

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 NELMARIE	Last name GONZALEZ	Your social security number 111-62-1363
If joint return, spouse's first name and middle initial PEDRO A	Last name GONZALEZ	Spouse's social security number 582-75-9716
Home address (number and street). If you have a P.O. box, see instructions. 2438 CASONA LANE		Apt. no. 5301
City, town, or post office. If you have a foreign address, also complete spaces below. MELBOURNE		State FL
Foreign country name		ZIP code 32940
Foreign province/state/county		Foreign postal code
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		

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

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

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

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
PEDRO	GONZALEZ JR	769-12-6775	SON	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
1a Total amount from Form(s) W-2, box 1 (see instructions)										177,473
b Household employee wages not reported on Form(s) W-2										
c Tip income not reported on line 1a (see instructions)										
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)										
e Taxable dependent care benefits from Form 2441, line 26										
f Employer-provided adoption benefits from Form 8839, line 29										
g Wages from Form 8919, line 6										
h Other earned income (see instructions)										
i Nontaxable combat pay election (see instructions)									1i	
z Add lines 1a through 1h										177,473

Income	2a	3a	4a	5a	6a	7	8	9	10	11	12	13	14	15
2a Tax-exempt interest														
3a Qualified dividends														
4a IRA distributions														
5a Pensions and annuities														
6a Social security benefits														
c If you elect to use the lump-sum election method, check here (see instructions)														
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here														
8 Other income from Schedule 1, line 10														
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income													177,473	
10 Adjustments to income from Schedule 1, line 26														
11 Subtract line 10 from line 9. This is your adjusted gross income													177,473	
12 Standard deduction or itemized deductions (from Schedule A)													25,900	
13 Qualified business income deduction from Form 8995 or Form 8995-A														
14 Add lines 12 and 13													25,900	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income													151,573	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . .	16	24,580
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	24,580
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500
	20	Amount from Schedule 3, line 8	20	163
	21	Add lines 19 and 20	21	663
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	23,917
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	23,917	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	18,558
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	18,558
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	109
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	109
	33	Add lines 25d, 26, and 32. These are your total payments	33	18,667

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid . . .	34	0
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	0
	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	5,250
	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 **Yes**. Complete below. **No**

Designee's name **Robert Torres** Phone no. **407-497-0847** Personal identification number (PIN) **5 5 5 5 5**

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.

Your signature 15195	Date 05-11-2023	Your occupation MEDICAL ASST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 8 0 6 1 1 4
Spouse's signature. If a joint return, both must sign. 10966	Date 05-11-2023	Spouse's occupation COMMUNICATIONS TECH	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. 321-216-6478	Email address NELMPOLO@YAHOO.COM		

Paid Preparer Use Only

Preparer's signature	Date 05-11-2023	PTIN P00911568	Check if: <input type="checkbox"/> Self-employed
Preparer's name Robert Torres	Phone no. 407-497-0847		
Firm's name MR ROB TAX SERVICES LLC			
Firm's address 1931 Sand Lake Rd Orlando, FL 32809	Firm's EIN		

**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

NELMARIE & PEDRO A GONZALEZ

Your social security number

111-62-1363

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	163
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	163

(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	
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 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

NELMARIE & PEDRO A GONZALEZ

111-62-1363

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	177,473
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	177,473
4	Number of qualifying children under age 17 with the required social security number	4	
5	Multiply line 4 by \$2,000	5	0
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	500
8	Add lines 5 and 7	8	500
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000 }	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	500
13	Enter the amount from the Credit Limit Worksheet A	13	24,417
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	500

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.			
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B and enter -0- on line 27		16a	0
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b		17	
18a	Earned income (see instructions)	18a		
b	Nontaxable combat pay (see instructions)	18b		
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions			
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22		
23	Add lines 21 and 22	23		
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24		
25	Subtract line 24 from line 23. If zero or less, enter -0-		25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.		26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28			
		27		0

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.

2022

Go to www.irs.gov/Form8863 for instructions and the latest information.

Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

NELMARIE & PEDRO A GONZALEZ

111-62-1363



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,160
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	2	180,000
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	177,473
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	2,527
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	5	20,000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	0.126
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	272
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below	8	109

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	163
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	0
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	0
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	163

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

Name(s) shown on return

Your social security number

NELMARIE & PEDRO A GONZALEZ

111-62-1363



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) PEDRO GONZALEZ	21 Student social security number (as shown on page 1 of your tax return) 769-12-6775
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22 Educational institution information (see instructions)	
a. Name of first educational institution FLORIDA A M UNIVERSITY (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. FHAC SUITE 201 TALLAHASSEE, FL 32307	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 59-0977035	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? Yes - **Stop!** Go to line 31 for this student. No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes - Go to line 25. No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. Yes - **Stop!** Go to line 31 for this student. No - Go to line 26.

26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? Yes - **Stop!** Go to line 31 for this student. No - Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit	
27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27 2,638
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28 638
29 Multiply line 28 by 25% (0.25)	29 160
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30 2,160

Lifetime Learning Credit	
31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31

Paid Preparer's Due Diligence Checklist

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

Taxpayer name(s) shown on return NELMARIE & PEDRO A GONZALEZ	Taxpayer identification number 111-62-1363
Preparer's name Robert Torres	Preparer tax identification number P0911568

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: <u>Landlord Statement, 1098T</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Part IV	Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)	
	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part V	Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)	
	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

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

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

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

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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		a Employee's social security number 111-62-1363		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 59-2319823				1 Wages, tips, other compensation 30,455				2 Federal income tax withheld 1,766			
c Employer's name, address, and ZIP code BREVARD NEPHROLOGY GROUP PA 245 S COURNEY PKWY MERRITT ISLAND FL 32952				3 Social security wages 32,058				4 Social security tax withheld 1,988			
				5 Medicare wages and tips 32,058				6 Medicare tax withheld 465			
				7 Social security tips				8 Allocated tips			
d Control number				9				10 Dependent care benefits			
e Employee's first name and initial NELMARIE		Last name GONZALEZ		Suff.		11 Nonqualified plans				12a See instructions for box 12 D 1,603	
2438 CASONA LANE MELBOURNE FL 32940		FL 32940				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12b	
f Employee's address and ZIP code				14 Other				12c			
								12d			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2022**

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
EEA

		a Employee's social security number 582-75-9716		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 01-0627671				1 Wages, tips, other compensation 147,018				2 Federal income tax withheld 16,792			
c Employer's name, address, and ZIP code SPACE EXPLORATION TECHNOLOGIES CORP 1 ROCKET ROAD HAWTHORNE CA 90250				3 Social security wages 147,000				4 Social security tax withheld 9,114			
				5 Medicare wages and tips 147,018				6 Medicare tax withheld 2,132			
				7 Social security tips				8 Allocated tips			
d Control number				9				10 Dependent care benefits			
e Employee's first name and initial PEDRO A		Last name GONZALEZ		Suff.		11 Nonqualified plans				12a See instructions for box 12 C 77	
2438 CASONA LANE MELBOURNE FL 32940		FL 32940				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12b DD 19,577	
f Employee's address and ZIP code				14 Other STKAWARD 26,600				12c			
								12d			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2022**

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
EEA

Computation of Regular Tax

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

2022

Name(s) as shown on return

Tax ID Number

NELMARIE & PEDRO A GONZALEZ

111-62-1363

STATEMENT FOR LINE 16 OF FORM 1040

TAX RATE SCHEDULE FOR MARRIED FILING JOINT FILING STATUS IF TAXABLE INCOME IS

OVER	BUT NOT OVER	PAY	PLUS	% ON EXCESS	OF THE AMOUNT OVER
0	20,550	0.00		10%	0
20,550	83,550	2,055.00		12%	20,550
83,550	178,150	9,615.00		22%	83,550
178,150	340,100	30,427.00		24%	178,150
340,100	431,900	69,295.00		32%	340,100
431,900	647,850	98,671.00		35%	431,900
647,850	174,253.50		37%	647,850

$$\$9,615.00 + ((\$151,573.00 - \$83,550.00) \times 22.0\%) = \$24,580$$

TAX FROM TAX RATE SCHEDULE \$ 24,580

\$ 24,580 TAX COMPUTED USING ONLY AVAILABLE METHOD

Credit Limit 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

NELMARIE & PEDRO A GONZALEZ

111-62-1363

1. Amount from line 18 of Form 1040, 1040-SR, or 1040-NR minus Schedule 3, line 6l	1.	24,580	
2. Foreign tax credit amount from Schedule 3 (Form 1040), line 1	2.		
3. Subtract line 2 from line 1. If zero or less, enter -0-. Enter this amount on Form 2441, line 10	3.	24,580	
4. Amount from Form 2441, line 11	4.		
5. Subtract line 4 from line 3. If zero or less, enter -0-. Enter this amount on Schedule R, line 21	5.	24,580	
6. Amount from Schedule R, line 22	6.		
7. Enter amount from Form 8863, line 18	7.		
8. Subtract line 6 from line 5. If zero or less, enter -0-	8.	24,580	
9. Enter the smaller of line 7 or line 8. Nonrefundable lifetime learning credit	9.		
10. Enter amount from Form 8863, line 9	10.	163	
11. Subtract line 9 from line 8. If zero or less, enter -0-	11.	24,580	
12. Enter the smaller of line 10 or line 11. Nonrefundable American Opportunity credit	12.	163	
13. Add line 9 and line 12. Enter this amount on Form 8863, line 19	13.	163	
14. Subtract line 13 from line 8. If zero or less, enter -0-. Enter this amount on Form 8880, line 11	14.	24,417	
15. Amount from Form 8880, line 12	15.		
16. Subtract line 15 from line 14. If zero or less, enter -0-. Enter this amount on Form 5695, line 29	16.	24,417	
17. Amount from Form 5695, line 30	17.		
18. Reserved	18.		
19. Reserved	19.		
20. Subtract line 17 from line 16. If zero or less, enter -0-. Enter this amount on Form 8910, line 14	20.	24,417	
21. Amount from Form 8910, line 15	21.		
22. Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 8936, line 22	22.	24,417	
23. Amount from Form 8936, line 23	23.		
24. Amount from line 19 of Form 1040, 1040-SR or 1040-NR, or amount from line 14 of Credit Limit Worksheet B (Form 8812), if present in the return	24.	500	
25. Subtract lines 23 and 24 from line 22. If zero or less, enter -0-. Enter this amount on Form 8396, line 8	25.	23,917	
26. Amount from Form 8396, line 9	26.		
27. Subtract line 26 from line 25. If zero or less, enter -0-	27.	23,917	
28. Amount from Form 8839, line 14	28.		
29. Enter the smaller of line 27 or line 28. Enter this amount on Form 8839, lines 15 and 16	29.		
30. Subtract line 29 from line 27. If zero or less, enter -0-. Enter this amount on Form 8859, line 2	30.	23,917	
31. Amount from Form 8859, line 3	31.		
32. Subtract line 31 from line 30. If zero or less, enter -0-. Enter this amount on Form 5695, line 14	32.	23,917	

Credit Limit Worksheet A

Schedule 8812

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

2022

Name(s) as shown on return

Tax ID Number

NELMARIE & PEDRO A GONZALEZ

111-62-1363

Credit Limit Worksheet A

1. Enter the amount from Line 18 of your Form 1040, 1040-SR, or 1040-NR 1. 24,580

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

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

Enter the total. 2. 163

3. Subtract line 2 from line 1 3. 24,417

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

- 1. You are claiming one or more of the following credits.
a. Mortgage interest credit, Form 8396.
b. Adoption credit, Form 8839.
c. Residential clean energy credit, Form 5695, Part I.
d. District of Columbia first-time homebuyer credit, Form 8859.

- 2. You are not filing Form 2555.
3. Line 4 of Schedule 8812 is more than zero.

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

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13 5. 24,417

Adjusted Qualified Education Expenses Worksheet

Form 8863

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

2022

Name(s) as shown on return

Tax ID Number

NELMARIE & PEDRO A GONZALEZ

111-62-1363

Student name

Student Tax ID Number

PEDRO GONZALEZ

769-12-6775

1. Total qualified education expenses paid for or on behalf of the student in 2022 for the academic period	<u>2,638</u>
2. Less adjustments:	
a. Tax-free educational assistance received in 2022 allocable to the academic period	_____
b. Tax-free educational assistance received in 2023 (and before you file your 2022 tax return) allocable to the academic period	_____
c. Refunds of qualified education expenses paid in 2022 if the refund is received in 2022 or in 2023 before you file your 2022 tax return	_____
3. Total adjustments (add lines 2a, 2b, and 2c)	_____
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0-	<u>2,638</u>

Carryover Worksheet

List of items that will carryover to the 2023 tax return

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

2022

Name(s) as shown on return

Tax ID Number

NELMARIE & PEDRO A GONZALEZ

111-62-1363

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations	_____
Contributions subject to 60% of AGI limitations	_____
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)	_____
Contributions subject to 30% of AGI limitations	_____
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)	_____
Taxable state and local refunds to Schedule 1 (Form 1040) line 1	_____
State/local taxes paid in 2023 to flow to the Schedule A	_____
State donations and contributions carryover	_____
State overpayment applied to next year	_____

Expenses

Office in home operating expenses	_____
Office in home excess casualty losses and depreciation	_____
Disallowed investment interest expense AMT _____ Reg. Tax _____	_____
Section 179 expense	_____
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____

Losses

Short-term capital loss AMT _____ Reg. Tax _____	_____
Long-term capital loss AMT _____ Reg. Tax _____	_____
Net operating loss AMT _____ Reg. Tax _____	_____
Excess business loss from Form 461 (becomes part of NOL next year) AMT _____ Reg. Tax _____	_____
Qualified REIT and PTP loss carryover	_____
QBI loss carryover	_____
Nonrecaptured net section 1231 losses from WK_1231C AMT _____ Reg. Tax _____	_____

Credits

Mortgage interest credit	_____
Credit for prior year minimum tax	_____
Foreign Tax credit AMT _____ Reg. Tax _____	_____
District of Columbia first time home owner's credit	_____
Residential clean energy credit	_____

Other

Preparer Fee	_____
Overpayment applied to next year's estimates	_____
Estimated Tax Payment 1 _____ Estimated Tax Payment 2 _____	_____
Estimated Tax Payment 3 _____ Estimated Tax Payment 4 _____	_____
Federal tax liability for 2210 calculation	23,808
State tax liability for state 2210 calculation	_____
IRA basis Taxpayer _____ Spouse _____	_____
Disaster distributions taxable in 2023 Taxpayer _____ Spouse _____	_____
Disaster distributions taxable in 2024 Taxpayer _____ Spouse _____	_____
Excess repayments from 8915-F Taxpayer _____ Spouse _____	_____

Passive Activity

At Risk Limitations