

PREMIER ADVISORY GROUP INC
8300 W FLAGLER ST SUITE 254E
MIAMI, FL 33144
Office: (305) 370-9567
Fax: (305) 675-0551

2022 INCOME TAX RETURN
JOSE & SAMANTA SERRANO
1830 NE PINE ISLAND RD
CAPE CORAL, FL 33909

Preparer No.: 305
Client No. : XXX-XX-2022
Invoice Date: 12/06/2023
Invoice No. : 590

[illegible]

IRS e-file Signature Authorization

OMB No. 1545-0074

- **ERO must obtain and retain completed Form 8879.**
 ► **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ►

Taxpayer's name JOSE T SERRANO	Social security number 257-88-2022
Spouse's name SAMANTA SERRANO	Spouse's social security number 458-10-4704

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	139835
2	Total tax	2	10024
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	17300
4	Amount you want refunded to you	4	7276
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize PREMIER ADVISORY GROUP INC to enter or generate my PIN

1	2	0	2	2
---	---	---	---	---

 as my
signature on the income tax return (original or amended) I am now authorizing.
 ERO firm name
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☒ I authorize PREMIER ADVISORY GROUP INC to enter or generate my PIN

1	4	7	0	4
---	---	---	---	---

 as my
signature on the income tax return (original or amended) I am now authorizing.
 ERO firm name
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

6	0	1	4	4	7	1	7	5	3	5
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

PREMIER ADVISORY GROUP INC
 ERO's signature ► GUILLERMO CASTILLA ROSELL Date ► 12/06/2023

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

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

Your first name and middle initial JOSE T		Last name SERRANO		Your social security number 257-88-2022		
If joint return, spouse's first name and middle initial SAMANTA		Last name SERRANO		Spouse's social security number 458-10-4704		
Home address (number and street). If you have a P.O. box, see instructions. 1830 NE PINE ISLAND RD				Apt. no.		
City, town, or post office. If you have a foreign address, also complete spaces below. CAPE CORAL			State FL		ZIP code 33909	
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. ☐ You ☐ Spouse						

Digital Assets

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

Standard Deduction

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

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

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
				Child tax credit
JUAN C	SERRANO	345-45-5557	SON	☒
ANDREA P	SAN MIGUEL	259-11-5588	NIECE	☒
				☐
				☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
 If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	137100
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	137100

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under **Standard Deduction**, see instructions.

2a	Tax-exempt interest	2a		b	Taxable interest	2b	2420
3a	Qualified dividends	3a		b	Ordinary dividends	3b	315
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐						
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐						
8	Other income from Schedule 1, line 10						
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income						
10	Adjustments to income from Schedule 1, line 26						
11	Subtract line 10 from line 9. This is your adjusted gross income						
12	Standard deduction or itemized deductions (from Schedule A)						
13	Qualified business income deduction from Form 8995 or Form 8995-A						
14	Add lines 12 and 13						
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income						

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	14024
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	14024
	19	Child tax credit or credit for other dependents from Schedule 8812	19	4000
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	4000
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	10024
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
24	Add lines 22 and 23. This is your total tax	24	10024	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	17300
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	17300
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	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	17300	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	7276															
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	7276															
	b	Routing number <table><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: ☐ Checking ☐ Savings	X	X	X	X	X	X	X	X	X	X							
	X	X	X	X	X	X	X	X	X	X									
d	Account number <table><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	36	Amount of line 34 you want applied to your 2023 estimated tax	36																

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes . Complete below. ☐ No		
	Designee's name	Phone no.	Personal identification number (PIN)
	GUILLERMO CASTILLA ROSELL	305-370-9567	1 7 5 3 5

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.									
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)						
			PHYSICIAN	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)							
		NURSE	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							
	Phone no. (904) 868-0985	Email address	J.SERRANO@YAHOO.COM							

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	GUILLERMO CASTILLA ROSELL		12/06/23	P00347535	☒ Self-employed
	Firm's name	PREMIER ADVISORY GROUP INC			Phone no. 305-370-9567
	Firm's address	8300 W FLAGLER ST SUITE 254E MIAMI FL 33144			Firm's EIN 82-4771129

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service**Itemized Deductions**Go to www.irs.gov/ScheduleA for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

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

JOSE & SAMANTA SERRANO

Your social security number

257-88-2022

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- | | | | | |
|---|---|---|--------|-------|
| 1 | Medical and dental expenses (see instructions) | 1 | 26039 | |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 139835 | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 10488 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | 15551 |

**Taxes You
Paid**

- | | | | | |
|---|--|----|------|------|
| 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 ☐ | 5a | 5621 | |
| b | State and local real estate taxes (see instructions) | 5b | 2100 | |
| c | State and local personal property taxes | 5c | 305 | |
| d | Add lines 5a through 5c | 5d | 8026 | |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 8026 | |
| 6 | Other taxes. List type and amount: _____ | 6 | | |
| 7 | Add lines 5e and 6 | 7 | | 8026 |

**Interest
You Paid****Caution:** Your mortgage interest deduction may be limited. See instructions.

- | | | | | |
|----|---|----|------|------|
| 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 ☐ | | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 7685 | |
| 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 | 7685 | |
| 9 | Investment interest. Attach Form 4952 if required. See instructions. | 9 | | |
| 10 | Add lines 8e and 9 | 10 | | 7685 |

**Gifts to
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- | | | | | |
|----|---|----|------|------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | 4220 | |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. | 12 | 760 | |
| 13 | Carryover from prior year | 13 | | |
| 14 | Add lines 11 through 13 | 14 | | 4980 |

**Casualty and
Theft Losses**

- | | | | | |
|----|--|----|--|--|
| 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 | | |
|----|--|----|--|--|

**Other
Itemized
Deductions**

- | | | | | |
|----|--|----|--|--|
| 16 | Other—from list in instructions. List type and amount: _____ | 16 | | |
|----|--|----|--|--|

**Total
Itemized
Deductions**

- | | | | | |
|----|--|----|--|-------|
| 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 | | 36242 |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2022

QNA

**SCHEDULE B
(Form 1040)**Department of the Treasury
Internal Revenue Service**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**

Name(s) shown on return

JOSE & SAMANTA SERRANO

Your social security number

257-88-2022

**Part I
Interest**(See instructions
and the
Instructions for
Form 1040,
line 2b.)**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.

- 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:

BANK OF AMERICA

Amount

2420

1

- 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

2

2420

3**4**

2420

Note: If line 4 is over \$1,500, you must complete Part III.**Amount****Part II
Ordinary Dividends**(See instructions
and the
Instructions for
Form 1040,
line 3b.)**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.

- 5**
- List name of payer: BANK OF AMERICA

5

315

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

6

315

Note: If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign Accounts and Trusts****Caution:** If
required, failure to
file FinCEN Form
114 may result in
substantial
penalties.
Additionally, you
may be required to
file Form 8938,
Statement of
Specified Foreign
Financial Assets.
See instructions.

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

Yes	No
	X

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

	X

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

Schedule B (Form 1040) 2022

QNA

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

JOSE & SAMANTA SERRANO

257-88-2022

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	139835
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	139835
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11?	12	4000
☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
☒ Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A	13	14024
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	4000

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

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

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

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

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

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

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

Part II-C Additional Child Tax Credit

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

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

JOSE & SAMANTA SERRANO

Identifying number
257-88-2022

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	GOODWILL 2121 NW 21ST ST MIAMI FL 33135	☐	CLOTHING AND FURNITURE
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	08/26/2022	VARIOUS	PURCHASE	2100	760	APPRAISAL
B						
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | e ☐ Other Real Estate | i ☐ Vehicles |
| b ☐ Qualified Conservation Contribution | f ☐ Securities | j ☐ Clothing and household items |
| c ☐ Equipment | g ☐ Collectibles** | k ☐ Other |
| d ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual Property | |

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	14600
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	9300
Prescription Medicine, Drugs, or Insulin	1875
Mileage (1200 miles x 0.220)	<u>264</u>
TOTALS:	26039

JOSE & SAMANTA SERRANO
State and Local General Sales Tax Deduction
Worksheet—Line 5a

257-88-2022

Keep for Your Records



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- ☒ Lived in more than one state during 2022, or
- ☒ Had any **nontaxable** income in 2022.

Zip: 33909 **State:** FL **County:** LEE **City:** CAPE CORAL **Days Lived in:** 365

1. Enter your **state** general sales taxes from the 2022 Optional State Sales Tax Table 1. \$ 1273

Next. If, for all of 2022, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2022?

☒ **No.** Enter -0-.

☐ **Yes.** Enter your base **local** general sales taxes from the 2022 Optional Local Sales Tax Tables.

} 2. \$

3. Did your locality impose a **local** general sales tax in 2022? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2022, see the instructions for line 3 of the worksheet

3. 7.0000

4. Did you enter -0- on line 2?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☒ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0

4. 6.0000

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. 1.1670

6. Did you enter -0- on line 2?

☐ **No.** Multiply line 2 by line 3.

☒ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2022, see the instructions for line 6 of the worksheet.

} 6. \$ 1486

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet

7. \$

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line

8. \$ 2759

Credit Limit Worksheet A

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

1

14024

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

Schedule 3, line 1 + _____
Schedule 3, line 2 + _____
Schedule 3, line 3 + _____
Schedule 3, line 4 + _____
Schedule 3, line 6d + _____
Schedule 3, line 6e + _____
Schedule 3, line 6f + _____
Schedule 3, line 6l + _____
Form 5695, line 30 + _____

Enter the total.

2

3. Subtract line 2 from line 1.

3

14024

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

- 1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
- 2. You are not filing Form 2555.
- 3. Line 4 of Schedule 8812 is more than zero.

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

4

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

5

14024

*** FILE COPY ONLY -- DO NOT MAIL ***

**** SUPPORTING NOTES FOR SCHEDULE A

257-88-2022

JOSE & SAMANTA SERRANO

Schedule of Payments to Doctors/Dentists:

<u>Description</u>	<u>Amount</u>
DR JOHN GILLESPIE	7,200
DR FRANK WILLINGHAM	2,100
<u>Total Payments to Doctors/Dentists:</u>	<u>9,300</u>