

Zeke's Story for 2022:

Zeke started at Happy Valley Church of the Brethren on January 1 of 2020, just before COVID hit.

In addition to the W-2 from the Church, Zeke also received \$500 in honoraria for weddings and funerals. (Because this total was under \$600, "Marryin' Buryin' Inc." was not required to issue a 1099-NEC.)

Zeke made 4 payments of \$1,950 each to IRS online via DirectPay (at irs.gov) on each estimated tax due date (04/15, 06/15, 09/15, and 01/15). He did not make any payments to STATE or to HAPVAL City.

Zeke visited parishioners more often than in previous years, but still wore a mask.

- he drove a total of 7,332 miles (2,493 miles before July 1 & 4,839 miles after June 30) for all purposes last year
- he drove 503 miles (171 miles before July 1 & 332 miles after June 30) to visit parishioners in the hospital or in hospice
- he drove 132 miles (45 miles before July 1 & 87 miles after June 30) to perform weddings and funerals

Annual Conference was held in Omaha Nebraska, and the church paid for his registration, flight, hotel, and pre-purchased meal tickets.

His unreimbursed Annual Conference expenses included:


- \$145.47 at Brethren Press for his personal library
- \$60 for the Minister's Association Pre-Conference registration (plus \$10 for CEUs)
- \$162.55 for other meals at Annual Conference and snacks at the airport

He met with the local ministers' association for meals at a local restaurant to discuss how they were each holding up and what was happening in their congregations. These meals totaled \$407.52, including tips.

Zeke gave \$5,000 to the church as charitable contributions and paid \$2,000 into his pension. The congregation reimbursed his health insurance premiums pre-tax under the 21st Century Cures Act exception for one-employee employer payment plans.

Zeke already owned his home in Happy Valley before becoming Happy Valley COB's pastor. Here are his housing expenses:

- \$8,319 in principal payments on his mortgage
- \$3,682 in mortgage interest, which was reported on Form 1098
- \$1,000 for homeowners' insurance
- \$6,500 in real estate taxes
- \$6,680 in utilities
(gas, electric, water/sewer/trash, cable/internet/streaming, personal-use cell phone)
- \$236 lawn care supplies
- \$356 cleaning supplies
- \$2,569 for a new big-screen tv

		a Employee's social security number 123-45-6789		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 98-7654321				1 Wages, tips, other compensation \$18,000.00		2 Federal income tax withheld			
c Employer's name, address, and ZIP code Happy Valley Church of the Brethren 1 Happy Drive Happy Valley, OH 43235				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Zeke Zacharias 50 Valley Avenue Happy Valley, OH 43235				11 Nonqualified plans		12a See instructions for box 12 E \$2,000.00			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other PARS ADJ \$16,308 HOUS EXCL \$13,692 TOTALHOUS \$30,000		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number OH 		16 State wages, tips, etc. \$18,000.00		17 State income tax		18 Local wages, tips, etc. \$20,000.00		19 Local income tax	
								20 Locality name HAPVAL	

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

2022

Department of the Treasury—Internal Revenue Service

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

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Happy Valley Mortgage Company 99 Main Street Happy Valley, OH 43235		*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB No. 1545-1380 Form 1098 (Rev. January 2022) For calendar year 20 ____	Mortgage Interest Statement Copy B For Payer/Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.	
		1 Mortgage interest received from payer(s)/borrower(s)* \$ 3,682				
RECIPIENT'S/LENDER'S TIN 123-45-6789	PAYER'S/BORROWER'S TIN 91-8273645	2 Outstanding mortgage principal \$ 205,023	3 Mortgage origination date 04/15/2014			
		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$			
PAYER'S/BORROWER'S name Zeke Zacharias		6 Points paid on purchase of principal residence \$				
Street address (including apt. no.) 50 Valley Avenue		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.				
City or town, state or province, country, and ZIP or foreign postal code Happy Valley, OH 43235		8 Address or description of property securing mortgage				
9 Number of properties securing the mortgage 1	10 Other Real Estate Taxes Paid					
Account number (see instructions) \$6,500						
					11 Mortgage acquisition date	

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 Zeke	Last name Zacharias	Your social security number 000-00-0000
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 50 Valley Avenue		Apt. no.
City, town or post office. If you have a foreign address, also complete spaces below. Happy Valley		State OH
ZIP code 43235		Foreign postal code
Foreign country name	Foreign province/state/county	Foreign postal code
		<input type="checkbox"/> You <input type="checkbox"/> Spouse

Digital Assets

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

Standard Deduction

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

Age/Blindness

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

Dependents (see instructions):

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

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	18,000
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	658
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	18,658

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for –

- 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	
3a	Qualified dividends	3a		b	Ordinary dividends	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Soc. sec. ben.	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					7	
8	Other income from Schedule 1, line 10					8	468
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income					9	19,126
10	Adjustments to income from Schedule 1, line 26					10	3,344
11	Subtract line 10 from line 9. This is your adjusted gross income					11	15,782
12	Standard deduction or itemized deductions (from Schedule A)					12	16,545
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	
14	Add lines 12 and 13					14	16,545
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income					15	0

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

Form 1040 (2022)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	0
3	<input type="checkbox"/>	17	
17	Amount from Schedule 2, line 3	18	0
18	Add lines 16 and 17	19	
19	Child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	
21	Add lines 19 and 20	22	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	6,687
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	6,687
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2022 estimated tax payments and amount applied from 2021 return	26	7,800
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	7,800

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,113
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,113
b	Routing number XXXXXXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
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 Deborah L. Oskin, EA Phone no. 614-329-2966 Personal identification number (PIN) 91579

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 instr.)
		Pastor	
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 instr.)

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if:
		Deborah L. Oskin, EA	Deborah L. Oskin, EA	01/28/23	P00288469	<input checked="" type="checkbox"/> Self-employed

Paid Preparer Use Only

Firm's name	Oskin Tax Services, LLC	Phone no.	614-329-2966
Firm's address	1588 Fallhaven Drive Columbus OH 43235-5908	Firm's EIN	45-3840885

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2022)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

Zeke Zacharias

Your social security number

000-00-0000

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	468
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	468

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	3,344
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	3,344

Schedule 1 (Form 1040) 2022

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 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

Zeke Zacharias

Your social security number

000-00-0000

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	6,687
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount: _____	17a		
b Recapture of federal mortgage subsidy, if you sold your home see instructions _____	17b		
c Additional tax on HSA distributions. Attach Form 8889 _____	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 _____	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853 _____	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 _____	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property _____	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A _____	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A _____	17i		
j Section 72(m)(5) excess benefits tax _____	17j		
k Golden parachute payments _____	17k		
l Tax on accumulation distribution of trusts _____	17l		
m Excise tax on insider stock compensation from an expatriated corporation _____	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 _____	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR _____	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund _____	17p		
q Any interest from Form 8621, line 24 _____	17q		
z Any other taxes. List type and amount: _____	17z		
18 Total additional taxes. Add lines 17a through 17z _____		18	
19 Reserved for future use _____		19	
20 Section 965 net tax liability installment from Form 965-A _____	20		
21 Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b _____		21	6,687

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

Zeke Zacharias

Your social security number

000-00-0000

**Medical
and
Dental
Expenses****Caution:** 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

2

15,782

3 Multiply line 2 by 7.5% (0.075)**3**

1,184

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-**4****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**

1,363

b State and local real estate taxes (see instructions)**5b**

6,500

c State and local personal property taxes**5c****d** Add lines 5a through 5c**5d**

7,863

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)**5e**

7,863

6 Other taxes. List type and amount:**6****7** Add lines 5e and 6**7**

7,863

**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**

3,682

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**

3,682

9 Investment interest. Attach Form 4952 if required. See instructions**9****10** Add lines 8e and 9**10**

3,682

**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**

5,000

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****13** Carryover from prior year**13****14** Add lines 11 through 13**14**

5,000

**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**

16,545

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

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor Zeke Zacharias		Social security number (SSN) 000-00-0000
A Principal business or profession, including product or service (see instructions) Ministry	B Enter code from instructions 813000	
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.) 50 Valley Avenue City, town or post office, state, and ZIP code Happy Valley OH 43235		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2022, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	500
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	500
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	500
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	500

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

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	-48
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		28	28	32
29 Tentative profit or (loss). Subtract line 28 from line 7		29	29	468
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30		30	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.		31	31	468
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a <input type="checkbox"/> All investment is at risk. 32b <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 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)

Zeke Zacharias

Social security number of person

with self-employment income

000-00-0000

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.

- 1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2** 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

2 47,326

- 3** Combine lines 1a, 1b, and 2

3 47,326

- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a 43,706

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

- c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

4c 43,706

- 5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b 0

- 6** Add lines 4c and 5b

6 43,706

- 7** 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

7 147,000

- 8a** 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

8a

- b** Unreported tips subject to social security tax from Form 4137, line 10

8b

- c** Wages subject to social security tax from Form 8919, line 10

8c

- d** Add lines 8a, 8b, and 8c

8d

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9 147,000

- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10 5,420

- 11** Multiply line 6 by 2.9% (0.029)

11 1,267

- 12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**

12 6,687

- 13** **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040),**

line 15

13 3,344

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$9,060, **or (b)** your net farm profits² were less than \$6,540.

- 14** Maximum income for optional methods

14 6,040

- 15** Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** \$6,040. Also include this amount on line 4b above

15

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ **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.

- 16** Subtract line 15 from line 14

16

- 17** Enter the **smaller** of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above

17

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

² 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.

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

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

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2022Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Zeke Zacharias

Your taxpayer identification number

000-00-0000

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Ministry	000-00-0000	436
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	436	
3	Qualified business net (loss) carryforward from the prior year	3	(1,409)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		0
11	Taxable income before qualified business income deduction (see instructions)	11	-763	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(973)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

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

Form **8995** (2022)

Form 1040	Clergy Worksheet Page 1 - Percentage of Tax-Free Income	2021
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Name Zeke Zacharias	Taxpayer Identification Number 000-00-0000
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Worksheet 1. Figuring the Percentage of Tax-Free Income

Source of Income	(a) Allowance\Exp	(b) Taxable	(c) Tax-free
------------------	-------------------	-------------	--------------

- | | | |
|--|------------------|--|
| 1. W-2 salary as a minister (from box 1 of Form W-2) | 1. <u>18,000</u> | |
| 2. Gross income received for weddings, baptisms, writing, lecturing, etc.
(from Schedule C, line 7) | 2. <u>500</u> | |

Church Provided Parsonage

- | | | |
|--|--------------|-----------|
| 3a. Fair Rental Value of parsonage provided by church | | 3a. _____ |
| 3b. Utilities allowance | 3b. _____ | |
| 3c. Actual utilities expenses | 3c. _____ | |
| 3d. Enter the smaller of line 3b or 3c | | 3d. _____ |
| 3e. Excess utilities allowance (subtract Line 3d from Line 3b, if zero or less,
enter - 0 -). Enter the result here and on Form 1040 or 1040-SR, line 1. | 3e. <u>0</u> | |

Parsonage or Rental Allowance

- | | | |
|--|-------------------|-------------------|
| 4a. Parsonage allowance | 4a. <u>30,000</u> | |
| 4b. Utilities allowance, if separate | 4b. _____ | |
| 4c. Total allowance (add Lines 4a and 4b) | 4c. <u>30,000</u> | |
| 4d. Actual expenses for parsonage | 4d. <u>22,662</u> | |
| 4e. Actual utilities expenses | 4e. <u>6,680</u> | |
| 4f. Total actual expenses for parsonage and utilities (add Lines 4d and 4e) | 4f. <u>29,342</u> | |
| 4g. Fair Rental Value of home, plus the cost of utilities | 4g. <u>41,680</u> | |
| 4h. Enter the smaller of Line 4c, 4f, or 4g | | 4h. <u>29,342</u> |
| 4i. Excess allowance (subtract Line 4h from Line 4c, if zero or less,
enter - 0 -). Enter the result here and on Form 1040 or 1040-SR, line 1. | 4i. <u>658</u> | |

Ministerial Income

- | | | |
|--|-------------------|--|
| 5a. Taxable Ministerial Income. Add lines 1 through 4i in column (b) | 5a. <u>19,158</u> | |
| 5b. Tax-Free Ministerial Income. Add lines 3a through 4h in column (c) | 5b. <u>29,342</u> | |
| 6. Total ministerial income. Add lines 5a and 5b. | 6. <u>48,500</u> | |
| 7. Percentage of tax-free income. Divide line 5b by line 6. | 7. <u>60.50</u> % | |

Name <u>Zeke Zacharias</u>	Taxpayer Identification Number <u>000-00-0000</u>
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Worksheet 2. Figuring the Allowable Deduction for Schedule C Expenses**Schedule C Principal business or profession** Ministry

- | | | |
|---|-----|----------------|
| 1. Percentage of tax-free income. Enter the amount from Worksheet 1, line 7 | 1. | <u>60.50</u> % |
| 2. Business use of vehicle: <u>45</u> miles x 58.5 cents (.585) | 2. | <u>80</u> |
| 3. Meals: _____ x 100% (1.0) | 3. | _____ |
| 4. Other expenses (list item and amount) | | |
| a. | | |
| b. | | |
| c. | | |
| d. | | |
| e. | | |
| f. Total other expenses (add lines 4a through 4e) | 4f. | _____ |
| 5. Total expenses reported on Schedule C. Add lines 2, 3, and 4f. | 5. | <u>80</u> |
| 6. Nondeductible portion of Schedule C expenses. Multiply the amount on line 5 by the percentage on line 1. | 6. | <u>48</u> |
| ● Allocation of nondeductible portion: | | |
| Schedule C Part V Other Expenses | | <u>48</u> |
| Schedule C, Line 30, Expenses for business use of home | | |
| 7. Deductible portion of Schedule C expenses. Subtract line 6 from line 5 and enter the result here. | 7. | <u>32</u> |
| ● Allocation of deductible portion: | | |
| Schedule C Part V Other Expenses | | <u>32</u> |
| Schedule C, Line 30, Expenses for business use of home | | |

Form 1040	Clergy Worksheet Page 3 - Self-Employment Income for Sch SE	2021
Name Zeke Zacharias		Taxpayer Identification Number 000-00-0000

Worksheet 3. Figuring Self-Employment Income for Schedule SE

1. W-2 salary as a minister (from box 1 of Form W-2)	1.	<u>18,000</u>
2. Net profit or loss from Schedule C, line 31	2.	<u>468</u>
3a. Parsonage allowance (from Worksheet 1, Line 3a or 4a)	3a.	<u>30,000</u>
3b. Utilities allowance (from Worksheet 1, Line 3b or 4b)	3b.	<u> </u>
3c. Total allowance (add lines 3a and 3b)	3c.	<u>30,000</u>
4. Add Lines 1, 2, and 3c	4.	<u>48,468</u>
5. Schedule C expenses allocable to tax-free income (from Worksheet 2, Line 6)	5.	<u>48</u>
6. Total unreimbursed emp bus exp (net of reimbursement(s))	6.	<u>1,094</u>
7. Total business expenses not deducted in lines 1 and 2 above (add Line 5 and Line 6)	7.	<u>1,142</u>
8. Net self-employment income. Subtract line 7 from line 4. Enter here and on Schedule SE, Net Earnings from Self-Employment Worksheet, Minister/clergy self-employment income.	8.	<u>47,326</u>

Clergy Worksheet 3, line 6 - Unreimbursed Employee Business Expenses

Description	Amount
Unreimbursed Mileage	\$ 308
Meals at 100%	571
Ministers Association	70
Brethren Press	145
Total	\$ <u>1,094</u>