



**2022 Federal Tax Return Filing  
Instructions  
FOR THE YEAR ENDING  
December 31, 2022**

<b>Prepared for</b>	MICHAEL R MCDERMOTT																
<b>Tax Summary</b>	<table> <tr> <td>Gross Income.....</td> <td>\$79805</td> </tr> <tr> <td>Adjusted Gross Income.....</td> <td>\$79805</td> </tr> <tr> <td>Total Deductions.....</td> <td>\$12951</td> </tr> <tr> <td>Total Taxable Income.....</td> <td>\$66854</td> </tr> <tr> <td>Total Tax.....</td> <td>\$10322</td> </tr> <tr> <td>Total Payments.....</td> <td>\$8903</td> </tr> <tr> <td>Refund Amount.....</td> <td>\$0</td> </tr> <tr> <td>Amount You Owe.....</td> <td>\$1419</td> </tr> </table>	Gross Income.....	\$79805	Adjusted Gross Income.....	\$79805	Total Deductions.....	\$12951	Total Taxable Income.....	\$66854	Total Tax.....	\$10322	Total Payments.....	\$8903	Refund Amount.....	\$0	Amount You Owe.....	\$1419
Gross Income.....	\$79805																
Adjusted Gross Income.....	\$79805																
Total Deductions.....	\$12951																
Total Taxable Income.....	\$66854																
Total Tax.....	\$10322																
Total Payments.....	\$8903																
Refund Amount.....	\$0																
Amount You Owe.....	\$1419																
<b>Make check payable to</b>																	
<b>Mailing Address</b>	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

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**Instructions**

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

If you have a balance due, but have elected to have it electronically withdrawn.  
Keep a copy of your return and supporting documents for your records.



**2022 STATE TAX RETURN FILING  
INSTRUCTIONS  
MICHIGAN  
FOR THE YEAR ENDING  
December 31, 2022**

<b>Prepared for</b>	MICHAEL R MCDERMOTT																					
<b>Tax Summary</b>	<table> <tr> <td>Adjusted Gross Income.....</td> <td>\$</td> <td>79,805</td> </tr> <tr> <td>Total Deductions.....</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Total Taxable Income.....</td> <td>\$</td> <td>74,805</td> </tr> <tr> <td>Total Tax.....</td> <td>\$</td> <td>3,179</td> </tr> <tr> <td>Total Payments.....</td> <td>\$</td> <td>3,388</td> </tr> <tr> <td>Refund Amount.....</td> <td>\$</td> <td>209</td> </tr> <tr> <td>Amount You Owe.....</td> <td>\$</td> <td>0</td> </tr> </table>	Adjusted Gross Income.....	\$	79,805	Total Deductions.....	\$	0	Total Taxable Income.....	\$	74,805	Total Tax.....	\$	3,179	Total Payments.....	\$	3,388	Refund Amount.....	\$	209	Amount You Owe.....	\$	0
Adjusted Gross Income.....	\$	79,805																				
Total Deductions.....	\$	0																				
Total Taxable Income.....	\$	74,805																				
Total Tax.....	\$	3,179																				
Total Payments.....	\$	3,388																				
Refund Amount.....	\$	209																				
Amount You Owe.....	\$	0																				
<b>Make check payable to</b>																						
<b>Mailing Address</b>	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																					

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**Special Instructions**

Keep A Copy

Click on Main Menu and then E-File or Print to print your return. Attach your copy of each W-2, W-2G, 1099R or 1099G with withholding. Keep with your records for three years.

**2022 TWO YEAR COMPARISON**

MICHAEL R  
MCDERMOTT

Keep for Your Records  
Difference

	2022	2021	
Filing status .....	Single		
<b>INCOME:</b>			
Wages, salaries, tips, etc. ....	79,709	71,883	7,826
Interest income .....			
Ordinary dividend income .....	96	88	8
IRA distributions and pension income .....			
Taxable social security income .....			
Capital gain or (loss) (Schedule D) .....			
<b>Schedule 1 - Income</b>			
Refunds of state and local taxes .....			
Alimony received .....			
Business income or (loss) (Schedule C) .....			
Other gains or (losses) (Form 4797) .....			
Rental real estate, partnerships, estates, etc. (Schedule E) .....			
Farm income or (loss) (Schedule F) .....			
Unemployment compensation .....			
Other income .....			
<b>Total income</b> .....	<b>79,805</b>	<b>71,971</b>	<b>7,834</b>
<b>ADJUSTMENTS:</b>			
<b>Schedule 1 - Adjustments</b>			
Educator expenses .....			
Busn expenses for reserviists, performing artists, etc .....			
Health savings account deduction .....			
Moving expenses .....			
Deductible part of self-employment tax .....			
Self-employed SEP, SIMPLE and qualified plans deduction .....			
Self-employed health insurance .....			
Penalty on early withdrawal of savings .....			
Alimony paid .....			
IRA contributions .....			
Student loan interest deduction .....			
Archer MSA deduction .....			
Other adjustments .....			
<b>Total adjustments</b> .....			
<b>ADJUSTED GROSS INCOME:</b> .....	<b>79,805</b>	<b>71,971</b>	<b>7,834</b>
<b>DEDUCTIONS:</b>			
Standard deduction or Itemized deductions .....	12,950	12,550	400
Charitable contributions if taking standard deduction .....	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses .....			
Sales, income, and other taxes paid .....	8,815		8,815
Interest paid .....	3,086		3,086
Gifts to charity .....			
Casualty and theft losses .....			
Other miscellaneous deductions .....			
Qualified business income deduction .....	1		1
<b>TAXABLE INCOME:</b> .....	<b>66,854</b>	<b>59,421</b>	<b>7,433</b>

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**2022 TWO YEAR COMPARISON**

MICHAEL R  
MCDERMOTT

Keep for Your Records

	2022	2021	Difference
<b>TAX COMPUTATION (BEFORE CREDITS):</b>			
Tax .....	10,322	8,812	1,510
Tax calculation method .....	QDCGTW	QDCGTW	
<b>Schedule 2 - Taxes</b>			
Alternative minimum tax .....			
Excess advance premium tax credit repayment .....			
Total taxes .....	10,322	8,812	1,510
Tax rate .....	22%	22%	
<b>CREDITS:</b>			
Child and other dependents tax credit .....			
<b>Schedule 3 - Non-Refundable Credits</b>			
Foreign tax credit .....			
Child care credit .....			
Education credit .....			
Retirement savings contribution credit .....			
Other credits .....			
<b>Total credits</b> .....			
<b>OTHER TAXES:</b>			
<b>Schedule 2 - Other Taxes</b>			
Self-employment tax .....			
Additional tax on IRAs .....			
Other taxes .....			
<b>TOTAL TAXES:</b> .....	10,322	8,812	1,510
<b>PAYMENTS:</b>			
Federal income tax withheld .....	8,903	7,273	1,630
Estimated payments made .....			
Earned income credit .....			
Refundable child tax credit or additional child tax credit .....			
American opportunity credit .....			
Recovery rebate credit .....			
<b>Schedule 3 - Refundable Credits &amp; Payments</b>			
ACA premium tax credit .....			
Qualified sick and family leave credit .....			
Other payments .....			
<b>Total payments</b> .....	8,903	7,273	1,630
<b>AMOUNT DUE / REFUND:</b>			
Amount overpaid .....			
Overpayment applied to next year .....			
<b>Refund</b> .....			
<b>Amount due</b> .....	1,419	1,553	-134
Penalty .....		14	-134

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Tax Calculation Methods:

Sch D = Sch D tax worksheet  
Sch J = Inc Aver for Farmer/Fisherman  
FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS  
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)  
TABLE = Tax Table

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying surviving spouse (QSS)  
 Check only  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 one box.  qualifying person is a child but not your dependent:

Your first name and middle initial: **MICHAEL R** Last name: **MCDERMOTT** 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. **652 FOREST ST** Apt. no.: \_\_\_\_\_  
 City, town, or post office. If you have a foreign address, also complete spaces below. **WESTLAND** State: **MI** ZIP code: **48186**  
 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 inst.): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here . . . . . <input type="checkbox"/>					

**Income**

<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b> 79,709
<b>b</b> Household employee wages not reported on Form(s) W-2	<b>1b</b>
<b>c</b> Tip income not reported on line 1a (see instructions)	<b>1c</b>
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>
<b>e</b> Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>
<b>g</b> Wages from Form 8919, line 6	<b>1g</b>
<b>h</b> Other earned income (see instructions)	<b>1h</b>
<b>i</b> Nontaxable combat pay election (see instructions)	<b>1i</b>
<b>z</b> Add lines 1a through 1h	<b>1z</b> 79,709

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

<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>b</b> Taxable interest	<b>2b</b>
<b>3a</b> Qualified dividends	<b>3a</b> 90	<b>b</b> Ordinary dividends	<b>3b</b> 96
<b>4a</b> IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>
<b>5a</b> Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>
<b>6a</b> Social security benefits	<b>6a</b>	<b>b</b> Taxable amount	<b>6b</b>

**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.

<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here	<b>7</b>
<b>8</b> Other income from Schedule 1, line 10	<b>8</b>
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b> 79,805
<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b> 79,805
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b> 12,950
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b> 1
<b>14</b> Add lines 12 and 13	<b>14</b> 12,951
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b> 66,854

<b>Tax and Credits</b>	<b>16</b> Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>16</b>	10,322
	<b>17</b> Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b> Add lines 16 and 17	<b>18</b>	10,322
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b> Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b> Add lines 19 and 20	<b>21</b>	
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	10,322
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	10,322

<b>Payments</b>	<b>25</b> Federal income tax withheld from:		
	<b>a</b> Form(s) W-2	<b>25a</b>	8,903
	<b>b</b> Form(s) 1099	<b>25b</b>	
	<b>c</b> Other forms (see instructions)	<b>25c</b>	
	<b>d</b> Add lines 25a through 25c	<b>25d</b>	8,903
	<b>26</b> 2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	
	<b>27</b> Earned income credit (EIC)	<b>27</b>	
	<b>28</b> Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b> American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b> Reserved for future use	<b>30</b>	
	<b>31</b> Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	8,903

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

<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	1,419
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	

**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	HRB TAX GROUP INC	Phone no.	831-722-0862	Personal identification number (PIN)	55951
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**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.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	734-890-2146	Email address	mrmcdermott87@hotmail.com

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	SANDY VILLANUEVA		03/22/2023	P01307042	
	Firm's name	Firm's address			Phone no.
	HRB TAX GROUP INC	1842 MAIN ST WATSONVILLE CA 95076			831-722-0862
	Firm's EIN	431871840			

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

**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

MICHAEL R MCDERMOTT

**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			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3	( )
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	4
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	4
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	1
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1
11	Taxable income before qualified business income deduction (see instructions)	11	66,855
12	Net capital gain (see instructions)	12	90
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	66,765
14	Income limitation. Multiply line 13 by 20% (0.20)	14	13,353
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	1
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( )
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.**

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name <b>MICHAEL R MCDERMOTT</b>	Social security number
Spouse's name	Spouse's social security number

## Part I Tax Return Information -- Tax Year Ending December 31, (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	79,805
2 Total tax	2	10,322
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	8,903
4 Amount you want refunded to you	4	
5 Amount you owe	5	1,419

## 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 HRB TAX GROUP INC to enter or generate my PIN 12345 as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- 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 ▶ SIGNATURE AND DATE ON FILE Date ▶ 03-22-2023

### Spouse's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- 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. 77355655951

**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.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 03-22-2023

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

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



**2022 WAGES AND SALARIES SUMMARY ATTACHMENT**

MICHAEL R  
MCDERMOTT

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
SUN COMMUNITIES	38-3144240	T	61,501	7,441	4,018	MI	61,501	2,614	
City of Westland	38-1810301	T	18,208	1,462	1,129	MI	18,208	774	

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*DO NOT FILE*

Total			79,709	8,903	5,147		79,709	3,388	
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MICHAEL  
MCDERMOTT

<sup>R</sup>  
2022 FEDERAL TAX WITHHOLDINGS ATTACHMENT

W-2

SUN COMMUNITIES

7,441

W-2

City of Westland

1,462

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Total to Form 1040/1040-SR line 25d

8,903

XQB

2022 SCHEDULE A - STATE AND LOCAL TAX ATTACHMENT

MICHAEL R  
MCDERMOTT

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MI STATE W2 W/H FROM SUN COMMUNITIES	2,614
MI STATE W2 W/H FROM City of Westland	774
STATE OTHER STATE & LOCAL TAXES ENTERED ON SCH A	2,851

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TOTAL TO SCHEDULE A LINE 5A

6,239

**2022 QUALIFIED DIVIDENDS and CAPITAL GAIN TAX WORKSHEET – LINE 16**

MICHAEL R  
MCDERMOTT

**Keep for Your Records**

- Before you begin:** ✓ See the instructions for line 16 in the instructions to see if you can use this worksheet to figure your tax.  
 ✓ Before completing this worksheet, complete Form 1040 or 1040–SR through line 15.  
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040–SR, line 7.

1. Enter the amount from Form 1040 or 1040–SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet .....	1.	<u>66,854</u>	
2. Enter the amount from Form 1040 or 1040–SR, line 3a* ..	2.	<u>90</u>	
3. Are you filing Schedule D?*			
Yes. Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter –0–	3.	<u>0</u>	
X No. Enter the amt from Fm 1040 or 1040–SR, ln 7.			
4. Add lines 2 and 3 .....	4.	<u>90</u>	
5. Subtract line 4 from line 1. If zero or less, enter –0– .....	5.	<u>66,764</u>	
6. Enter: \$41,675 if single or married filing separately, \$83,350 if married filing jointly or Qualifying surviving spouse, \$55,800 if head of household.	6.	<u>41,675</u>	
7. Enter the smaller of line 1 or line 6 .....	7.	<u>41,675</u>	
8. Enter the smaller of line 5 or line 7 .....	8.	<u>41,675</u>	
9. Subtract line 8 from line 7. This amount is taxed at 0% .....	9.	<u>0</u>	
10. Enter the smaller of line 1 or line 4 .....	10.	<u>90</u>	
11. Enter the amount from line 9 .....	11.	<u>0</u>	
12. Subtract line 11 from line 10 .....	12.	<u>90</u>	
13. Enter: \$459,750 if single, \$258,600 if married filing separately, \$517,200 if married filing jointly or Qualifying surviving spouse, \$488,500 if head of household.	13.	<u>459,750</u>	
14. Enter the smaller of line 1 or line 13 .....	14.	<u>66,854</u>	
15. Add lines 5 and 9 .....	15.	<u>66,764</u>	
16. Subtract line 15 from line 14. If zero or less, enter –0– .....	16.	<u>90</u>	
17. Enter the smaller of line 12 or line 16 .....	17.	<u>90</u>	
18. Multiply line 17 by 15% (0.15) .....	18.	<u>14</u>	
19. Add lines 9 and 17 .....	19.	<u>90</u>	
20. Subtract line 19 from line 10 .....	20.	<u>0</u>	
21. Multiply line 20 by 20% (0.20) .....	21.	<u>0</u>	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet .....	22.	<u>10,308</u>	
23. Add lines 18, 21, and 22 .....	23.	<u>10,322</u>	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet .....	24.	<u>10,330</u>	
25. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040–SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040–SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet .....	25.	<u>10,322</u>	

\* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

2022 INVESTMENT INCOME WORKSHEET FOR EIC

MICHAEL R
MCDERMOTT

Keep for Your Records
Publication 596

Use this worksheet to figure investment income for the earned income credit when you file Form 1040.

Interest and Dividends

- 1. Enter any amount from Form 1040, line 2b
2. Enter any amount from Form 1040, line 2a, plus any amount on Form 8814, line 1b
3. Enter any amount from Form 1040, line 3b
4. Enter the amount from Schedule 1 (Form 1040), line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return.

Capital Gain Net Income

- 5. Enter the amount from Schedule 1 (Form 1040), line 13. If the amount on that line is a loss, enter -0-
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.)
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)

Royalties and Rental Income from Personal Property

- 8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 21
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 36
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.)

Passive Activities

- 11. Enter the total of any net income from passive activities (such as income included on Schedule E, lines 26, 29a (col. (g)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10).
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, lines 26, 29b (col. (f)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10).
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter-0-.)
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. This is your investment income.
15. Is the amount on line 14 more than \$10,300?
Yes. You cannot take the credit.
No. Go to Step 3 of the Form 1040 instructions for line 17a to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7, next.)

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, do not take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, is not from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

**2023 CARRYFORWARD INFORMATION**

MICHAEL R  
MCDERMOTT

**Keep for Your Records**

Itemized Returns Only – 2022 state and local tax refund (this amount may not be taxable in 2022)	_____
Charitable contributions carryover to 2023	_____
Estimated short-term capital loss carryover	_____
Estimated long-term capital loss carryover	_____
2022 tax liability (for 2023 Form 2210 purposes)	10,322
Form 8839: 2021 carryover of unqualified expenses	_____
Refund amount applied to 2023	_____
Disallowed investment interest in 2022	_____
Additional state taxes paid	_____
Form 8396: Mortgage interest credit from 2020	_____
Mortgage interest credit from 2021	_____
Mortgage interest credit from 2022	_____
Form 8801: Minimum tax credit carryforward	0
Potential 2023 IRA contribution from 2022 tax refund	_____

<b>NOL carryforward:</b>		<b>Regular Tax</b>		<b>AMT Tax</b>			
from 2002	_____	from 2012	_____	from 2002	_____	from 2012	_____
from 2003	_____	from 2013	_____	from 2003	_____	from 2013	_____
from 2004	_____	from 2014	_____	from 2004	_____	from 2014	_____
from 2005	_____	from 2015	_____	from 2005	_____	from 2015	_____
from 2006	_____	from 2016	_____	from 2006	_____	from 2016	_____
from 2007	_____	from 2017	_____	from 2007	_____	from 2017	_____
from 2008	_____	from 2018	_____	from 2008	_____	from 2018	_____
from 2009	_____	from 2019	_____	from 2009	_____	from 2019	_____
from 2010	_____	from 2020	_____	from 2010	_____	from 2020	_____
from 2011	_____	from 2021	_____	from 2011	_____	from 2021	_____
Gross NOL generated in 2022	_____			Gross AMT NOL generated in 2022	_____		
To be absorbed in carryback period	_____			To be absorbed in carryback period	_____		
Net carryforward from 2022	_____			Net carryforward from 2022	_____		
Total carryforward to 2023	_____			Total carryforward to 2023	_____		

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2023
- General Business Credit carryforward to 2023
- First-Time Homebuyer Credit Repayment carryforward to 2023
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2023.

## 2022 MICHIGAN TWO YEAR COMPARISON

Taxpayer's Last and First Name  
**MCDERMOTT  
 MICHAEL**

Keep For Your Records

	Tax Year 2022	Tax Year 2021	Difference
Filing status .....	Single	_____	_____
Residency status .....	Resident	_____	_____
Number of exemptions claimed .....	1	_____	_____
State Base Form Filed .....	MI1040	_____	_____

**INCOME, DEDUCTIONS AND ADJUSTMENTS:**

Federal Adjusted Gross Income .....	79,805	_____	79,805
Additions to Federal Income .....	_____	_____	_____
Subtractions from Federal Income .....	_____	_____	_____
Michigan Income .....	79,805	_____	79,805
Exemption Amount (Allowance) / Personal Exemptions .....	5,000	_____	5,000
Taxable Income .....	74,805	_____	74,805

**TAX, CREDIT AND PAYMENTS:**

Michigan Tax .....	3,179	_____	3,179
Credit for Taxes Paid to Another State .....	_____	_____	_____
Other Nonrefundable Credits .....	_____	_____	_____
Net Tax .....	3,179	_____	3,179
Income Tax Withheld .....	3,388	_____	3,388
Other Payments Including Refundable Credits .....	_____	_____	_____
Total Payments .....	3,388	_____	3,388

**REFUND OR BALANCE DUE**

Underpayment Penalty .....	_____	_____	_____
Amount You Owe .....	_____	_____	_____
Overpayment .....	209	_____	209
Overpayment Applied to Estimated Payments .....	_____	_____	_____
Amount to be Refunded .....	209	_____	209

# 2022 MICHIGAN Individual Income Tax Return MI-1040

Amended Return   
(Include Schedule AMD)

Return is due April 18, 2023. Type or print in blue or black ink.

1. Filer's First Name <b>MICHAEL</b>	M.I. <b>R</b>	Last Name <b>MCDERMOTT</b>	2. Filer's Full Social Security No. (Example: 123-45-6789)	
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)	
Home Address (Number, Street, or P.O. Box) <b>652 FOREST ST</b>			4. School District Code (5 digits - see instructions) <b>82160</b>	
City or Town <b>WESTLAND</b>		State <b>MI</b>	ZIP Code <b>48186</b>	
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse			6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
7. <b>2022 FILING STATUS.</b> Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately*  * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			8. <b>2022 RESIDENCY STATUS.</b> Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident* c. <input type="checkbox"/> Part-Year Resident*  * If you check box "b" or "c," you must complete and include Schedule NR.	

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions) . . . . .	9a.	1	x \$5,000	9a.	5,000	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled . . . . .	9b.		x \$2,900	9b.		00
c. Number of qualified disabled veterans . . . . .	9c.		x \$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions) . . . . .	9d.		x \$5,000	9d.		00
e. Claimed as dependent, see line 9 NOTE above . . . . .	9e.		<input type="checkbox"/>	9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15 . . . . .	9f.			9f.	5,000	00

10. <b>Adjusted Gross Income</b> from your U.S. Form 1040 (see instructions) . . . . .	10.				79,805	00
11. Additions from Schedule 1, line 9. <b>Include Schedule 1.</b> . . . . .	11.					00
12. <b>Total.</b> Add lines 10 and 11. . . . .	12.				79,805	00
13. Subtractions from Schedule 1, line 30. <b>Include Schedule 1.</b> . . . . .	13.					00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" . . . . .	14.				79,805	00
15. <b>Exemption allowance.</b> Enter amount from line 9f or Schedule NR, line 19 . . . . .	15.				5,000	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" . . . . .	16.				74,805	00
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) . . . . .	17.				3,179	00

**NON-REFUNDABLE CREDITS**

		AMOUNT			CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions) . . . . . 18a.		00	18b.		00
19. Michigan Historic Preservation Tax Credit (see instructions) . . .19a.		00	19b.		00
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0" . . . . . 20.					3,179



Filer's Full Social Security Number

--

21. Enter amount of Income Tax from line 20	21.	3,179	00
22. Voluntary Contributions from Form 4642, line 6. <b>Include Form 4642.</b>	22.		00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions)	23.	0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23	24.	3,179	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Include MI-1040CR or MI-1040CR-2	25.		00
26. <b>Farmland Preservation Tax Credit.</b> Include MI-1040CR-5	26.		00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b	27a.	<b>FEDERAL</b>	00
	27b.	<b>MICHIGAN</b>	00
28. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581.</b>	28.		00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions)	29.		00
30. Michigan tax withheld from Schedule W, line 6. <b>Include Schedule W (do not submit W-2s).</b>	30.	3,388	00
31. Estimated tax, extension payments and 2021 credit forward	31.		00
32. <b>2022 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2022 return should skip to line 33. Amended returns must <b>include Schedule AMD (see instructions).</b>	32.		
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.	32a.		
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32b.		
32c.	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33.	3,388	00

**REFUND OR TAX DUE**

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.	34.		
Include interest <input type="text"/> 00 and penalty <input type="text"/> 00		<b>YOU OWE</b>	
35. <b>Overpayment.</b> If line 33 is greater than line 24, subtract line 24 from line 33	35.	209	00
36. <b>Credit Forward.</b> Amount of line 35 to be credited to your 2023 estimated tax for your 2023 tax return	36.		00
37. Subtract line 36 from line 35	37.	<b>REFUND</b>	209 00

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

<b>a. Routing Transit Number</b>	<b>b. Account Number</b>	<b>c. Type of Account</b>
		1. <input checked="" type="checkbox"/> Checking    2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2021, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2022 (MM-DD-YYYY)

Filer	<input type="text"/>	Spouse	<input type="text"/>
-------	----------------------	--------	----------------------

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN	P01307042
Preparer's Name (print or type)	Sandy Villanueva
Preparer's Signature	
Preparer's Business Name, Address and Telephone Number	HRB TAX GROUP INC 1842 MAIN ST WATSONVILLE CA 95076 831-722-0862

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Spouse's Signature	Date

By checking this box, I authorize Treasury to discuss my return with my preparer.

**Refund, credit, or zero returns.** Mail your return to:

**Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 34 (see instructions).** Mail your check and return to:

**Michigan Department of Treasury, Lansing, MI 48929**

**2022 MICHIGAN Withholding Tax Schedule**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

**Attachment 13**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2022, you must complete a Withholding Tax Schedule (Schedule W) to claim the withholding on your Individual Income Tax Return (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name <b>MICHAEL</b>	M.I. <b>R</b>	Last Name <b>MCDERMOTT</b>	2. Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)

**TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS**

A		B	C	D		E		
Enter "X" for: Filer or Spouse		Employer's identification number (Example: 38-1234567)	Box c -- Employer's name	Box 1 -- Wages, tips, other compensation		Box 17 -- Michigan income tax withheld		
X		38-3144240	SUN COMMUNITIES	61,501	00	2,614	00	
X		38-1810301	City of Westland	18,208	00	774	00	
					00		00	
					00		00	
					00		00	
Enter Table 1 Subtotal from additional Schedule W forms (if applicable) .....								00
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E .....							4.	3,388 00

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS**

A		B	C	D	E			
Enter "X" for: Filer or Spouse		Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld			
					00	00		
					00	00		
					00	00		
					00	00		
					00	00		
Enter Table 2 Subtotal from additional Schedule W forms (if applicable) .....							00	
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E .....							5.	00
6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 30 .....							6.	3,388 00