:

Taxpayer email:

Spouse email:

Resident State: MA

Date of Birth: Taxpayer 03-17-1986

Spouse

Dependent Information: (*If more than 5 dependents see last page of summary)

Name

SSN

Relationship

Date of Birth

Dependent Status

Preparer:

Invoice #:

Date: 02-06-2023

Return Information

Form Type: 1040

Item on Return	2022 Federal	2021 Federal (If available)
Filing Status	1	1
Exemptions (suspended until tax year 2025)	N\A	N\A
Total Income	(2,891)	6,066
AGI	(2,891)	5,631
Deductions	12,950	12,850
Taxable Income		
Tax (before credits)		
Tax Rate Percentage	10	10
SE Tax		869
Tax (after credits)		
EIC		876
Additional CTC		
Overpayment		207
Refund		207
Refund Applied to ES		
Balance Due		

Form of Refund/Payment: The client has a zero due Return

State/City Information (* If more than 8 states see last page of summary)

T/S/J

State/City

AGI

Taxable
Income

Tax

Refund/
(Balance Due)

T

MA1

72

TAX RETURN COMPARISON
2020 / 2021 / 2022

2022

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return James P Flannery			Identifying number [REDACTED]	
	2020	2021	2022	Difference 2021-2022
Filing Status	Single	Single	Single	
Number of Dependents				
Income				
Wages, salaries, tips, etc.				
Taxable interest and dividends		100	72	(28)
Taxable state and local refunds				
Alimony				
Business income (loss)	(5,507)	6,150	(2,963)	(9,113)
Gains (losses)		733		(733)
Pensions and IRA distributions				
Rent and royalty income (loss)				
Part, S-corps, trusts income (loss) . . .				
Farm income (loss)				
Unemployment compensation	8,171	1,288		(1,288)
Total SS benefits received				
Taxable SS benefits				
Other income (loss)	(8,171)	(2,205)		2,205
Total Income	(5,507)	6,066	(2,891)	(8,957)
Adjusted Gross Income				
Half of self-employment tax		435		(435)
IRA deduction				
Other adjustments	300			
Total Adjusted Gross Income	(5,807)	5,631	(2,891)	(8,522)
Deductions				
Medical deductions				
State and local taxes				
Interest				
Contributions		300		(300)
Employee business expenses				
Standard or other deductions	12,400	12,550	12,950	400
Total deductions claimed	12,400	12,850	12,950	100
Qualified Business Income Deduction .				
Tax and Credits				
Taxable Income				
Tax				
Credits				
Self-employment tax		869		(869)
Other taxes				
Total Tax		869		(869)
Payments				
Withholdings	815	129		(129)
Estimated tax payments				
Earned income credit		876		(876)
Other payments and credits	583	71		(71)
Estimated tax penalty				
Overpayment	1,398	207		(207)
Overpayment Applied				
Refund	1,398	207		(207)
Balance Due				
Marginal tax rate	10.00	10.00	10.00	
Effective tax rate				

Auto Mileage Worksheet

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

James P Flannery

Profession/Business

Consulting \flantascience

Description **Auto**

Date placed in service **01-01-2016**

Business Miles

Rate of Depreciation allowed for Standard Mileage Rate

2022	<u>1,147</u>	0.26
2021	<u>8,517</u>	0.26
2020	<u>5,541</u>	0.27
2019	<u>8,421</u>	0.26
2018	<u></u>	0.25
2017	<u></u>	0.25
2016	<u></u>	0.24
2015	<u></u>	0.24
2014	<u></u>	0.22
2013	<u></u>	0.23
pre-2013	<u></u>	See Publication 463

Total Business Miles 23,626

This worksheet displays the business miles taken by year for vehicles with the standard mileage rate deduction. When the vehicle is sold, the amount of the depreciation that is factored into the standard mileage rate should reduce the basis of the vehicle. If actual expenses were taken on the vehicle, then do not use this worksheet; the depreciation can be found on the Depreciation Detail Listing ("FED DEPR Schedule" in View/Print mode). Refer to pub 463 for more information on the standard and actual deduction for vehicles.

Schedule C Comparison

(This page is not filed with the return. It is for your records only.)

2022

Name of proprietor

Tax ID Number

James P Flannery

Principal business: **Consulting**

Business name: **flantascience**

	2021	2022	Difference
Income			
Gross Receipts or sales	20,568	10,210	(10,358)
Returns & allowances			
Cost of goods sold			
Gross profit	20,568	10,210	(10,358)
Other income			
Gross income	20,568	10,210	(10,358)
Expenses			
Advertising	625	1,702	1,077
Car and truck expenses	4,770	671	(4,099)
Commissions and fees			
Contract labor	1,142	4,209	3,067
Depletion			
Depreciation & section 179			
Employee benefit programs			
Insurance			
Mortgage interest			
Other interest			
Legal & Professional services			
Office expense			
Pension & profit-sharing			
Rent or lease - machinery			
Rent or lease - other property			
Repairs & maintenance			
Supplies			
Taxes and licenses			
Travel			
Deductible meals		135	135
Utilities			
Wages			
Other expenses	6,785	6,456	(329)
Total expenses	13,322	13,173	(149)
Business use of home	1,096		(1,096)
Net profit or (loss)	6,150	(2,963)	(9,113)
Allowed on return after Form 6198 and Form 8582 limitations	6,150	(2,963)	(9,113)

2022 Form 1

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2022 or other taxable

Year beginning

Ending

JAMES

P FLANNERY

Fill in if:

Amended return

Other jurisdiction change

Enter date of change

Federal amendment

Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

Fill in if name change

\$1 You \$1 Spouse TOTAL

You Spouse

You Spouse

You Spouse

You Spouse

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

a. Total federal income -2891

b. Federal adjusted gross income -2891

1. Filing status (select one only):

☒ Single

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Exemptions

a. Personal exemptions

2a

4400

b. Number of dependents. (Do not include yourself or your spouse.) Enter number

x \$1,000 = 2b

c. Age 65 or over before 2023 You + Spouse =

x \$700 = 2c

d. Blindness You + Spouse =

x \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

2g

4400

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

Date

Spouse's signature

Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

2022 Form 1, pg. 2

Massachusetts Resident Income Tax Return

3.	Wages, salaries, tips	3	
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a.	= 5	
	- b. exemption		
6a.	Business/profession income/loss	6a	-2963
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 7	9	
10.	TOTAL 5.0% INCOME	10	-2963
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	11b	
12.	Reserved for future use	12	
13.	Reserved for future use	13	
14.	Rental deduction. a. 12000	÷ 2 = 14	3000
15.	Other deductions from Schedule Y, line 19	15	
16.	Total deductions. Add lines 11 through 15	16	3000
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	
18.	Exemption amount	18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	
20.	INTEREST AND DIVIDEND INCOME	20	
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21	0
22.	TAX ON 5.0% INCOME. Note: If choosing the optional 5.85%tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	0

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

2022 Form 1, pg. 3

Massachusetts Resident Income Tax Return

23.	12% INCOME. Not less than "0."	a.	x .12 =	23	
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS				24
	Fill in if any excess exemptions were used in calculating lines 20, 23 or 24				X
25.	Credit recapture amount (from Credit Recapture Schedule)				25
26.	Additional tax on installment sale				26
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28				X
28.	TOTAL INCOME TAX. Add lines 22 through 26				28
29.	Limited Income Credit				29
30.	Income tax due to another state or jurisdiction				30
31.	Other credits from Credit Manager Schedule				31
32.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"				32
33.	Voluntary Contributions				
	a.	Endangered Wildlife Conservation		33a	
	b.	Organ Transplant Fund		33b	
	c.	Massachusetts Public Health HIV and Hepatitis Fund		33c	
	d.	Massachusetts U.S. Olympic Fund		33d	
	e.	Massachusetts Military Family Relief Fund		33e	
	f.	Homeless Animal Prevention and Care		33f	
	Total. Add lines 33a through 33f				33
34.	Use tax due on Internet, mail order and other out-of-state purchases				34
35.	Health care penalty	a. You	+ b. Spouse	35	0
36.	Amended return only. Overpayment from original return				36
37.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36				37
38.	a.	Massachusetts income tax withheld from Form(s) W-2	38a		
	b.	Massachusetts income tax withheld from Form(s) 1099	38b		
	c.	Massachusetts income tax withheld from other forms	38c		
	Total. Add lines 38a through 38c				38

Massachusetts Resident Income Tax Return

02-06-2023 13:28:35

2022 Schedule HC

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

JAMES

P FLANNERY

1a. Date of birth 03171986 1b. Spouse's date of birth 1c. Family size 1
2. Federal adjusted gross income 2 -2891

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2022, you turned 18, you were a part-year resident or a taxpayer was deceased.

3a You:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
3b Spouse:	<input type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None

If you filled in the full-year or part-year MCC box, go to line 4. If you filled in No MCC/None, go to line 6.

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2022, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

EXECUTIVE OFFICE OF HEALTH AND H

4g. Spouse's Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2022, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

02-06-2023 13:28:35

Schedule HC Worksheets and Tables

2022

(Keep for your records)

Name(s) as shown on return

JAMES P FLANNERY

Your social security number

Schedule HC Worksheet for Line 6: Federal Poverty Level

1. Enter your federal adjusted gross income from Schedule HC, line 2 1 -2891

2. Enter the income amount that corresponds to your family size (as entered on Schedule HC, line 1c) from the 150% FPL column from

Table 1 2 19320

If line 1 is less than or equal to line 2, your income in 2022 was at or below 150% of the Federal Poverty Level and the penalty does not apply to you in 2022. Fill in the Yes box in line 6 of Schedule HC, skip the remainder of Schedule HC and continue completing your tax return.

If line 1 is greater than line 2, your income in 2022 was above 150% of the Federal Poverty Level. Fill in the No box in line 6 of Schedule HC and go to line 7 of Schedule HC.

Table 1: Federal Poverty Level, Annual Income Standards

Family size*	150% FPL
1	\$19,320
2	\$26,130
3	\$32,940
4	\$39,750
5	\$46,560
6	\$53,370
7	\$60,180
8	\$66,990
additional	+ \$ 6,810

*Include only yourself, your spouse (if living in the same household at any point during the year), and any dependents as claimed on Form 1, line 2b or Form 1-NR/PY, line 4b. If married filing separately and living in the same household at any point during the year, include all dependents claimed by you and your spouse.

2022 Schedule B

JAMES

P FLANNERY

Part 1. Interest and Dividend Income

1.	Total interest income	1	72
2.	Total ordinary dividends	2	
3.	Other interest and dividends not included above	3	
4.	Total interest and dividends	4	72
5.	Total interest from Massachusetts banks	5	
6a.	Other interest and dividends to be excluded	6a	
6b.	Part-year/Nonresidents only	6b	
7.	Subtotal	7	72
8.	Allowable deductions from your trade or business	8	
9.	Subtotal	9	72

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10.	Massachusetts short-term capital gains	10	
11.	Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11	
12.	Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13a.	Add lines 10 through 12	13a	
13b.	Part-year/Nonresidents only	13b	
13c.	Subtract line 13b from line 13a. Not less than 0	13c	
14.	Allowable deductions from your trade or business	14	
15.	Subtotal	15	
16.	Massachusetts short-term capital losses	16	
17.	Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18.	Prior short-term unused losses for years beginning after 1981	18	

2022 Schedule B, pg. 2

19a.	Combine lines 15 through 18	19a
19b.	Part-year/Nonresidents only	19b
19c.	Exclude line 19b losses from line 19a	19c
20.	Short-term losses applied against interest and dividends	20
21.	Available short-term losses	21
22.	Short-term losses applied against long-term gains	22
23.	Short-term losses available for carryover in 2023	23
24.	Short-term gains and long-term gains on collectibles	24
25.	Long-term losses applied against short-term gain	25
26.	Subtotal	26
27.	Long-term gains deduction	27
28.	Short-term gains after long-term gains deduction	28

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29.	Enter the amount from line 9	29	72
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	72
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	72
34.	Enter the amount from line 28	34	
35.	Adjusted gross interest, dividends and certain capital gains	35	72
36.	Excess exemptions	36	72
37.	Subtract line 36 from line 35	37	
38.	Interest and dividends taxable at 5.0%	38	
39.	Taxable 12% capital gains	39	
40.	Available short-term losses for carryover in 2023	40	

2022 Schedule C

Massachusetts Profit or Loss From Business

JAMES P FLANNERY
FLANTASCIENCE
CONSULTING

518210

Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)

No. of employees

Fill in if you materially participated in the operation of this business during 2022 (see line 33 instructions)

☒

Fill in if you started or acquired this business during 2022

Fill in if you made any payments in 2022 that would require you to file Form(s) 1099

Fill in if you have any suspended PAL related to this schedule. See instructions and line 36

Fill in if you claimed the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2022

Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

Fill in if interest or dividend reported on U.S. Schedule C, lines 1 and/or 6

Do not include interest and dividends in Schedule C, lines 1 and 4. Enter this amount here and on Schedule B, line 3. See instructions

1.	a. Gross receipts or sales	10210		
	b. Returns and allowances		a - b = 1	10210
2.	Cost of goods sold and/or operations		2	
3.	Gross profit. Subtract line 2 from line 1		3	10210
4.	Other income		4	
5.	Total income. Add line 3 and line 4		5	10210
6.	Advertising		6	1702
7.	Bad debts from sales or services		7	
8.	Car and truck expenses		8	671
9.	a. Commissions and fees			
	b. Contract Labor	4209	a + b = 9	4209
10.	Depletion		10	
11.	Depreciation and Section 179 deduction		11	
12.	Employee benefit programs		12	
13.	Insurance		13	

2022 Schedule C, pg. 2

14. Interest		
a. mortgage interest paid to financial institutions		
b. other interest	a + b =	14
15. Legal and professional services		15
16. Office expense		16
17. Pension and profit-sharing		17
18. Rent or lease		
a. vehicles, machinery and equipment		
b. other business property	a + b =	18
19. Repairs and maintenance		19
20. Supplies		20
21. Taxes and licenses		21
22. Travel		22
23. Deductible meals. See instructions for appropriate percentage subject to limitations		23
24. Utilities		24
25. Wages		25
26. Other expenses	Statement #517	26
27. Total expenses. Add lines 6 through 26		27
28. Tentative profit or loss. Subtract line 27 from line 5		28
29. Expenses for business use of your home		29
30. Abandoned Building Renovation Deduction		30
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28		31
32. Deductible loss. If you have a loss on line 31 it may be limited. See line 33		32
33. Description of your investment in this activity. If you filled in 33a enter loss on line 32 and go to line 35. If you filled in 33b see instructions for line 32 and go to line 35	X 33a. All investment at risk 33b. Some investment is not at risk	
34. Profit from line 31		34
35. Total profit or loss. Combine lines 32 and 34		35
36. Allowable prior-year suspended PAL you are applying		36
37. Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a		37

2022 Schedule C, pg. 3

Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: Cost Lower of cost or market Other (specify)

Fill in if there was any change in determining quantities, costs or valuations between opening & closing inventory? If Yes, enclose explanation

Fill in and enclose explanation if inventory at beginning of year is different from last year's closing inventory

1.	Inventory at beginning of year	1
2.	a. Purchases	
	b. Items withdrawn for personal use	a - b = 2
3.	Cost of labor	3
4.	Materials and supplies	4
5.	Other costs	5
6.	Add lines 1 through 5	6
7.	Inventory at end of year	7
8.	Cost of goods sold and/or operations. Subtract line 7 from line 6	8

MA SCH C - OTHER EXPENSES

2022 Statement
PG01

Name(s) shown on return
JAMES P FLANNERY

Identifying Number

DESCRIPTION	AMOUNT
EQUIPMENT	4863
MATERIALS AND SUPPLIES	666
PURCHASES	927
TOTAL	6456

Massachusetts AGI Worksheet / Limited Income Credit

2022

Name(s)

JAMES P FLANNERY

SSN

Form 1, Line 27 Massachusetts AGI Worksheet. No Tax Status (Only if Single, Head of Household or Married Filing Jointly)

If your Massachusetts AGI was \$8,000 or less if single, \$14,400 or less plus \$1,000 per dependent if head of household, or \$16,400 or less plus \$1,000 per dependent if married filing a joint return, you qualify for No Tax Status and are not required to pay any Massachusetts income taxes.

- Enter your total 5.0% income from Form 1, line 10. Not less than 0. (Add back any Abandoned Building Renovation deduction claimed on Schedule(s) C and/or E before entering an amount in line 1.) 1
- Add Schedule Y, lines 2 to 10 and line 18 2
- Subtract line 2 from line 1. Not less than 0 3
- Enter total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b 4

Note: If Form 1, line 10 is a loss, combine Form 1, line 10 with the smaller amount of total Massachusetts bank interest or the interest exemption amount. Enter the result in line 4, unless the result is a loss. If the result is a loss, enter 0.

- Enter amount from Schedule B, line 35. If there is no entry in Schedule B, line 35 or if not filing Schedule B, enter the amount from Form 1, line 20 5
- Enter the amount from Schedule D, line 19. Not less than 0. (If filing Schedule D-IS, Installment Sales, see the Schedule D-IS instructions, available at mass.gov/dor, for the amount to enter in line 6.) 6
- Add lines 3 through 6 7

If you are single and the total in line 7 is \$8,000 or less, you qualify for No Tax Status. Check the box in line 27, enter 0 in line 28 and omit lines 29 through 31. Also, enter 0 in line 32 and complete Form 1. However, if there is an amount entered in line 25, Credit Recapture Amount and/or line 26, Additional Tax on Installment Sales, enter that amount in line 28 and complete line 31. If you are single but do not qualify for No Tax Status, and your total in line 7 is \$14,000 or less, complete Form 1, line 28 and see Form 1, line 29 instructions for the Limited Income Credit. If you are filing as head of household or married filing a joint return, compare line 7 with the table below to see if you may qualify for No Tax Status or the Limited Income Credit.

No Tax Status/Limited Income Credit Chart

Filing status:

Number of dependents
(from Form 1, line 2b):

Head of household.

Line 7 of the AGI worksheet
is less than or equal to:

Married filing a joint return.

Line 7 of the AGI worksheet
is less than or equal to:

0	\$14,400	\$25,200	\$16,400	\$28,700
1	15,400	26,950	17,400	30,450
2	16,400	28,700	18,400	32,200
3	17,400	30,450	19,400	33,950
4	18,400	32,200	20,400	35,700
5	19,400	33,950	21,400	37,450
6	20,400	35,700	22,400	39,200
	you qualify for No Tax Status	you may qualify for the Limited Income Credit	you qualify for No Tax Status	you may qualify for the Limited Income Credit

If the number of dependents is more than 6, add \$1,000 per dependent to the No Tax Status column, or \$1,750 per dependent to the Limited Income Credit column.

If you qualify for No Tax Status, check the box in line 27, enter "0" in line 28 and omit lines 29 through 31. Also, enter "0" in line 32 and complete Form 1. However, if there is an amount entered in line 25, Credit Recapture Amount and/or line 26, Additional Tax on Installment Sales, enter that amount in line 28 and complete line 31. To see if you may qualify for the Limited Income Credit, go to line 28 and complete the worksheet for line 29.

Form 1, Line 29 Worksheet. Limited Income Credit (Only if Single, Head of Household, or Married Filing Jointly)

If you do not qualify for No Tax Status, but you are single and your Massachusetts AGI is between \$8,000 and \$14,000, or if you are filing as head of household and your Massachusetts AGI is between \$14,400 and \$25,200 plus \$1,750 per dependent, or if you are married filing a joint return and your Massachusetts AGI is between \$16,400 and \$28,700 plus \$1,750 per dependent, you may qualify for the Limited Income Credit. This credit is an alternative tax calculation that can result in a significant tax reduction for people whose income is close to the No Tax Status threshold.

- Enter amount from line 7 of Massachusetts AGI Worksheet 1
- Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from the No Tax Status column of the No Tax Status/Limited Income Credit chart 2
- Subtract line 2 from line 1 3
- Enter in line 4 the amount of tax from Form 1, line 28 less any Credit Recapture Amount entered in line 25 and/or Additional Tax on Installment Sales in line 26 4
- Multiply line 3 by 10% (.10) 5
- If line 4 is smaller than line 5, you are not eligible for this credit. Enter 0. If line 4 is larger than line 5, subtract line 5 from line 4 and enter result here and on Form 1, line 29 6

**Schedule B, Line 36 and Schedule D,
Line 20 Worksheet**
For Residents and Non Residents/Part Year Residents

2022

Name(s)

SSN

JAMES P FLANNERY

**Excess Exemptions from Interest and Dividend Income, 12% Income and Long-Term
Capital Gain Income (Only if Single, Head of Household, or Married Filing Jointly)**

If your total exemptions in Form 1, line 18, or Form 1-NR/PY, line 22 are more than the amount of your 5.0% income after deductions in Form 1, line 17, or Form 1-NR/PY, line 21, the excess may be applied against any interest and dividend income and income taxed at 12%. Any remaining excess amount may then be applied against any long-term capital gain income. Complete this worksheet only if Form 1, line 17 is less than Form 1, line 18 or Form 1-NR/PY, line 21 is less than Form 1-NR/PY, line 22 and you received interest income (other than interest from Massachusetts banks), dividends or capital gain income to determine if you qualify for the excess exemption. Enter all losses as "0."

- | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------|
| 1. Enter amount from Schedule B, line 35. Not less than "0" | 1 | 72 |
| 2. Enter amount from Form 1, line 18 or from Form 1-NR/PY, line 22 | 2 | 4400 |
| 3. Enter amount from Form 1, line 17 or Form 1-NR/PY, line 21 | 3 | |
| 4. Subtract line 3 from line 2. If "0" or less, you do not qualify for this exemption. Omit remainder of worksheet | 4 | 4400 |
| 5. Excess exemptions applied against interest and dividend income and 12% income. If line 1 is larger than line 4, enter line 4 here and in Schedule B, line 36. If line 4 is equal to or larger than line 1, enter line 1 here and in Schedule B, line 36. Complete lines 6 through 8 | | |
| | 5 | 72 |
| 6. Subtract line 5 from line 4. If "0," omit remainder of worksheet | 6 | 4328 |
| 7. Enter Schedule D, line 19. Not less than "0" | 7 | 0 |
| 8. Excess exemptions applied against long-term capital gain income. If line 7 is larger than line 6, enter line 6 here and in Schedule D, line 20. If line 6 is equal to or larger than line 7, enter line 7 here and in Schedule D, line 20 | 8 | |

Do not file with Massachusetts. Keep for your records.

Form M-9325
**Electronic Filing
Information Handout**

2022
Massachusetts
Department of
Revenue

Electronic Filing Program PO Box 7013, Boston, MA 02204

Thank you for participating in the Massachusetts Department of Revenue (MDOR) Electronic Filing Program. Your state tax return for tax year 2022 is being filed electronically with MDOR by [REDACTED] . Your return was accepted by MDOR on _____.

General Information

Important

Do not send the paper copies of your return, schedules and supporting documentation to MDOR, this information is for your records.

If you need to amend your return

If you need to amend or correct the return you filed electronically, go to www.mass.gov/dor/amend. Please contact your paid preparer to inquire about filing this form electronically or the MDOR Customer Service Bureau at (617) 887-MDOR.

If you are receiving a refund

Your refund check will be mailed to you as soon as we have completed processing your return. If you have not received your check within 21 days from the date you filed, please contact the MDOR Customer Service Bureau at (617) 887-MDOR.

If you owe a balance

If your electronically filed return showed a balance due, you must pay the amount you owe on or before April 18, 2023. If your payment is not received by April 18, 2023, you will be sent a Notice of Assessment (NOA). This notice will show your tax due, plus any interest and penalty assessments for late payment.

We appreciate your taking advantage of MDOR Electronic Filing. We are continuing to look for new methods and technologies to make filing your tax returns simple and easy.

MA-COMP	Three-year State Tax Return Comparison			2022
Name(s) as shown on return James P Flannery				Taxpayer ID Number [REDACTED]
[State] Income Tax Return	2020	2021	2022	Difference 2021-2022
Filing Status			S	
Gross Income			(2 , 8 9 1)	(2 , 8 9 1)
Additions				
Subtractions				
Exemptions			4 , 4 0 0	4 , 4 0 0
Standard Deduction				
Itemized Deduction				
Deductions			3 , 0 0 0	3 , 0 0 0
Taxable Income				
Actual State Income				
State Income Tax				
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld				
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund				
Balance Due				
Marginal tax rate			5 . 0 0 0 0 0 0	5 . 0 0 0 0 0 0
Effective tax rate				

Form 1

Schedule C, Line 23 Worksheet
Deductible Meals
(Keep for your records)

2022

Name(s) as shown on return

Your social security number

- | | |
|---------------------------------------------------------------------------------------------------|-----------|
| 1. 100% deductible meals | _____ |
| 2. 80% deductible meals | _____ |
| 3. 50% deductible meals | _____ 135 |
| 4. Total deductible meals. Add lines 1 through 3. Enter here and on Schedule C, line 23 | _____ 135 |