

Federal Tax Information on the FAFSA

When a FAFSA contributor consents to the IRS sharing their Federal Tax Information to determine their eligibility for federal financial aid, specific lines are shared. This guide will highlight which lines from the IRS Form 1040 and other documents will be used to determine federal financial aid eligibility. If FAFSA filers can use the Direct Data Exchange, they will not see most of these questions on the FAFSA. However, the information is still shared with the FAFSA to determine financial aid eligibility. The first two pages describe the different types of forms and a table showing the lines from each form and the associated FAFSA question(s). Following the table, you can find sample tax documents with the relevant lines highlighted.

Form 1040

The IRS Form 1040 is the main form U.S. taxpayers use to file annual tax returns. Individuals would have filed this form if they earned above the tax filing requirements or were required to file taxes for other reasons (i.e., to receive certain benefits).

Form 1040-NR

The IRS Form 1040-NR is the tax form a nonresident alien must file if earning income in the United States. It is filed in place of the Form 1040.

Schedule 1

The IRS Schedule 1 is a form that can be filed in addition to Form 1040 to report specific types of additional income and other adjustments to income. A few examples of why someone might file a Schedule 1 is if they have to report business or farm income, received unemployment income, or claimed the student loan interest deduction.

Schedule 2

The IRS Schedule 2 is a form filed in addition to Form 1040 to report taxes not accounted for elsewhere. An example of why someone would file a Schedule 2 would be if they must pay back a portion of a tax credit they received for purchased health insurance from a state marketplace.

Schedule 3

The IRS Schedule 3 is a form that can be filed in addition to Form 1040 to claim certain credits and payments. A few examples of why someone might file a Schedule 3 is if they are claiming education credits, the foreign tax credit, or the general business credit.

Schedule C

The IRS Form Schedule C is a form filed if someone is selfemployed, an independent contractor, or owns a business (usually a sole proprietorship). A common reason to see a Schedule C is for contract workers who drive for a ride-sharing service or deliver food.

Form 5498

Form 5498 is used to report contributions made to an IRA. It would be distributed by the company that holds your IRA. This form might be received by someone who completed a rollover of one retirement account to another.

IRS Form	Line Number/Name	FAFSA Question
Form 1040	Filing Status	Filing status
Form 1040	Tax filer + spouse + Dependents (as listed on the top half of page 1)	Family Size (number of individuals claimed on tax form)
Form 1040	1z. Add lines 1a through 1h	Income earned from work
Form 1040	2a. Tax exempt interest	Tax exempt interest income
Form 1040	4a. IRA Distributions	Untaxed portions of IRA distributions
Form 1040	4b. Taxable amount	Untaxed portions of IRA distributions
Form 1040	5a. Pensions and Annuities	Untaxed portions of pensions
Form 1040	5b. Taxable amount	Untaxed portions of pensions
Form 1040	11. Adjusted gross income	Adjusted gross income
Form 1040	22. Subtract line 23 from line 18	Income tax paid
Form 1040	27. Earned income credit (EIC)	Did the <i>contributor</i> receive the earned income tax credit (EITC)?
Form 1040-NR	1z. Add lines 1a through 1h	Income earned from work
Form 1040-NR	11. Adjusted gross income	Adjusted gross income
Schedule 1	3. Business income or (loss)	Income earned from work
Schedule 1	6. Farm income or (loss)	Income earned from work
Schedule 1	8d. Foreign earned income exclusion	Foreign earned income exclusion
Schedule 1	8r. Scholarship and fellowship grants not reported on Form W-2	Amount of college grants, scholarships, or AmeriCorps benefits reported as income to the IRS ¹
Schedule 1	16. Self-employed SEP, SIMPLE, and qualified plans	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans
Schedule 1	20. IRA deduction	IRA deductions and payments to self-employed SEP, SIMPLE, and qualified plans

Schedule 3	3. Education credits	Education credits
Schedule C	31. Net profit or (loss)	Net profit or loss from IRS Form 1040 Schedule C
Form 5498	2. Rollover contributions	IRA rollover into a qualified plan/Pension rollover into a qualified plan ²
Form 5498	3. Roth IRA conversion amount	IRA rollover into a qualified plan

¹ Grants, scholarships, or Americorp benefits reported as income to the IRS can also show up to the left of line 1a on Form 1040. If they show up here, they will be labeled as scholarship income

² IRA or pension rollovers will be labeled “rollover” to the left of line 4b or 5b, depending on the rollover type.

Form 1040 (Page 1)

Form 1040		Department of the Treasury—Internal Revenue Service		2022		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.	
U.S. Individual Income Tax Return									
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		Last name		Your social security number					
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.				Apt. no.		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			
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					
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):		(4) Check the box if qualifies for (see instructions):							
(1) First name Last name		(2) Social security number		(3) Relationship to you		Child tax credit		Credit for other dependents	
If more than four dependents, see instructions and check here ☐						☐		☐	
						☐		☐	
						☐		☐	
						☐		☐	
						☐		☐	
Income		1a Total amount from Form(s) W-2, box 1 (see instructions)						1a	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.		b Household employee wages not reported on Form(s) W-2						1b	
If you did not get a Form W-2, see instructions.		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	
Attach Sch. B if required.		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 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						8	
		9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income						9	
		10 Adjustments to income from Schedule 1, line 26						10	
		11 Subtract line 10 from line 9. This is your adjusted gross income						11	
		12 Standard deduction or itemized deductions (from Schedule A)						12	
		13 Qualified business income deduction from Form 8995 or Form 8995-A						13	
		14 Add lines 12 and 13						14	
		15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income						15	

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

Cat. No. 11320B

Form **1040** (2022)

Form 1040 (Page 2)

Form 1040 (2022)		Page 2	
Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16
	17	Amount from Schedule 2, line 3	17
	18	Add lines 16 and 17	18
	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
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23
	24	Add lines 22 and 23. This is your total tax	24
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
	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
Refund	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 ☐	35a
	b	Routing number _____ c Type: ☐ Checking ☐ Savings	
	d	Account number _____	
	36	Amount of line 34 you want applied to your 2023 estimated tax	36
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37
	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) _____
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 _____
	Spouse's signature. If a joint return, both must sign. _____		Date _____
	Spouse's occupation _____		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	Spouse's occupation _____		If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
	Phone no. _____	Email address _____	
Paid Preparer Use Only	Preparer's name _____	Preparer's signature _____	Date _____
	Firm's name _____	PTIN _____	Check if: ☐ Self-employed
	Firm's address _____	Phone no. _____	
	Firm's EIN _____		

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

Form **1040** (2022)

Form 1040-NR (Page 1)

Form 1040-NR Department of the Treasury—Internal Revenue Service		2022	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																																																																																																																																																																																
For the year Jan. 1–Dec. 31, 2022, or other tax year beginning _____, 2022, ending _____, 20 _____				See separate instructions.																																																																																																																																																																																																
Filing Status Check only one box.	☐ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____																																																																																																																																																																																																			
Your first name and middle initial _____		Last name _____		Your identifying number (see instructions) _____																																																																																																																																																																																																
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 _____																																																																																																																																																																																																
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Dependents (see instructions):	<table border="1"><thead><tr><th>(1) First name</th><th>Last name</th><th>(2) Dependent's identifying number</th><th>(3) Relationship to you</th><th>(4) Check the box if qualifies for (see inst.): Child tax credit</th><th>Credit for other dependents</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td><td>☐</td><td>☐</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td>☐</td><td>☐</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td>☐</td><td>☐</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td>☐</td><td>☐</td></tr></tbody></table>					(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents					☐	☐					☐	☐					☐	☐					☐	☐																																																																																																																																																																	
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Attach Schedule D (Form 1040) if required. If not required, check here ☐</td><td>7</td><td> </td></tr><tr><td>8</td><td colspan="3">Other income from Schedule 1 (Form 1040), line 10</td><td>8</td><td> </td></tr><tr><td>9</td><td colspan="3">Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income</td><td>9</td><td> </td></tr><tr><td>10</td><td colspan="3">Adjustments to income:</td><td> </td><td> </td></tr><tr><td>a</td><td colspan="3">From Schedule 1 (Form 1040), line 26</td><td>10a</td><td> </td></tr><tr><td>b</td><td colspan="3">Reserved for future use</td><td>10b</td><td> </td></tr><tr><td>c</td><td colspan="3">Reserved for future use</td><td>10c</td><td> </td></tr><tr><td>d</td><td colspan="3">Enter the amount from line 10a. These are your total adjustments to income</td><td>10d</td><td> </td></tr><tr><td>11</td><td colspan="3">Subtract line 10d from line 9. 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If not required, check here ☐			7		8	Other income from Schedule 1 (Form 1040), line 10			8		9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income			9		10	Adjustments to income:					a	From Schedule 1 (Form 1040), line 26			10a		b	Reserved for future use			10b		c	Reserved for future use			10c		d	Enter the amount from line 10a. These are your total adjustments to income			10d		11	Subtract line 10d from line 9. This is your adjusted gross income			11		12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12		13a	Qualified business income deduction from Form 8995 or Form 8995-A			13a		b	Exemptions for estates and trusts only (see instructions)			13b		c	Add lines 13a and 13b			13c		14	Add lines 12 and 13c			14		15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	
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Schedule 1 (Page 1)

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

Your social security number

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	
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	

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2022

Schedule 1 (Page 2)

Schedule 1 (Form 1040) 2022

Page **2**

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	
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	

Schedule 1 (Form 1040) 2022

Schedule 3 (Page 1)

SCHEDULE 3 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **03**

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

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	

(continued on page 2)

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2022

Schedule C

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business (Sole Proprietorship)

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. 09

Name of proprietor

Social security number (SSN)

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

B Enter code from instructions

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

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

E Business address (including suite or room no.)

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

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

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

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

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

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

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

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

8	Advertising	8		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	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	
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		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31					
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2022

Form 5498

☐ CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$	OMB No. 1545-0747 2022 Form 5498	IRA Contribution Information Copy B For Participant This information is being furnished to the IRS.
		2 Rollover contributions \$	4 Recharacterized contributions \$	
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	3 Roth IRA conversion amount \$	6 Life insurance cost included in box 1 \$	
		5 FMV of account \$		
		7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐	9 SIMPLE contributions \$	
		8 SEP contributions \$		
		10 Roth IRA contributions \$	11 If checked, required minimum distribution for 2023 ☐	
		12a RMD date	12b RMD amount \$	
		13a Postponed/late contrib. \$	13b Year 13c Code	
		14a Repayments \$	14b Code	
		15a FMV of certain specified assets \$	15b Code(s)	

Form **5498** (keep for your records) www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service