

Filing Status [ ] Single [X] 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: DOUGLAS C. Last name: EMHOFF Your social security number:
If joint return, spouse's first name and middle initial: KAMALA D. Last name: HARRIS Spouse's social security number:
Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Foreign country name Foreign province/state/county Foreign postal code
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. [X] You [X] 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 [X] 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

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see Instr.): Child tax credit, Credit for other dependents

Income section table with rows 1a through 15. Includes sub-rows for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, capital gain or loss, other income, adjustments to income, and standard deduction. Total taxable income: 397,668.

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



<b>Tax and Credits</b>	16	Tax (see Instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	87,717.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	87,717.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	87,717.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	5,853.
24	Add lines 22 and 23. This is your total tax	24	93,570.	

<b>Payments</b>	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 3	25a	67,708.
	b	Form(s) 1099	25b	
	c	Other forms (see Instructions) SEE STATEMENT 5	25c	278.
	d	Add lines 25a through 25c	25d	67,986.
	26	2022 estimated tax payments and amount applied from 2021 return STATEMENT 4	26	25,000.
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	92,986.	

<b>Refund</b>	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		
36	Amount of line 34 you want applied to your 2023 estimated tax	36		

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see Instructions	37	611.
	38	Estimated tax penalty (see Instructions)	38	27.

**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 **MICHAEL SOBELMAN** Phone no. Personal identification number (PIN)

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.

**Sign Here**

Your signature: *[Signature]* Date: **4/19/23** Your occupation: **ATTORNEY/LAW PROFESSOR**

Spouse's signature, if a joint return both must sign: *[Signature]* Date: **4-13-23** Spouse's occupation: **VICE PRESIDENT**

If the IRS sent you an Identify Protection PIN, enter it here (see Inst.)

If the IRS sent your spouse an Identify Protection PIN, enter it here (see Inst.)

**Paid Preparer Use Only**

Preparer's name: **MICHAEL SOBELMAN** Preparer's signature: *[Signature]* Date: **04/07/23** PTIN: **CPA**

Check if:  Self-employed

Firm's name: **BAKER TILLY US, LLP** Phone no. Firm's EIN

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

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

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

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

Your social security number

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

**Part I Additional Income**

	STMT 6	STMT 7		
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes			<b>1</b>	<b>0.</b>
<b>2a</b> Alimony received			<b>2a</b>	
<b>b</b> Date of original divorce or separation agreement (see instructions)				
<b>3</b> Business income or (loss). Attach Schedule C			<b>3</b>	<b>62,870.</b>
<b>4</b> Other gains or (losses). Attach Form 4797			<b>4</b>	
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			<b>5</b>	
<b>6</b> Farm income or (loss). Attach Schedule F			<b>6</b>	
<b>7</b> Unemployment compensation			<b>7</b>	
<b>8</b> Other income:				
<b>a</b> Net operating loss	<b>8a</b> (	)		
<b>b</b> Gambling	<b>8b</b>			
<b>c</b> Cancellation of debt	<b>8c</b>			
<b>d</b> Foreign earned income exclusion from Form 2555	<b>8d</b> (	)		
<b>e</b> Income from Form 8853	<b>8e</b>			
<b>f</b> Income from Form 8889	<b>8f</b>			
<b>g</b> Alaska Permanent Fund dividends	<b>8g</b>			
<b>h</b> Jury duty pay	<b>8h</b>			
<b>i</b> Prizes and awards	<b>8i</b>			
<b>j</b> Activity not engaged in for profit income	<b>8j</b>			
<b>k</b> Stock options	<b>8k</b>			
<b>l</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>			
<b>m</b> Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>			
<b>n</b> Section 951(a) inclusion (see instructions)	<b>8n</b>			
<b>o</b> Section 951A(a) inclusion (see instructions)	<b>8o</b>			
<b>p</b> Section 461(l) excess business loss adjustment	<b>8p</b>			
<b>q</b> Taxable distributions from an ABLE account (see instructions)	<b>8q</b>			
<b>r</b> Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>			
<b>s</b> Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b> (	)		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>			
<b>u</b> Wages earned while incarcerated	<b>8u</b>			
<b>z</b> Other income. List type and amount:	<b>8z</b>			
<b>9</b> Total other income. Add lines 8a through 8z			<b>9</b>	
<b>10</b> Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			<b>10</b>	<b>62,870.</b>

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

Schedule 1 (Form 1040) 2022



**Part II Adjustments to Income**

<b>11</b>	Educator expenses .....	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 .....	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE .....	<b>15</b>	842.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans .....	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction .....	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings .....	<b>18</b>	
<b>19a</b>	Alimony paid .....	<b>19a</b>	
<b>b</b>	Recipient's SSN .....		
<b>c</b>	Date of original divorce or separation agreement (see instructions): .....		
<b>20</b>	IRA deduction .....	<b>20</b>	
<b>21</b>	Student loan interest deduction .....	<b>21</b>	
<b>22</b>	Reserved for future use .....	<b>22</b>	
<b>23</b>	Archer MSA deduction .....	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) .....	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit .....	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses .....	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans .....	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans .....	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations .....	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 .....	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: .....	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z .....	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a .....	<b>26</b>	842.

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**

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

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

Your social security number

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 .....	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .....	<b>3</b>	<b>0.</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE .....	<b>4</b>	<b>1,684.</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 .....		
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 .....		
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 .....	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here <input type="checkbox"/> .....	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H .....	<b>9</b>	<b>2,243.</b>
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required .....	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 .....	<b>11</b>	<b>1,926.</b>
<b>12</b>	Net investment income tax. Attach Form 8960 .....	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 .....	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares .....	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .....	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 .....	<b>16</b>	

*(continued on page 2)*

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax	<b>17j</b>	
<b>k</b>	Golden parachute payments	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount:	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z	<b>18</b>	
<b>19</b>	Reserved for future use	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	<b>21</b>	<b>5,853.</b>



**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

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

**2022**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service

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

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

Your social security number

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

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

SCHEDULE B

(Form 1040)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Interest and Ordinary Dividends

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment  
Sequence No. 08

Your social security number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Part I

Interest

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

WELLS FARGO

WELLS FARGO

WELLS FARGO

WELLS FARGO

Amount

1,320.

125.

383.

4,226.

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

Note: If line 4 is over \$1,500, you must complete Part III.

1

2

3

4

6,054.

6,054.

Part II

Ordinary Dividends

5 List name of payer

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

Note: If line 6 is over \$1,500, you must complete Part III.

5

6

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file Fin CEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 227501 12-07-22

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions "If Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located

8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Table with 2 columns: Yes, No. Row 7a: No (X). Row 8: No (X).



**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**

(Sole Proprietorship)

Go to [www.irs.gov/ScheduleC](http://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)

**KAMALA D. HARRIS**

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

**B** Enter code from instructions  
**711510**

**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**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	<b>74,772.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>74,772.</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>74,772.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>74,772.</b>

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>	<b>11,902.</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	<b>11,902.</b>	<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>62,870.</b>	<b>27 a</b> Other expenses (from line 48)	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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	<b>30</b>		<b>b</b> <b>Reserved for future use</b>	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>62,870.</b>			
<b>32</b> 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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

**KAMALA D. HARRIS**

Social security number of person  
with self-employment income

**Part I Self-Employment Tax**

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

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

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

<b>1a</b> Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A If you received social security retirement or disability benefits, enter the amount of Conservation Reserve	<b>1a</b>	
<b>b</b> Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	<b>1b</b>	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order <b>SEE STATEMENT 10</b>	<b>2</b>	62,870.
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	62,870.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions	<b>4a</b>	58,060.
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue	<b>4c</b>	58,060.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	
<b>6</b> Add lines 4c and 5b	<b>6</b>	58,060.
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022	<b>7</b>	147,000
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	147,000.
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>	
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	
<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b>	1,684.
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b>	<b>12</b>	1,684.
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b>	<b>13</b>	842.

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

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

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

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

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

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

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

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



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

Department of the Treasury  
Internal Revenue Service

**Household Employment Taxes**

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

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

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

**DOUGLAS C. EMHOFF**

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

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

**Yes.** Skip lines B and C and go to line 1a.

**No.** Go to line B.

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

**Yes.** Skip line C and go to line 7.

**No.** Go to line C.

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

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

**Yes.** Skip lines 1a-9 and go to line 10.

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

<b>1a</b>	Total cash wages subject to social security tax	<b>1a</b>	14,247.		
<b>b</b>	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	<b>1b</b>			
<b>2a</b>	Social security tax. Multiply line 1a by 12.4% (0.124)	<b>2a</b>		1,767.	
<b>b</b>	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)	<b>2b</b>			
<b>c</b>	Total social security tax. Subtract line 2b from line 2a	<b>2c</b>		1,767.	
<b>3</b>	Total cash wages subject to Medicare tax	<b>3</b>	14,247.		
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029)	<b>4</b>		413.	
<b>5</b>	Total cash wages subject to Additional Medicare Tax withholding	<b>5</b>			
<b>6</b>	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	<b>6</b>			
<b>7</b>	Federal income tax withheld, if any	<b>7</b>			
<b>8a</b>	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	<b>8a</b>		2,180.	
<b>b</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>8b</b>			
<b>c</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8c</b>			
<b>d</b>	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	<b>8d</b>		2,180.	
<b>e</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>8e</b>			
<b>f</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8f</b>			
<b>g</b>	Qualified sick leave wages for leave taken before April 1, 2021	<b>8g</b>			
<b>h</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	<b>8h</b>			
<b>i</b>	Qualified family leave wages for leave taken before April 1, 2021	<b>8i</b>			
<b>j</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	<b>8j</b>			
<b>k</b>	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8k</b>			
<b>l</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	<b>8l</b>			
<b>m</b>	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8m</b>			
<b>n</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	<b>8n</b>			

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

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

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

**Yes.** Go to line 10.

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

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

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

**Section A**

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

**Section B**

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

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

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

**Part III Total Household Employment Taxes**

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

27 Are you required to file Form 1040?  
 **Yes.** Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. Don't complete Part IV below.  
 **No.** You may have to complete Part IV. See instructions for details.

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

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

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

Employer's signature _____	Date _____
<b>Paid Preparer Use Only</b>	Print/Type preparer's name _____
	Preparer's signature _____
	Date _____
	Check <input type="checkbox"/> if self-employed
	PTIN _____
	Firm's name _____
	Firm's EIN _____
	Firm's address _____
	Phone no. _____



## Additional Medicare Tax

Department of the Treasury  
Internal Revenue Service

**If any line does not apply to you, leave it blank. See separate instructions.**  
**Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**  
**Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.**

2022

Attachment  
Sequence No. 71

Name(s) shown on return  
**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Your social security number

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

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

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

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

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

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

**Part IV Total Additional Medicare Tax**

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

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



# Net Investment Income Tax - Individuals, Estates, and Trusts

## 2022

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Attachment  
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

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

**Part I Investment Income**

- Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

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

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

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

**Part III Tax Computation**

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



DOUGLAS C. EMHOFF & KAMALA D. HARRIS

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 1		
T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S	UNITED STATES SENATE	219,171.	36,261.	15,269.		9,114.	3,626.
T	GEORGETOWN UNIVERSITY	169,665.	31,447.	12,822.		9,114.	2,537.
TOTALS		388,836.	67,708.	28,091.		18,228.	6,163.

FORM 1040		PENSIONS AND ANNUITIES		STATEMENT 2	
PRINCIPAL BANK					
	AMOUNT RECEIVED THIS YEAR			201,062.	
	NONTAXABLE AMOUNT (ROLLOVER)			201,062.	
	CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D				0.
PRINCIPAL LIFE INSURANCE CO					
	AMOUNT RECEIVED THIS YEAR			243,053.	
	NONTAXABLE AMOUNT (ROLLOVER)			243,053.	
	CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D				0.
TOTAL INCLUDED IN FORM 1040, LINE 5B					

FORM 1040		FEDERAL INCOME TAX WITHHELD - FORM(S) W-2		STATEMENT 3	
T S	DESCRIPTION	AMOUNT			
S	UNITED STATES SENATE	36,261.			
T	GEORGETOWN UNIVERSITY	31,447.			
TOTAL TO FORM 1040, LINE 25A		67,708.			

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT 4
DESCRIPTION		AMOUNT
2ND QTR ESTIMATE PAYMENT - JOINT		14,000.
4TH QTR ESTIMATE PAYMENT - JOINT		11,000.
TOTAL TO FORM 1040, LINE 26		25,000.

FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT 5
T S DESCRIPTION		AMOUNT
FORM 8959, LINE 24		278.
TOTAL TO FORM 1040, LINE 25C		278.

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 6
	2021	2020	2019
	NEW YORK		
GROSS STATE/LOCAL INC TAX REFUNDS	618.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS NEW YORK	618.		
TOTAL NET TAX REFUNDS	618.		



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

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

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

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

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



SCHEDULE H HOUSEHOLD EMPLOYERS IN A CREDIT REDUCTION STATE STATEMENT 11

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

POSTAL	FUTA	REDUCTION	CREDIT	POSTAL	FUTA	REDUCTION	CREDIT
X ABBREV.	TAXABLE	RATE	REDUCTION	X ABBREV.	TAXABLE	RATE	REDUCTION
	WAGES				WAGES		
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
X CA	7,000.	X .003	21.			X .000	
		X .000				X .000	
		X .003				X .000	
		X .000				X .000	
		X .000				X .003	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .000	
		X .000				X .036	

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

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

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FORM 8960

TRADE OR BUSINESS INCOME

STATEMENT 12

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KAMALA D. HARRIS

-62,870.

AMOUNT TO FORM 8960, LINE 4B

---

-62,870.

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TAXABLE YEAR

FORM

# 2022 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

DOUGLAS  
KAMALA

EMHO  
C EMHOFF  
D HARRIS

Enter your county at time of filing (see instructions)

LOS ANGELES

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

X

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

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

Apt. no./ste. no.

\_\_\_\_\_

\_\_\_\_\_

City

State

ZIP code

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

1

Single

4

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

2

Married/RDP filing jointly. See instr.

5

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

See instructions.

3

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

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

Exemptions

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

Whole dollars only

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

7 2

X \$140 =

\$

280

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

8

X \$140 =

\$

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

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

9

X \$140 =

\$

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

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

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

Exemptions

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

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

**12** State wages from your federal Form(s) W-2, box 16 ..... • 12  **388,836** .00

**13** Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... • 13  **456,918** .00

**14** California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B ..... • 14 .00

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... • 15  **456,918** .00

**16** California adjustments - additions. Enter the amount from Schedule CA (540), Part I, line 27, column C ..... • 16 .00

**17** California adjusted gross income. Combine line 15 and line 16 ..... • 17  **456,918** .00

Taxable Income

**18** Enter the larger of   
 { Your California **itemized deductions** from Schedule CA (540), Part II, line 30; OR   
 Your California **standard deduction** shown below for your filing status:   
 • Single or Married/RDP filing separately ..... \$ 5,202   
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP ..... \$10,404   
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions ..... • 18  **90,444** .00

**19** Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ..... • 19  **366,474** .00

**31** Tax. Check the box if from:   
 Tax Table  Tax Rate Schedule   
 FTB 3800  FTB 3803 ..... • 31  **27,589** .00

Tax

**32** Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions ..... • 32  **280** .00

**33** Subtract line 32 from line 31. If less than zero, enter -0- ..... • 33  **27,309** .00

**34** Tax. See instructions. Check the box if from:   
 Schedule G-1  FTB 5870A ..... • 34 .00

**35** Add line 33 and line 34 ..... • 35  **27,309** .00

Special Credits

**40** Nonrefundable Child and Dependent Care Expenses Credit. See instructions ..... • 40 .00

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

**44** Enter credit name  code •  and amount ..... • 44 .00



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

<b>Special Credits</b>	45 To claim more than two credits. See instructions. Attach Schedule P (540) .....	• 45		-00
	46 Nonrefundable Renter's Credit. See instructions .....	• 46		-00
	47 Add line 40 through line 46. These are your total credits .....	⊙ 47	9,697	-00
	48 Subtract line 47 from line 35. If less than zero, enter -0- .....	⊙ 48	17,612	-00

<b>Other Taxes</b>	61 Alternative Minimum Tax. Attach Schedule P (540) .....	• 61		-00
	62 Mental Health Services Tax. See instructions .....	• 62		-00
	63 Other taxes and credit recapture. See instructions .....	• 63		-00
	64 Add line 48, line 61, line 62, and line 63. This is your total tax .....	• 64	17,612	-00

<b>Payments</b>	71 California income tax withheld. See instructions .....	• 71	15,269	-00
	72 2022 California estimated tax and other payments. See instructions .....	• 72	3,000	-00
	73 Withholding (Form 592-B and/or Form 593). See instructions .....	• 73		-00
	74 Excess SDI (or VPD) withheld. See instructions .....	• 74		-00
	75 Earned Income Tax Credit (EITC). See instructions .....	• 75		-00
	76 Young Child Tax Credit (YCTC). See instructions .....	• 76		-00
	77 Foster Youth Tax Credit (FYTC). See instructions .....	• 77		-00
	78 Add line 71 through line 77. These are your total payments. See instructions .....	⊙ 78	18,269	-00

<b>Use Tax</b>	91 Use Tax. Do not leave blank. See instructions .....	• 91	0	-00
	If line 91 is zero, check if: <input checked="" type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.			

<b>ISR Penalty</b>	92 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.	•	<input checked="" type="checkbox"/>	
	If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions .....	• 92		-00

<b>Overpaid Tax/Tax Due</b>	93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 .....	⊙ 93	18,269	-00
	94 Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91 .....	⊙ 94		-00
	95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93 .....	⊙ 95	18,269	-00
	96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92 .....	⊙ 96		-00
	97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 .....	⊙ 97	657	-00

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

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

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

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

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** • 111  .00

Pay Online - Go to **ftb.ca.gov/pay** for more information.



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

<b>Interest and Penalties</b>	112 Interest, late return penalties, and late payment penalties .....	112	<input type="text"/>	<input type="text"/> .00
	113 Underpayment of estimated tax.			
	Check the box: <input type="checkbox"/> <b>FTB 5805 attached</b> <input type="checkbox"/> <b>FTB 5805F attached</b> .....	113	<input type="text"/>	<input type="text"/> .00
	114 Total amount due. See instructions. Enclose, but <b>do not</b> staple, any payment .....	114	<input type="text"/>	<input type="text"/> .00

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

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

**Refund and Direct Deposit**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

<b>Refund and Direct Deposit</b>	<input type="checkbox"/> Routing number <input type="text"/>	<input type="checkbox"/> Type <input type="text"/>	<input type="checkbox"/> Checking <input type="text"/>	<input type="checkbox"/> Account number <input type="text"/>	<input type="checkbox"/> <b>116</b> Direct deposit amount <input type="text"/>	<input type="text"/> .00
			<input type="checkbox"/> Savings <input type="text"/>			

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

<b>Refund and Direct Deposit</b>	<input type="checkbox"/> Routing number <input type="text"/>	<input type="checkbox"/> Type <input type="text"/>	<input type="checkbox"/> Checking <input type="text"/>	<input type="checkbox"/> Account number <input type="text"/>	<input type="checkbox"/> <b>117</b> Direct deposit amount <input type="text"/>	<input type="text"/> .00
			<input type="checkbox"/> Savings <input type="text"/>			

**Voter Info.** For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions

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

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **048** when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature  Date  Spouse's/RDP's signature (if a joint tax return, both must sign)

**Sign Here**  Your email address. Enter only one email address.   Preferred phone number

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

Firm's name (or yours, if self-employed) **BAKER TILLY US, LLP** PTIN

Firm's address  Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions  Yes  No

Print Third Party Designee's Name **MICHAEL SOBELMAN** Telephone Number

Wage and Tax Statement

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

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

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

W-2 Information

Employee's social security number, Employer's name (UNITED STATES SENATE), Employer identification number (EIN), Employer's address (WASHINGTON, DC, 20510), Employee's first name (KAMALA), Initial (D), Last name (HARRIS), Employee's address.

1. Wages, tips, other compensation: 219,171; 2. Federal income tax withheld: 36,261; 3. Social security wages: 147,000; 4. Social security tax withheld: 9,114; 6. Medicare tax withheld: 3,626; 8. Allocated tips (not included in box 1); 10. Dependent care benefits; 11. Nonqualified plans.

12. Codes and amounts: 12a. Code D, Amount 11,755; 12b. Code DD, Amount 6,366; 12c. Code, Amount; 12d. Code, Amount.

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay. Retirement plan is checked (X).

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

15. State and employer's state ID number. State CA, Employer's state ID number.

16. State wages, tips, etc. 219,171

17. State income tax 15,269

Franchise Tax Board Privacy Notice on Collection

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



Wage and Tax Statement

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

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

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

W-2 Information

a. Employee's social security number \* c. Employer's name
b. Employer identification number (EIN) Employer's address
City State ZIP code

e. Employee's first name \* Initial \* Last name \* Suffix \*
f. Employee's address \*
City \* State \* ZIP code \*

1. Wages, tips, other compensation 4. Social security tax withheld 8. Allocated tips (not included in box 1)
2. Federal income tax withheld 6. Medicare tax withheld 10. Dependent care benefits
3. Social security wages 7. Social security tips 11. Nonqualified plans

12. Codes and amounts
12a. Code Amount
12b. Code Amount
12c. Code Amount
12d. Code Amount

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

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

15. State and employer's state ID number
State Employer's state ID number

16. State wages, tips, etc.

17. State income tax

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TAXABLE YEAR

2022

California Adjustments - Residents

SCHEDULE

CA (540)

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

Name(s) as shown on tax return <b>DOUGLAS C EMHOFF AND KAMALA D HARRIS</b>	SSN or ITIN
---	-------------

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions.	C Additions See instructions.
<b>Section A - Income</b> from federal Form 1040 or 1040-SR				
<small>Total amount from federal</small>				
<b>1 a</b>	Form(s) W-2, box 1. See instructions	<b>388,836</b>		
<b>b</b>	Household employee wages not reported on federal Form(s) W-2			
<b>c</b>	Tip income not reported on line 1a			
<b>d</b>	Medicaid waiver payments not reported on federal Form(s) W-2. See instructions			
<b>e</b>	Taxable dependent care benefits from federal Form 2441, line 26			
<b>f</b>	Employer-provided adoption benefits from federal Form 8839, line 29			
<b>g</b>	Wages from federal Form 8919, line 6			
<b>h</b>	Other earned income. See instructions			
<b>i</b>	Nontaxable combat pay election. See instructions			
<b>z</b>	Add line 1a through line 1i	<b>388,836</b>		
<b>2</b>	Taxable interest. <b>a</b>	<b>6,054</b>		
<b>3</b>	Ordinary dividends. See instructions. <b>a</b>			
<b>4</b>	IRA distributions. See instructions. <b>a</b>			
<b>5</b>	Pensions and annuities. See instructions. <b>a</b>	<b>444,115</b>		
<b>6</b>	Social security benefits. <b>a</b>			
<b>7</b>	Capital gain or (loss). See instr.			

Section B - Additional Income from federal Schedule 1 (Form 1040)				
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes			
<b>2 a</b>	Alimony received. See instructions			
<b>3</b>	Business income or (loss). See instructions	<b>62,870</b>		
<b>4</b>	Other gains or (losses)			
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc.			
<b>6</b>	Farm income or (loss)			
<b>7</b>	Unemployment compensation			



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

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

**Section C - Adjustments to Income**  
from federal Schedule 1 (Form 1040)

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



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

**Part II Adjustments to Federal Itemized Deductions**

Check the box if you did NOT itemize for federal but will itemize for California

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



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

**Job Expenses and Certain Miscellaneous Deductions**

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions .....			
20	Tax preparation fees .....		12,728	
21	Other expenses: investment, safe deposit box, etc. List type .....			
22	Add line 19 through line 21 .....		12,728	
23	Enter amount from federal Form 1040 or 1040-SR, line 11 .....	456,918		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0 .....		9,138	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 .....			3,590
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25 .....			90,444
27	Other adjustments. See instructions. Specify .....			
28	Combine line 26 and line 27 .....			90,444
29	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
	Single or married/RDP filing separately .....	\$229,908		
	Head of household .....	\$344,867		
	Married/RDP filing jointly or qualifying surviving spouse/RDP .....	\$459,821		
	<b>No.</b> Transfer the amount on line 28 to line 29.			
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 .....			90,444
30	<b>Enter the larger of the amount on line 29 or your standard deduction listed below:</b>			
	Single or married/RDP filing separately. See instructions .....	\$5,202		
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP .....	\$10,404		
	Transfer the amount on line 30 to Form 540, line 18 .....			90,444

TAXABLE YEAR  
**2022** **Other State Tax Credit**

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

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

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

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

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



2022 D-40 SUB Individual Income Tax Return

SOFTWARE DEVELOPER USE ONLY VENDOR ID# 1019

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Mark if: Filing an Amended return See instructions.

Your telephone number

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

Mark if Deceased

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

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

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

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

City State ZIP Code + 4

Email Address

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing Status

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

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

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

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

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

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

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

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

Income Information

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

Table with 4 rows: a Wages, salaries, unemployment compensation and/or tips, see instructions. 169665.00; b Business income or loss, see instructions. 00; c Capital gain or loss. 00; d Rental real estate, royalties, partnerships, etc. 00.

Computation of DC Gross and Adjusted Gross Income

4 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. 172692.00

Enter your last name **EMHOFF**

Enter your TIN

Additions to DC Income

5	Franchise tax deducted on federal forms, <i>see instructions</i> .	5	.00
6	Other additions from DC Schedule I, Calculation A, Line 9.	6	.00
7	Add Lines 4, 5 and 6.	7	172692.00

Subtractions from DC Income

8	Part year residents, enter income received during period of nonresidence, <i>see instructions</i> .	8	.00
9	Taxable refunds, credits or offsets of state and local income tax.	9	.00
10	Taxable amount of social security and tier 1 railroad retirement.	10	.00
11	Income reported and taxed this year on a DC franchise or fiduciary return.	11	.00
12	DC and federal government survivor benefits, <i>see instructions</i> .	12	.00
13	Unemployment Insurance Benefits, <i>see instructions</i> .	13	.00
14	Other subtractions from DC Schedule I, Calculation B, Line 16.	14	.00
15	Total subtractions from DC income, Lines 8-14.	15	.00
16	DC adjusted gross income, Line 7 minus Line 15.	16	172692.00

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

18 DC deduction amount **SEE STATEMENT 1** 18 39792.00

19 DC taxable income. Subtract Line 18 from Line 16. *Mark if loss* 19 132900.00

20 Tax. *If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.* 20 9697.00

Mark if filing separately on same return. *Complete Calculation J on Schedule S.*

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

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

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

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

24 Subtract Line 23 from Line 20. *If less than zero, enter zero.* 24 9697.00

25 DC Health Care Shared Responsibility. *See instructions. If fully covered or fully exempt, enter zero.* 25 0.00

26 Total Tax and DC Health Care Shared Responsibility. *Add Line 24 and Line 25.* 26 9697.00

DC Earned Income Tax Credit

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

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

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

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



Enter your last name **EMHOFF**

Enter your TIN

29	Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i>	29	.00
30	Total refundable credits. <i>Add Line 27d or 27e through Line 29</i>	30	.00
31	DC income tax withheld shown on Forms W-2 and 1099. <i>Attach these forms.</i>	31	12822.00
32	2022 estimated income tax payments and amount applied from 2021 return.	32	1500.00
33	Tax paid with FR-127 Extension of Time to File.	33	.00
34	If this is an amended 2022 return, enter payments made with original 2022 D-40 return.	34	.00
35	If this is an amended 2022 return, enter refunds requested with original 2022 D-40 return.	35	.00
36	Total payments and refundable credits. <i>Add Line 30 through Line 34. (Do not include Line 35).</i>	36	14322.00
37	Tax Due. <i>Subtract Line 36 from Line 26.</i>	37	.00
38	Amount Overpaid. <i>Subtract Line 26 from Line 36.</i>	38	4625.00
39	Amount to be applied to your 2023 estimated tax.	39	.00
40	Underpayment Interest. <b>Mark X and attach form D-2210.</b>	40	.00
41	Contribution amount from Schedule U, Part II, Line 5. (Cannot exceed amount on Line 38)	41	.00
42	Total Amount Due. <i>Add Lines 37, 40 and 41.</i>	42	.00
43	Net Refund. <i>Subtract total of Lines 39, 40 and 41 from Line 38.</i>	43	4625.00
44	Will this refund go to an account outside the U.S.? Yes No <i>See instructions.</i>		
44	Mark <input type="checkbox"/> if either spouse is claiming injured spouse allocation. You <b>must</b> attach Form DC-8379.		

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

Mark **one** refund choice: Direct deposit **or** Reliacard (See instructions) **or**  Paper check  
Direct deposit. *To have your refund deposited to your Checking or Savings account, mark X and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

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

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

Designee's Name **MICHAEL SOBELMAN**

Phone number

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

Your signature

Date

Preparer's signature

Date

**MICHAEL SOBELMAN**

**04/07/23**

Spouse's/registered domestic partner's signature if filing jointly or separately on same return

Date

Preparer's Tax Identification Number (PTIN)

PTIN telephone number

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

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

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

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

DC CALCULATION F

DC ITEMIZED DEDUCTIONS  
FOR FULL-YEAR RESIDENTS

STATEMENT 1

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