

Form 1041		Department of the Treasury - Internal Revenue Service U.S. Income Tax Return for Estates and Trusts Go to www.irs.gov/Form1041 for instructions and the latest information.		2022		OMB No. 1545-0092		
A Check all that apply:		For calendar year 2022 or fiscal year beginning , 2022, and ending , 20						
☐ Decedent's estate ☐ Simple trust ☐ Complex trust ☐ Qualified disability trust ☐ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate - Ch. 7 ☐ Bankruptcy estate - Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see the instructions.) Name and title of fiduciary Number, street, and room or suite no. (If a P.O. box, see the instructions.) City or town, state or province, country, and ZIP or foreign postal code				C Employer identification number D Date entity created E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions. ☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐ ☐ Described in sec. 4947(a)(2)		
B Number of Schedules K-1 attached (see instructions)		F Check applicable boxes:		Initial return Change in trust's name		Final return Change in fiduciary		
				Amended return Change in fiduciary's name		Net operating loss carryback Change in fiduciary's address		
G Check here if the estate or filing trust made a section 645 election				Trust TIN 7-10,13,51,55,86,92,107,158,162,				
Income	1	Interest income & .169,183-186,192,196,197,203-205,215-218,224-228,348-349,.					1	493-496
	2a	Total ordinary dividends 1-3,5,6,98,114,132,134,193,201,202,500-506,.					2a	520,599
	b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust						*
	3	Business income or (loss). Attach Schedule C (Form 1040)					3	SCHEDULE C
	4	Capital gain or (loss). Attach Schedule D (Form 1041).					4	SCHEDULE D
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040).					5	SCHEDULE E
	6	Farm income or (loss). Attach Schedule F (Form 1040)					6	SCHEDULE F
	7	Ordinary gain or (loss). Attach Form 4797					7	17,206
	8	Other income. List type and amount 44,60,84,87-90,95-97,					8	207,472,473 **
9	Total income. Combine lines 1, 2a, and 3 through 8					9		
Deductions	10	Interest. Check if Form 4952 is attached ☐					10	30,40,50
	11	Taxes. 33,35,36,53,56,57,					11	78,81,82,189 ***
	12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions					12	24,25,66
	13	Charitable deduction (from Schedule A, line 7)					13	SCHEDULE A
	14	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions					14	18,20,21,34,54,117
	15a	Other deductions (attach schedule). See instructions for deductions allowable under section 67(e) . 19,22,23,					15a	31,32,52,115
	b	Net operating loss deduction. See instructions					15b	65
	16	Add lines 10 through 15b					16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9					17	
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041).					18	
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)					19	28
	20	Qualified business income deduction. Attach Form 8995 or 8995-A					20	
	21	Exemption					21	
22	Add lines 18 through 21					22		
Tax and Payments	23	Taxable income. Subtract line 22 from line 17. If a loss, see instructions					23	
	24	Total tax (from Schedule G, Part I, line 9)					24	
	25	Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)					25	
	26	Total payments (from Schedule G, Part II, line 19)					26	
	27	Estimated tax penalty. See instructions					27	
	28	Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed.					28	
	29	Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid					29	
	30	Amount of line 29 to be: a Credited to 2023 ; b Refunded					30	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.							
	Signature of fiduciary or officer representing fiduciary		Date		EIN of fiduciary if a financial institution			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date			
	Firm's name		Firm's EIN		Check ☐ if PTIN self-employed			
	Firm's address		Phone no.					

For Paperwork Reduction Act Notice, see the separate instructions. Form **1041** (2022)

* Qualified dividends include tax codes 2, 3, 5, 6, 201, 202, 500 and 506.
** Other income and taxes include state overpayment applied from prior year.
*** 189 included only if posting date in current yr & tax effective date in prior yr.
Foreign tax code transactions are included only if option set to take as deduction.

Schedule A Charitable Deduction. Don't complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	1	102
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	138,177,513
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B Income Distribution Deduction

1	Adjusted total income. See instructions	11, 41, 42, 83, 85, 93, 94, 121, 123, 124, .	1	
2	Adjusted tax-exempt interest.	137, 150, 152, 154, 155, 198, 199, 447, .	2	448,497,498
3	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions		3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)		4	
5	Capital gains for the tax year included on Schedule A, line 1. See instructions		5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number.		6	
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-		7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8		
9	Income required to be distributed currently		9	
10	Other amounts paid, credited, or otherwise required to be distributed		10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions		11	
12	Enter the amount of tax-exempt income included on line 11.		12	
13	Tentative income distribution deduction. Subtract line 12 from line 11.		13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-		14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18		15	

Schedule G Tax Computation and Payments (see instructions)**Part I - Tax Computation**

1	Tax:			
a	Tax on taxable income. See instructions	1a		
b	Tax on lump-sum distributions. Attach Form 4972	1b		
c	Alternative minimum tax (from Schedule I (Form 1041), line 54).	1c		
d	Total. Add lines 1a through 1c.		1d	
2a	Foreign tax credit. Attach Form 1116	2a		
b	General business credit. Attach Form 3800.	2b		
c	Credit for prior year minimum tax. Attach Form 8801	2c		
d	Bond credits. Attach Form 8912	2d		
e	Total credits. Add lines 2a through 2d.		2e	
3	Subtract line 2e from line 1d. If zero or less, enter -0-		3	
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions		4	
5	Net investment income tax from Form 8960, line 21		5	
6	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611		6	
7	Household employment taxes. Attach Schedule H (Form 1040)		7	
8	Other taxes and amounts due		8	
9	Total tax. Add lines 3 through 8. Enter here and on page 1, line 24		9	

Part II - Payments

10	2022 estimated tax payments and amount applied from 2021 return	10	79,80,188
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T).	11	
12	Subtract line 11 from line 10	12	
13	Tax paid with Form 7004. See instructions	13	187
14	Federal income tax withheld. If any is from Form(s) 1099, check here ☐	14	59,159
15	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	15	
16	Other payments: a Form 2439 _____; b Form 4136 _____; Total	16c	
17	Credit for qualified sick and family leave wages for leave taken before April 1, 2021	17	
18	Credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.	18	
19	Total payments. Add lines 12 through 15 and 16c through 18. Enter here and on page 1, line 26	19	

Other Information

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends \$ _____		
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3 At any time during calendar year 2022, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country _____		
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment		
6 If this is an estate or a complex trust making the section 663(b) election, check here. See instructions ☐		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions ☐		
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ☐		
9 Are any present or future trust beneficiaries skip persons? See instructions		
10 Was the trust a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
11a Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?		
b If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions		
12 Did the estate or trust either make a section 965(i) election or enter into a transfer agreement as an eligible 965(i) transferee for S corporation stock held on the last day of the tax year? See instructions		
13 ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		
14 ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		

Form **1041** (2022)

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

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2022, check here.

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ 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 ☐	1	49,420,421
2	Returns and allowances	2	423
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	
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	

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

8	Advertising	8	424	18	Office expense (see instructions)	18	434
9	Car and truck expenses (see instructions)	9	426	19	Pension and profit-sharing plans	19	436
10	Commissions and fees	10	427	20	Rent or lease (see instructions):		
11	Contract labor (see instructions).	11	422	a	Vehicles, machinery, and equipment	20a	437
12	Depletion	12	428	b	Other business property	20b	438
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21	439
14	Employee benefit programs (other than on line 19).	14	429	22	Supplies (not included in Part III).	22	440
15	Insurance (other than health).	15	430	23	Taxes and licenses	23	441
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	433	a	Travel.	24a	445
b	Other	16b	435	b	Deductible meals (see instructions).	24b	444
17	Legal and professional services	17	431	25	Utilities	25	442
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits).	26	443
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	446
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	432	b	Reserved for future use.	27b	
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					
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	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

Part III Cost of Goods Sold (see instructions)

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

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

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

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

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

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Name of estate or trust

Capital Gains and Losses

Attach to Form 1041, Form 5227, or Form 990-T.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/F1041 for instructions and the latest information.

OMB No. 1545-0092

2022

Employer identification number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses - Generally Assets Held 1 Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.	Short-Term Sales			519,526,528
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				5 46,47
6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2021 Capital Loss Carryover Worksheet				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Part III, line 17, column (3).				7

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than 1 Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.	Long-Term Sales			
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				521,527,529
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				11 153,511
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts				12 103,176,298
13 Capital gain distributions.				13 110,157
14 Gain from Form 4797, Part I.				14
15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2021 Capital Loss Carryover Worksheet				15 ()
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h). Enter here and on Part III, line 18a, column (3).				16

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2022

Part III Summary of Parts I and II		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions <i>before</i> completing this part.				
17	Net short-term gain or (loss)	17		
18	Net long-term gain or (loss):			
a	Total for year	18a		
b	Unrecaptured section 1250 gain (see line 18 of the worksheet) . .	18b		
c	28% rate gain	18c		
19	Total net gain or (loss). Combine lines 17 and 18a.	19		

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation	
20	Enter here and enter as a (loss) on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4c, if a trust), the smaller of: a The loss on line 19, column (3) or b \$3,000 20 ()

Note: If the loss on line 19, column (3), is more than \$3,000, **or** if Form 1041, page 1, line 23 (or Form 990-T, Part I, line 11), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 23, is more than zero.	
Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if:	
• Either line 18b, col. (2), or line 18c, col. (2), is more than zero, or • Both Form 1041, line 2b(1), and Form 4952, line 4g, are more than zero, or • There are amounts on lines 4e and 4g of Form 4952.	
Form 990-T trusts. Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, Part I, line 11, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 18b, col. (2), or line 18c, col. (2), is more than zero.	

21	Enter taxable income from Form 1041, line 23 (or Form 990-T, Part I, line 11)	21		
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero.	22		
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . .	23		
24	Add lines 22 and 23	24		
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Subtract line 26 from line 21. If zero or less, enter -0-	27		
28	Enter the smaller of the amount on line 21 or \$2,800	28		
29	Enter the smaller of the amount on line 27 or line 28	29		
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0%	30		
31	Enter the smaller of line 21 or line 26	31		
32	Subtract line 30 from line 26.	32		
33	Enter the smaller of line 21 or \$13,700	33		
34	Add lines 27 and 30	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Enter the smaller of line 32 or line 35	36		
37	Multiply line 36 by 15% (0.15)	37		
38	Enter the amount from line 31	38		
39	Add lines 30 and 36	39		
40	Subtract line 39 from line 38. If zero or less, enter -0-	40		
41	Multiply line 40 by 20% (0.20)	41		
42	Figure the tax on the amount on line 27. Use the 2022 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the Instructions for Form 1041)	42		
43	Add lines 37, 41, and 42	43		
44	Figure the tax on the amount on line 21. Use the 2022 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the Instructions for Form 1041)	44		
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, Part II, line 2)	45		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **13**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions. ☐ **Yes** ☐ **No**
B If "Yes," did you or will you file required Form(s) 1099? ☐ **Yes** ☐ **No**

1a Physical address of each property (street, city, state, ZIP code)					
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A			
B		B			
C		C			

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:		Properties:		
		A	B	C
3	Rents received.	3	15,400	
4	Royalties received.	4	16,37,38,48	
Expenses:				
5	Advertising.	5	404	
6	Auto and travel (see instructions).	6	405	
7	Cleaning and maintenance	7	407	
8	Commissions	8	408	
9	Insurance	9	73	
10	Legal and other professional fees.	10	409	
11	Management fees	11	406	
12	Mortgage interest paid to banks, etc. (see instructions)	12	410	
13	Other interest	13	402,403,77	
14	Repairs.	14	74	
15	Supplies	15	411	
16	Taxes.	16	72	
17	Utilities	17	76	
18	Depreciation expense or depletion	18	26,27,106	
19	Other (list)	19	61,63,64,70,75,112,113	
20	Total expenses. Add lines 5 through 19	20		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	() () ()	
23a	Total of all amounts reported on line 3 for all rental properties	23a		
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties.	23c		
d	Total of all amounts reported on line 18 for all properties.	23d		
e	Total of all amounts reported on line 20 for all properties.	23e		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

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

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A						
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29 a Totals			
b Totals			

30 Add columns (h) and (k) of line 29a. **30**

31 Add columns (g), (i), and (j) of line 29b. **31** ()

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. **32**

Part III Income or Loss From Estates and Trusts

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

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34 a Totals			
b Totals			

35 Add columns (d) and (f) of line 34a. **35**

36 Add columns (c) and (e) of line 34b. **36** ()

37 Total estate and trust income or (loss). Combine lines 35 and 36. **37**

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below. **39**

Part V Summary

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

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

☐ Cash

☐ Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses . . .

Yes

No

F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions

Yes

No

G If "Yes," did you or will you file required Form(s) 1099?

Yes

No

Part I Farm Income - Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	350	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b	352	
c Subtract line 1b from line 1a	1c		
2 Sales of livestock, produce, grains, and other products you raised.	2		351
3a Cooperative distributions (Form(s) 1099-PATR)	3a	353	3b Taxable amount
4a Agricultural program payments (see instructions)	4a	356, 357	4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election	5a		5c Taxable amount
b CCC loans forfeited	5b		5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022.	6a	358	6b Taxable amount
c If election to defer to 2023 is attached, check here ☐ 6d Amount deferred from 2021			6d
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		355, 374
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10	388	23 Pension and profit-sharing plans	23	386
11 Chemicals	11	360	24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12	381	a Vehicles, machinery, equipment	24a	387
13 Custom hire (machine work)	13	385	b Other (land, animals, etc.)	24b	367
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance	25	362
15 Employee benefit programs other than on line 23	15	382	26 Seeds and plants	26	370
16 Feed	16	368	27 Storage and warehousing	27	389
17 Fertilizers and lime	17	369	28 Supplies	28	363
18 Freight and trucking	18	383	29 Taxes	29	372, 395
19 Gasoline, fuel, and oil	19	371	30 Utilities	30	364
20 Insurance (other than health)	20	373	31 Veterinary, breeding, and medicine	31	365
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	384	a	32a	375, 394
b Other	21b	366	b	32b	
22 Labor hired (less employment credits)	22	361	c	32c	
			d	32d	
			e	32e	
			f	32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions.

34 **Net farm profit or (loss).** Subtract line 33 from line 9

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

Part III Farm Income - Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)	37	351
38a	Cooperative distributions (Form(s) 1099-PATR) 38a 353	38b	Taxable amount 38b
39a	Agricultural program payments 39a 356, 357	39b	Taxable amount 39b
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	376
b	CCC loans forfeited 40b 377	40c	Taxable amount 40c 378
41	Crop insurance proceeds	41	358
42	Custom hire (machine work) income	42	379
43	Other income (see instructions)	43	355, 374
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 45		
46	Cost of livestock, produce, grains, and other products purchased during the year 46		
47	Add lines 45 and 46 47		
48	Inventory of livestock, produce, grains, and other products at end of year 48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* 49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9 50		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)
- 113110 Timber tract operations
- 113210 Forest nurseries and gathering of forest products
- 113310 Logging

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Estates and Trusts

Attach to Form 1041.

Go to www.irs.gov/Form1041 for instructions and the latest information.

OMB No. 1545-0092

2022

Name of estate or trust

Employer identification number

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17). ESBTs , see instructions.	1	
2	Interest	2	
3	Taxes	3	
4	Refund of taxes	4	()
5	Depletion (difference between regular tax and AMT)	5	
6	Net operating loss deduction. Enter as a positive amount	6	
7	Interest from specified private activity bonds exempt from the regular tax.	7	
8	Qualified small business stock (see instructions)	8	
9	Exercise of incentive stock options (excess of AMT income over regular tax income)	9	
10	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	10	
11	Disposition of property (difference between AMT and regular tax gain or loss)	11	
12	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	12	
13	Passive activities (difference between AMT and regular tax income or loss)	13	
14	Loss limitations (difference between AMT and regular tax income or loss).	14	
15	Circulation costs (difference between regular tax and AMT)	15	
16	Long-term contracts (difference between AMT and regular tax income)	16	
17	Mining costs (difference between regular tax and AMT)	17	
18	Research and experimental costs (difference between regular tax and AMT)	18	
19	Income from certain installment sales before January 1, 1987.	19	()
20	Intangible drilling costs preference.	20	
21	Other adjustments, including income-based related adjustments.	21	
22	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	22	()
23	Adjusted alternative minimum taxable income. Combine lines 1 through 22	23	
Note: Complete Part II below before going to line 24.			
24	Income distribution deduction from Part II, line 42	24	
25	Estate tax deduction (from Form 1041, line 19).	25	
26	Add lines 24 and 25	26	
27	Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23.	27	

If line 27 is:

- \$26,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust isn't liable for the alternative minimum tax.
- Over \$26,500, but less than \$194,300, go to line 43.
- \$194,300 or more, enter the amount from line 27 on line 49 and go to line 50.
- **ESBTs**, see instructions.

Part II Income Distribution Deduction on a Minimum Tax Basis

28	Adjusted alternative minimum taxable income (see instructions).	28	
29	Adjusted tax-exempt interest (other than amounts included on line 7)	29	
30	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0-	30	
31	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4).	31	
32	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	32	
33	Capital gains computed on a minimum tax basis included on line 23	33	()
34	Capital losses computed on a minimum tax basis included on line 23. Enter as a positive amount.	34	
35	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 28 through 34. If zero or less, enter -0-.	35	
36	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	36	
37	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	37	
38	Total distributions. Add lines 36 and 37	38	
39	Tax-exempt income included on line 38 (other than amounts included on line 7)	39	
40	Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38	40	

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) 2022

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

41	Tentative income distribution deduction on a minimum tax basis. Subtract line 29 from line 35. If zero or less, enter -0-	41	
42	Income distribution deduction on a minimum tax basis. Enter the smaller of line 40 or line 41. Enter here and on line 24.	42	

Part III Alternative Minimum Tax

43	Exemption amount	43	\$26,500
44	Enter the amount from line 27	44	
45	Phase-out of exemption amount	45	\$88,300
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	
47	Multiply line 46 by 25% (0.25)	47	
48	Subtract line 47 from line 43. If zero or less, enter -0-	48	
49	Subtract line 48 from line 44.	49	
50	Go to Part IV of Schedule I to figure line 50 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 49 is: • \$206,100 or less, multiply line 49 by 26% (0.26). • Over \$206,100, multiply line 49 by 28% (0.28) and subtract \$4,122 from the result	50	
51	Alternative minimum foreign tax credit (see instructions).	51	
52	Tentative minimum tax. Subtract line 51 from line 50	52	
53	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	53	
54	Alternative minimum tax. Subtract line 53 from line 52. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	54	

Part IV Line 50 Computation Using Maximum Capital Gains Rates

Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.

55	Enter the amount from line 49	55	
56	Enter the amount from line 26 of Schedule D (Form 1041), line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)	56	
57	Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0-	57	
58	If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 56. Otherwise, add lines 56 and 57 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	58	
59	Enter the smaller of line 55 or line 58	59	
60	Subtract line 59 from line 55.	60	
61	If line 60 is \$206,100 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,122 from the result	61	
62	Maximum amount subject to the 0% rate	62	\$2,800
63	Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line 23; if zero or less, enter -0-	63	
64	Subtract line 63 from line 62. If zero or less, enter -0-	64	
65	Enter the smaller of line 55 or line 56	65	
66	Enter the smaller of line 64 or line 65. This amount is taxed at 0%	66	
67	Subtract line 66 from line 65.	67	

Schedule I (Form 1041) 2022

**Schedule K-1
(Form 1041)**

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

2022

beginning ending

**Beneficiary's Share of Income, Deductions,
Credits, etc.**

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

☐ Final K-1

☐ Amended K-1

661117
OMB No. 1545-0092

**Part III Beneficiary's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income		
8	Other rental income	13	Credits and credit recapture
9	Directly apportioned deductions		
		14	Other information
			See Below
10	Estate tax deduction		

*See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

**Line 14 Other Information
Nondividend Distributions 4**

For IRS Use Only

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

Identifying number

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions**1a****b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets**1b****c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets**1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
							514

3 Gain, if any, from Form 4684, line 39**3****4** Section 1231 gain from installment sales from Form 6252, line 26 or 37**4****5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824**5****6** Gain, if any, from line 32, from other than casualty or theft**6****7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows**7****Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years. See instructions**8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						17

11 Loss, if any, from line 7**11** ()**12** Gain, if any, from line 7 or amount from line 8, if applicable.**12****13** Gain, if any, from line 31**13****14** Net gain or (loss) from Form 4684, lines 31 and 38a**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824**16****17** Combine lines 10 through 16.**17****18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions**18a****b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4**18b**

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2022)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20.	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a.	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage. See instructions	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
▶ Attach to Form 1040, Form 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **37**

Name(s) shown on tax return	Your social security number
	Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2022? See instructions Yes ☐ No ☐

Part I Gross Farm Rental Income - Based on Production. Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops		1	351
2a Cooperative distributions (Form(s) 1099-PATR)	2a	353	2b Taxable amount
3a Agricultural program payments (see instructions)	3a	356,357	3b Taxable amount
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election	4a	376	
b CCC loans forfeited	4b	377	4c Taxable amount
5 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	5a	358	5b Taxable amount
c If election to defer to 2023 is attached, check here ☐	5d	359	5d Amount deferred from 2021
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	355	
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7		

Part II Expenses - Farm Rental Property. Do not include personal or living expenses.

8 Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562		8	388	21 Pension and profit-sharing plans		21	386
9 Chemicals		9	360	22 Rent or lease:			
10 Conservation expenses (see instructions)		10	381	a Vehicles, machinery, and equipment (see instructions)		22a	387
11 Custom hire (machine work).		11	385	b Other (land, animals, etc.)		22b	367
12 Depreciation and section 179 expense deduction not claimed elsewhere		12		23 Repairs and maintenance		23	362
13 Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).		13	382	24 Seeds and plants.		24	370
14 Feed		14	368	25 Storage and warehousing		25	389
15 Fertilizers and lime.		15	369	26 Supplies		26	363
16 Freight and trucking		16	383	27 Taxes		27	372
17 Gasoline, fuel, and oil		17	371	28 Utilities		28	364
18 Insurance (other than health)		18	373	29 Veterinary, breeding, and medicine		29	365
19 Interest (see instructions):				30 Other expenses (specify):			
a Mortgage (paid to banks, etc.)		19a	384	a _____		30a	375
b Other		19b	366	b _____		30b	
20 Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)		20	361	c _____		30c	
				d _____		30d	
				e _____		30e	
				f _____		30f	
				g _____		30g	
31 Total expenses. Add lines 8 through 30g. See instructions		31					
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to line 34. See instructions		32					
33 Reserved for future use		33					
34 If line 32 is a loss, check the box that describes your investment in this activity. See instructions		34a					
		34b					
c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions		34c					

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

Form **4835** (2022)

Installment Sale Income

Attach to your tax return.

Use a separate form for each sale or other disposition of property on the installment method.

Go to www.irs.gov/Form6252 for the latest information.

2022

Attachment
Sequence No. 67

Name(s) shown on return

Identifying number

- 1 Description of property _____
- 2a Date acquired (mm/dd/yyyy) _____ b Date sold (mm/dd/yyyy) _____
- 3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☐ Yes ☐ No
- 4 Reserved for future use ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5 Selling price including mortgages and other debts. Don't include interest, whether stated or unstated	5	
6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7 Subtract line 6 from line 5	7	
8 Cost or other basis of property sold	8	
9 Depreciation allowed or allowable	9	
10 Adjusted basis. Subtract line 9 from line 8	10	
11 Commissions and other expenses of sale	11	
12 Income recapture from Form 4797, Part III (see instructions)	12	
13 Add lines 10, 11, and 12	13	
14 Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions	14	
15 If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-	15	
16 Gross profit. Subtract line 15 from line 14	16	
17 Subtract line 13 from line 6. If zero or less, enter -0-	17	
18 Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19 Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)	19	
20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21 Payments received during year (see instructions). Don't include interest, whether stated or unstated	21	944
22 Add lines 20 and 21	22	
23 Payments received in prior years (see instructions). Don't include interest, whether stated or unstated	23	
24 Installment sale income. Multiply line 22 by line 19	24	
25 Enter the part of line 24 that is ordinary income under the recapture rules. See instructions	25	
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions.	26	

Part III Related Party Installment Sale Income. **Don't** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party _____

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

30 Selling price of property sold by related party (see instructions)	30	
31 Enter contract price from line 18 for year of first sale	31	
32 Enter the smaller of line 30 or line 31	32	
33 Total payments received by the end of your 2022 tax year (see instructions).	33	
34 Subtract line 33 from line 32. If zero or less, enter -0-	34	
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36 Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions.	37	