



DIS Case Number: 22-0336-EL-AGG

## Section A: Application Information

### A-1. Provider type:

☒ Power Broker    ☒ Aggregator    ☐ Retail Generation Provider    ☐ Power Marketer

### A-2. Applicant's legal name and contact information.

**Legal Name:** OHIO ENERGY MANAGEMENT

**Country:** United States

**Phone:** 4406102859    **Extension (if applicable):**

**Street:** 3400 Lakeside Ave

**Website (if any):**  
www.OhioEnergyManagement.com

**City:** CLEVELAND    **Province/State:** OH

**Postal Code:** 44114

### A-3. Names and contact information under which the applicant will do business in Ohio

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name	Type	Address	Active?	Proof
Ohio Energy Management LLC	Official Name	3400 lakeside ave Cleveland, OH 44114	Yes	File

### A-4. Names under which the applicant does business in North America

Provide all business names the applicant uses in North America, including the names provided in A-2 and A-3.

Name	Type	Address	Active?	Proof
Ohio Energy Management LLC	Official Name	3400 lakeside ave Cleveland, OH 44114	Yes	File

**A-5. Contact person for regulatory matters**

James Ziegan  
3408 Warren Rd, Apt 1  
Cleveland, OH 44111  
US  
james@ohioenergymanagement.com

**A-6. Contact person for PUCO Staff use in investigating consumer complaints**

James Ziegan  
3408 Warren Rd, Apt 1  
Cleveland, OH 44111  
US  
james@ohioenergymanagement.com

**A-7. Applicant's address and toll-free number for customer service and complaints**

<b>Phone:</b> 440-941-8926	<b>Extension (if applicable):</b>	<b>Country:</b> United States
<b>Fax:</b>	<b>Extension (if applicable):</b>	<b>Street:</b> 3400 Lakeside Ave
<b>Email:</b> info@ohioenergymanagement.com	<b>City:</b> Cleveland	<b>Province/State:</b> OH
	<b>Postal Code:</b> 44114	

**A-8. Applicant's federal employer identification number**

83-4466160

**A-9. Applicant's form of ownership**

**Form of ownership:** Limited Liability Company (LLC)

**A-10. Identify current or proposed service areas**

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

**Service area selection**



Duke Energy Ohio  
FirstEnergy - Cleveland Electric Illuminating  
FirstEnergy - Ohio Edison  
FirstEnergy - Toledo Edison  
AES Ohio  
American Electric Power (AEP)

#### **Class of customer selection**

Commercial  
Industrial  
Residential

#### **A-11. Start date**

Indicate the approximate start date the applicant began/will begin offering services: 05-11-2021

#### **A-12. Principal officers, directors, and partners**

Please provide all contacts that should be listed as an officer, director or partner.

Name	Email	Title	Address
James Ziegan	james@ohioenergymanagement.com		3408 Warren Rd, Apt 1 Cleveland, OH 44111 US

#### **A-13. Company history**

Ohio Energy Management provides energy management capabilities to small and large business. Services include LED Lighting, rate management, cost budgeting, solar and roofing services.

#### **A-14. Secretary of State**

Secretary of State Link:

## **Section B: Applicant Managerial Capability and Experience**

**B-1. Jurisdiction of operations**

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application..

Jurisdiction of Operation: Ohio

**B-2. Experience and plans**

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

Application Experience and Plan Description: B-2 Experience and Plans

Applicant President James Ziegan has worked for deregulated energy suppliers for 13 years and represents over 550 large and medium size businesses across the United States, serving as a broker for either electric, natural gas or both. Types of businesses represented are manufacturing, retail, hospitality, education and healthcare. Total load exceeds 300 mega watt hours and 200,000 mcf. Billing statements will be provided by Utility or selected supplier. Customer inquiries and complaints will be handled and documented by our Customer Service Team and forwarded to related supplier if inquiry or complaint can not be resolved by team.

**B-3. Disclosure of liabilities and investigations**

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction..

Liability and Investigations Disclosures: No existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or any other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction exist for applicant.

**B-4. Disclosure of consumer protection violations**



Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years?

**No**

**B-5. Disclosure of certification, denial, curtailment, suspension or revocation**

Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years?

**No**

**B-6. Environmental disclosures**

Provide a detailed description of how the applicant intends to determine its generation resource mix and environmental characteristics, including air emissions and radioactive waste. Include the annual projection methodology and the proposed approach to compiling the quarterly actual environmental disclosure data. See 4901:1-21-09 of the Ohio Administrative Code for additional details of this requirement.

**PJM disclosure option chosen**

## **Section C: Applicant Financial Capability and Experience**

**C-1. Financial reporting**

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or upload the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-



K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.

Does not apply

## **C-2. Financial statements**

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns with **social security numbers and bank account numbers redacted**.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

File(s) attached

## **C-3. Forecasted financial statements**

Provide two years of forecasted income statements **based solely on the applicant's anticipated business activities in the state of Ohio**.

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in **business activities only in the state of Ohio** for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric

business activities in the application for the electric certificate and another forecast representing Ohio natural gas business activities in the application for the natural gas certificate.

File(s) attached

#### **C-4. Credit rating**

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter 'Not Rated'.

This does not apply

#### **C-5. Credit report**

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. **Bank/credit account numbers and highly sensitive identification information must be redacted.** If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select 'This does not apply' and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

This does not apply.

#### **C-6. Bankruptcy information**

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy?

- Applicant
- Parent company of the applicant
- Affiliate company that guarantees the financial obligations of the applicant

- Any owner or officer of the applicant

No

#### **C-7. Merger information**

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months?

No

#### **C-8. Corporate structure**

Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

Stand-alone entity with no affiliate or subsidiary companies

### **Section D: Applicant Technical Capacity**

#### **D-1. Operations**

Power brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of electricity to retail customers.

Operations Description: Ohio Energy Management will source rates from 10-12 retail electric suppliers on a reverse auction structure to provide retail customers the lowest possible price based on current market price. We will put the customer first and advise on the rate structure that best fits their needs.

**D-2. Operations Expertise & Key Technical Personnel**

Given the operational nature of the applicant's business, provide evidence of the applicant's experience and technical expertise in performing such operations. Include the names, titles, e-mail addresses, and background of key personnel involved in the operations of the applicant's business.

Operations Expertise & Personnel Description: Applicant President James Ziegen has worked for and with deregulated energy suppliers his entire professional career, starting as a door to door natural gas salesman in 2008 at the age of 18. He began selling commercially at the age of 20 for Volunteer Energy Services where he amassed 130 commercial customers and since then has worked as a consultant across the industry as the President of Ohio Energy Management. In addition James Ziegen has implemented and managed full scale energy efficiency solutions for many Ohio Companies using an energy supplier based funding solution.

**Key Vendor Personnel**

Name: Joseph Hudak  
Company: Constellation Energy  
Phone: 412-855-6674  
Email: joseph.hudak@constellation.com

Name: Chris Carlson  
Company: Harrington Electric Co  
Phone: 216-854-0349  
Email: ccarlson@harringtonelectric.com

# Application Attachments





DATE  
04/19/2019

DOCUMENT ID  
201910803828

DESCRIPTION  
DOMESTIC FOR PROFIT LLC - ARTICLES OF  
ORG (LCP)

FILING  
99.00

EXPED  
0.00

CERT  
0.00

COPY  
0.00

### Receipt

This is not a bill. Please do not remit payment.

JAMES WILLIAM ZIEGAN  
3408 WARREN RD APT 1  
CLEV, OH 44111

## STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Frank LaRose  
4324268

It is hereby certified that the Secretary of State of Ohio has custody of the business records for  
**OHIO ENERGY MANAGEMENT, LLC**

and, that said business records show the filing and recording of:

Document(s)

**DOMESTIC FOR PROFIT LLC - ARTICLES OF ORG**

Effective Date: 04/18/2019

Document No(s):

**201910803828**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio this  
19th day of April, A.D. 2019.

Ohio Secretary of State



By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document.

**Required**

Articles and original appointment of agent must be signed by a member, manager or other representative.

If the authorized representative is an individual, then they must sign in the "signature" box and print his/her name in the "Print Name" box.

If the authorized representative is a business entity, not an individual, then please print the entity name in the "signature" box, an authorized representative of the business entity must sign in the "By" box and print his/her name and title/authority in the "Print Name" box.

JAMES ZIEGAN

Signature

JAMES ZIEGAN

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name



P&L		2024	2025			
Revenues		\$578,000	\$1,230,000			
Cost of Goods		0	0			
<b>Gross Profit</b>		<b>\$578,000</b>	<b>\$1,230,000</b>			
Lease Rental		-12,000	-12,000			
Contracting Costs		-124,000	-248,000			
SG&A		-16,000	-32,000			
Subsidies		0	0			
Other operating expenses		0	0			
<b>EBITDA</b>		<b>426,000</b>	<b>938,000</b>			
D&A		0	0			
<b>Operating Income</b>		<b>426,000</b>	<b>938,000</b>			
Financial Income		0	0			
Financial expenses		0	0			
Profit (loss) on disposal		0	0			
Exceptional Income		0	0			
Exceptional expenses		0	0			
<b>Profit before tax</b>		<b>426,000</b>	<b>938,000</b>			
Tax		-82,800	-191,200			
<b>Net Income</b>		<b>343,200</b>	<b>746,800</b>			

## **Competitive Retail Electric Service Affidavit**

County of Cuyahoga County:

State of Ohio :

James Ziegler, Affiant, being duly sworn/affirmed, hereby states that:

1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts, gross earnings, and sales of kilowatt-hours of electricity pursuant to Sections 4905.10(A), 4911.18(A), and 4928.06(F), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections 4905.10, 4911.18, and 4928.06(F), Ohio Revised Code.
4. The applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
5. The applicant will cooperate fully with the Public Utilities Commission of Ohio, and its Staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. The applicant will fully comply with Section 4928.09, Ohio Revised Code regarding consent to the jurisdiction of Ohio Courts and the service of process.
7. The applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. The applicant will use its best efforts to verify that any entity with whom it has a contractual relationship to purchase power is in compliance with all applicable licensing requirements of the Federal Energy Regulatory Commission and the Public Utilities Commission of Ohio.
9. The applicant will cooperate fully with the Public Utilities Commission of Ohio, the electric distribution companies, the regional transmission entities, and other electric suppliers in the event of an emergency condition that may jeopardize the safety and reliability of the electric service in accordance with the emergency plans and other procedures as may be determined appropriate by the Commission.
10. If applicable to the service(s) the applicant will provide, it will adhere to the reliability standards of (1) the North American Electric Reliability Council (NERC), (2) the appropriate regional reliability council(s), and (3) the Public Utilities Commission of Ohio.
11. The Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.

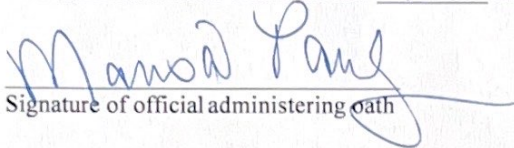


12. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same at any hearing hereof.

13. Affiant further sayeth naught.

  
Signature of Affiant & Title

Sworn and subscribed before me this 12<sup>th</sup> day of Feb, 2024  
Month Year

  
Signature of official administering oath

MARISA PAULITZKY, ADMIN  
Print Name and Title

My commission expires on



MARISA PAULITZKY  
NOTARY PUBLIC  
MY COMMISSION  
03-13-28





DATE  
04/19/2019

DOCUMENT ID  
201910803828

DESCRIPTION  
DOMESTIC FOR PROFIT LLC - ARTICLES OF  
ORG (LCP)

FILING  
99.00

EXPED  
0.00

CERT  
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COPY  
0.00

### Receipt

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JAMES WILLIAM ZIEGAN  
3408 WARREN RD APT 1  
CLEV, OH 44111

## STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Frank LaRose  
4324268

It is hereby certified that the Secretary of State of Ohio has custody of the business records for  
**OHIO ENERGY MANAGEMENT, LLC**

and, that said business records show the filing and recording of:

Document(s)

**DOMESTIC FOR PROFIT LLC - ARTICLES OF ORG**

Effective Date: 04/18/2019

Document No(s):

**201910803828**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio this  
19th day of April, A.D. 2019.

Ohio Secretary of State



By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document.

**Required**

Articles and original appointment of agent must be signed by a member, manager or other representative.

If the authorized representative is an individual, then they must sign in the "signature" box and print his/her name in the "Print Name" box.

If the authorized representative is a business entity, not an individual, then please print the entity name in the "signature" box, an authorized representative of the business entity must sign in the "By" box and print his/her name and title/authority in the "Print Name" box.

JAMES ZIEGAN

Signature

JAMES ZIEGAN

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **04/18/2022**

## 2022 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

2,674.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

JAMES ZIEGAN

3408 WARREN RD APT 1  
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE  
PO BOX 802502  
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **06/15/2022**

## 2022 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

2,674.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

JAMES ZIEGAN

3408 WARREN RD APT 1  
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE  
PO BOX 802502  
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **09/15/2022**

## 2022 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

2,674.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

JAMES ZIEGAN

3408 WARREN RD APT 1  
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE  
PO BOX 802502  
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202212 430



▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **01/17/2023**

## 2022 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order.....▶

2,674.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

JAMES ZIEGAN

3408 WARREN RD APT 1  
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE  
PO BOX 802502  
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202212 430

Filing Status

☒ Single
☐ Married filing jointly
☐ Married filing separately (MFS)
☐ Head of household (HOH)
☐ Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial james		Last name ziegan		Your social security number [REDACTED]	
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. 3408 Warren Rd				Apt. no. 1	
City, town, or post office. If you have a foreign address, also complete spaces below. Cleveland			State OH	ZIP code 441112033	
Foreign country name		Foreign province/state/county		Foreign postal code	
				<div>Presidential Election Campaign</div> <div>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.</div> <div> <input type="checkbox"/> You <input type="checkbox"/> Spouse </div>	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?

☐ 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, 1957
☐ Are blind

Spouse:

☐ Was born before January 2, 1957
☐ Is blind

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

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	
	<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>	<b>b</b> Ordinary dividends . . . . .	<b>3b</b>
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	<b>b</b> Taxable amount . . . . .	<b>4b</b>
<div>Standard Deduction for—</div> <ul style="list-style-type: none"> <li>• Single or Married filing separately, \$12,550</li> <li>• Married filing jointly or Qualifying widow(er), \$25,100</li> <li>• Head of household, \$18,800</li> <li>• If you checked any box under <i>Standard Deduction</i>, see instructions.</li> </ul>	<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>
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>		<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .		<b>8</b>	62,028.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶		<b>9</b>	62,028.
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .		<b>10</b>	4,382.
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶		<b>11</b>	57,646.
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .		<b>12a</b>	12,550.
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)		<b>12b</b>	
	<b>c</b>	Add lines 12a and 12b . . . . .		<b>12c</b>	12,550.
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .		<b>13</b>	9,019.
	<b>14</b>	Add lines 12c and 13 . . . . .		<b>14</b>	21,569.
	<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .		<b>15</b>	36,077.

Form **1040** (2021)

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **01**

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

Your social security number  
[REDACTED]

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ► _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	62,028.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ► _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	62,028.

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	4,382.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	4,382.

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **02**

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

james ziegan

Your social security number

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	8,764.
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount ► _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount ► _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	8,764.

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **03**

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

james ziegan

Your social security number

**Part I Nonrefundable Credits**

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

(continued on page 2)



**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	7,026.
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 . . . . .	<b>13b</b>	2,200.
<b>c</b>	Health coverage tax credit from Form 8885 . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441 . . . . .	<b>13g</b>	
<b>h</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 . . . . .	<b>13h</b>	0.
<b>z</b>	Other payments or refundable credits. List type and amount ► _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	2,200.
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	9,226.

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

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

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

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **09**

Name of proprietor <u>james ziegan</u>		Social security number (SSN) <div style="background-color: black; width: 150px; height: 1.2em; margin: 2px;"></div>
<b>A</b> Principal business or profession, including product or service (see instructions) <u>energy efficiency</u>	<b>B</b> Enter code from instructions ► <u>9</u> <u>9</u> <u>9</u> <u>9</u> <u>9</u> <u>9</u>	
<b>C</b> Business name. If no separate business name, leave blank. <u>Ohio Energy Management LLC</u>	<b>D</b> Employer ID number (EIN) (see instr.) <div style="background-color: black; width: 150px; height: 1.2em; margin: 2px;"></div>	
<b>E</b> Business address (including suite or room no.) ► <u>3408 Warren Rd, Apt. 1</u> City, town or post office, state, and ZIP code <u>Cleveland, OH 44111-2033</u>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2021, check here . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	<input type="checkbox"/>	<b>1</b>	160,383.
<b>2</b>	Returns and allowances . . . . .		<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .		<b>3</b>	160,383.
<b>4</b>	Cost of goods sold (from line 42) . . . . .		<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	160,383.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	160,383.

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

<b>8</b>	Advertising . . . . .	<b>8</b>	3,294.	<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	3,412.
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>	8,837.	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>	4,590.	<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>	56,115.	<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	3,057.
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>	1,229.	<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	88.
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	4,218.
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>	497.	<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	4,456.
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	3,643.
<b>17</b>	Legal and professional services . . . . .	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>25</b>	2,094.
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>		<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	2,825.
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>					
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					<b>32a</b>	<input type="checkbox"/> All investment is at risk.
						<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>
<b>38</b>	Materials and supplies . . . . . <b>38</b>
<b>39</b>	Other costs . . . . . <b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b>
<b>41</b>	Inventory at end of year . . . . . <b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year)    ► .....
<b>44</b>	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:
<b>a</b>	Business .....
<b>b</b>	Commuting (see instructions) .....
<b>c</b>	Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

Uniforms	871.
zoom meetings	192.
docusign	516.
overdraft fees	1,246.
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b> 2,825.

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **17**

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

james ziegan

Social security number of person  
with self-employment income ►

**Part I Self-Employment Tax**

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

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

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

**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** 62,028.

**3** Combine lines 1a, 1b, and 2 . . . . . **3** 62,028.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** 57,283.

**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** 57,283.

**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** 57,283.

**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 2021 . . . . . **7** 142,800

**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 \$142,800 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** 142,800.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** 7,103.

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** 1,661.

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12** 8,764.

**13** **Deduction for one-half of self-employment tax.**  
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** . . . . . **13** 4,382.

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

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$8,820, **or (b)** your net farm profits<sup>2</sup> were less than \$6,367.

**14** Maximum income for optional methods . . . . . **14** 5,880

**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,880. Also, include this amount on line 4b above . . . . . **15**

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,367 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14 . . . . . **16**

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

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

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

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

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

**Qualified Business Income Deduction  
Simplified Computation**▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.****2021**Attachment  
Sequence No. **55**

Name(s) shown on return

james ziegler

Your taxpayer identification number

**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 \$164,900 (\$164,925 if married filing separately; \$329,800 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	Ohio Energy Management LLC	83-4466160	57,646.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	57,646.	
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	57,646.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		11,529.
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		
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		11,529.
11	Taxable income before qualified business income deduction (see instructions)	11	45,096.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	45,096.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		9,019.
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		9,019.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( 0. )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( 0. )	

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2021**Attachment  
Sequence No. **179**

Name(s) shown on return

james ziegler

Business or activity to which this form relates

Sch C energy efficiency

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	1,050,000.
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	1,701.
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,620,000.
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0.
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	1,050,000.
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Computer	1,211.	1,211.
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	1,211.
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	1,211.
<b>10</b> Carryover of disallowed deduction from line 13 of your 2020 Form 4562	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	63,239.
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	1,211.
<b>13</b> Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	<b>13</b>	0.

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2021	<b>17</b>	
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property		490.	7.0	MQ	200 DB	18.
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	1,229.
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	



**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							<b>25</b>				
<b>26</b> Property used more than 50% in a qualified business use:											
BMW 330 xi	01/01/2021	50.90 %									
		%									
		%									
<b>27</b> Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>				
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>				

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .	15,780					
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	15,220					
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	31,000					
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .	X					
<b>36</b> Is another vehicle available for personal use?		X				

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2021 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2021 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

**Credits for Sick Leave and Family Leave  
for Certain Self-Employed Individuals**

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

▶ Go to [www.irs.gov/Form7202](http://www.irs.gov/Form7202) for instructions and the latest information.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **202**

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

james ziegen

Social security number of person with  
self-employment income**Part I Credit for Sick Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)**

<b>1</b>	Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions . . .	<b>1</b>	20
<b>2</b>	Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Don't include days you included on line 1.) See instructions . . .	<b>2</b>	
<b>3a</b>	Enter the number from line 4 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>3a</b>	
<b>b</b>	Enter the number from line 6 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>3b</b>	
<b>c</b>	Add lines 3a and 3b . . .	<b>3c</b>	
<b>d</b>	Subtract line 3c from the number 10 . . .	<b>3d</b>	10
<b>4a</b>	Enter the smaller of line 1 or line 3d . . .	<b>4a</b>	10
<b>b</b>	List each day included on line 4a (MM/DD): <u>05/10</u>		
<b>5</b>	Subtract line 4a from line 3d . . .	<b>5</b>	0
<b>6a</b>	Enter the smaller of line 2 or line 5 . . .	<b>6a</b>	0
<b>b</b>	List each day included on line 6a (MM/DD):		
	<b>Caution:</b> The total of line 4a plus line 6a cannot exceed 10 days or line 3d, whichever is smaller.		
<b>7a</b>	Net earnings from self-employment (see instructions) . . .	<b>7a</b>	57,283.
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 7a . . . <input type="checkbox"/>		
<b>8</b>	Divide line 7a by 260 (round to nearest whole number) . . .	<b>8</b>	220.
<b>9</b>	Enter the smaller of line 8 or \$511 . . .	<b>9</b>	220.
<b>10</b>	Multiply line 4a by line 9 . . .	<b>10</b>	2,200.
<b>11</b>	Multiply line 8 by 67% (0.67) . . .	<b>11</b>	147.
<b>12</b>	Enter the smaller of line 11 or \$200 . . .	<b>12</b>	147.
<b>13</b>	Multiply line 6a by line 12 . . .	<b>13</b>	0.
<b>14</b>	Add lines 10 and 13 . . .	<b>14</b>	2,200.
<b>15a</b>	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer for periods of leave taken after December 31, 2020, and before April 1, 2021 (see instructions) . . .	<b>15a</b>	
<b>b</b>	Enter the amount from line 15 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter . . .	<b>15b</b>	
<b>c</b>	Add lines 15a and 15b . . .	<b>15c</b>	
<b>16a</b>	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer for periods of leave taken after December 31, 2020, and before April 1, 2021 (see instructions) . . .	<b>16a</b>	
<b>b</b>	Enter the amount from line 16 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter . . .	<b>16b</b>	
<b>c</b>	Add lines 16a and 16b . . .	<b>16c</b>	
	<b>If line 15c and line 16c are both zero, skip to line 24 and enter the amount from line 14.</b>		
<b>17a</b>	Add lines 13 and 16c . . .	<b>17a</b>	
<b>b</b>	Enter the amount from line 13 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>17b</b>	
<b>c</b>	Add lines 17a and 17b . . .	<b>17c</b>	
<b>18</b>	Enter the smaller of line 17c or \$2,000 . . .	<b>18</b>	
<b>19</b>	Subtract line 18 from line 17c . . .	<b>19</b>	
<b>20a</b>	Add lines 10, 15c, and 18 . . .	<b>20a</b>	
<b>b</b>	Enter the amount from line 10 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0- . . .	<b>20b</b>	
<b>c</b>	Add lines 20a and 20b . . .	<b>20c</b>	
<b>21</b>	Enter the smaller of line 20c or \$5,110 . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 20c . . .	<b>22</b>	
<b>23</b>	Add lines 19 and 22 . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b . . .	<b>24</b>	2,200.



**Part II Credit for Family Leave for Certain Self-Employed Individuals (January 1, 2021, through March 31, 2021, only)**

<b>25a</b>	Number of days after December 31, 2020, and before April 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter. (Don't enter more than 50 days. Don't include any day you listed on either line 4b or line 6b.) See instructions	<b>25a</b>	
<b>b</b>	Enter the amount from line 25 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	<b>25b</b>	
<b>c</b>	Subtract line 25b from the number 50	<b>25c</b>	50.
<b>d</b>	Enter the smaller of line 25a or line 25c	<b>25d</b>	0.
<b>26a</b>	Net earnings from self-employment (see instructions)	<b>26a</b>	57,283.
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 26a <input type="checkbox"/>		
<b>27</b>	Divide line 26a by 260 (round to nearest whole number)	<b>27</b>	220.
<b>28</b>	Multiply line 27 by 67% (0.67)	<b>28</b>	147.
<b>29</b>	Enter the smaller of line 28 or \$200	<b>29</b>	147.
<b>30</b>	Multiply line 25d by line 29	<b>30</b>	0.
<b>31a</b>	Amount of qualified family leave wages you received from an employer for periods of leave taken after December 31, 2020, and before April 1, 2021 (see instructions)	<b>31a</b>	
<b>b</b>	Enter the amount from line 31 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, see instructions for amount to enter	<b>31b</b>	
<b>c</b>	Add lines 31a and 31b	<b>31c</b>	
<b>If line 31c is zero, skip to line 35 and enter the amount from line 30.</b>			
<b>32a</b>	Add lines 30 and 31c	<b>32a</b>	
<b>b</b>	Enter the amount from line 30 of your 2020 Form 7202. If you didn't file a 2020 Form 7202, enter -0-	<b>32b</b>	
<b>c</b>	Add lines 32a and 32b	<b>32c</b>	
<b>33</b>	Enter the smaller of line 32c or \$10,000	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32c	<b>34</b>	
<b>35</b>	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13b	<b>35</b>	0.

**Part III Credit for Sick Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)**

<b>36</b>	Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	<b>36</b>	
<b>37</b>	Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Don't include days you included on line 36.) See instructions	<b>37</b>	
<b>38a</b>	Enter the smaller of 10 days or the number of days entered on line 36	<b>38a</b>	0.
<b>b</b>	List each day included on line 38a (MM/DD):		
<b>39</b>	Subtract line 38a from the number 10	<b>39</b>	10.
<b>40a</b>	Enter the smaller of line 37 or line 39	<b>40a</b>	0.
<b>b</b>	List each day included on line 40a (MM/DD):		
<b>Caution:</b> The total of line 38a plus line 40a cannot exceed 10 days.			
<b>41a</b>	Net earnings from self-employment (see instructions)	<b>41a</b>	57,283.
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 41a <input type="checkbox"/>		
<b>42</b>	Divide line 41a by 260 (round to nearest whole number)	<b>42</b>	220.
<b>43</b>	Enter the smaller of line 42 or \$511	<b>43</b>	220.
<b>44</b>	Multiply line 38a by line 43	<b>44</b>	0.
<b>45</b>	Multiply line 42 by 67% (0.67)	<b>45</b>	147.
<b>46</b>	Enter the smaller of line 45 or \$200	<b>46</b>	147.
<b>47</b>	Multiply line 40a by line 46	<b>47</b>	0.
<b>48</b>	Add lines 44 and 47	<b>48</b>	0.
<b>49</b>	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer for periods of leave taken after March 31, 2021, and before October 1, 2021 (see instructions)	<b>49</b>	
<b>50</b>	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer for periods of leave taken after March 31, 2021, and before October 1, 2021 (see instructions)	<b>50</b>	
<b>If line 49 and line 50 are both zero, skip to line 58 and enter the amount from line 48.</b>			
<b>51</b>	Add lines 47 and 50	<b>51</b>	0.
<b>52</b>	Enter the smaller of line 51 or \$2,000	<b>52</b>	0.
<b>53</b>	Subtract line 52 from line 51	<b>53</b>	0.
<b>54</b>	Add lines 44, 49, and 52	<b>54</b>	0.
<b>55</b>	Enter the smaller of line 54 or \$5,110	<b>55</b>	0.
<b>56</b>	Subtract line 55 from line 54	<b>56</b>	0.
<b>57</b>	Add lines 53 and 56	<b>57</b>	0.
<b>58</b>	Subtract line 57 from line 48. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	<b>58</b>	0.

**Part IV Credit for Family Leave for Certain Self-Employed Individuals (April 1, 2021, through September 30, 2021, only)**

<b>59</b>	Number of days after March 31, 2021, and before October 1, 2021, you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required or provided to another. (Don't enter more than 60 days. Don't include any day you listed on either line 38b or line 40b.) See instructions	<b>59</b>	
<b>60a</b>	Net earnings from self-employment (see instructions)	<b>60a</b>	57,283.
<b>b</b>	Check this box if you are electing to use prior year net earnings from self-employment on line 60a <input type="checkbox"/>		
<b>61</b>	Divide line 60a by 260 (round to nearest whole number)	<b>61</b>	220.
<b>62</b>	Multiply line 61 by 67% (0.67)	<b>62</b>	147.
<b>63</b>	Enter the smaller of line 62 or \$200	<b>63</b>	147.
<b>64</b>	Multiply line 59 by line 63	<b>64</b>	
<b>65</b>	Amount of qualified family leave wages you received from an employer for periods of leave taken after March 31, 2021, and before October 1, 2021 (see instructions)	<b>65</b>	
<b>If line 65 is zero, skip to line 69 and enter the amount from line 64.</b>			
<b>66</b>	Add lines 64 and 65	<b>66</b>	
<b>67</b>	Enter the smaller of line 66 or \$12,000	<b>67</b>	
<b>68</b>	Subtract line 67 from line 66	<b>68</b>	
<b>69</b>	Subtract line 68 from line 64. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 13h	<b>69</b>	

BAA

REV 09/09/22 Intuit.cq.cfp.sp

Form **7202** (2021)

**Special Depreciation Allowance Elections under  
IRC Section 168(k)(7)**

▶ Attach to your income tax return

Name(s) Shown on Return

james ziegan

Identification Number

Tax Year: 2021

**Election Out of Qualified Economic Stimulus Property**

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified  
Economic Stimulus property for the following asset classes placed in service during  
the tax year ending: 12/31/2021

<u>5 Year Property</u>

**Election Out of Qualified Second Generation Biofuel Plant Property**

Taxpayer hereby elects under IRC Section 168(l)(3)(D) out of having Qualified Second  
Generation Biofuel Plant property for the following asset classes placed in service during  
the tax year ending:                     


**Section 1.263(a)-1(f)**

▶ Attach to your income tax return

Name(s) Shown on Return

james ziegen

Identification Number

Tax Year: 2021**Section 1.263(a)-1(f)**  
**De Minimis Safe Harbor Election**

The taxpayer elects to make the de minimis safe harbor election under the Regulation 1.263(a)-1(f)

Name:

james ziegen

Address:

3408 Warren Rd, Cleveland OH 441112033

Identification Number:

**2021 Ohio IT 1040**  
**Individual Income Tax Return**

Use only black ink/UPPERCASE letters.



21000133 Sequence No. 1

09 25 22

**AMENDED RETURN** - Check here and include Ohio IT RE.**NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

☒ If deceased

Spouse's SSN (if filing jointly)

☒ If deceased

School district #

1809

First name

JAMES

M.I. Last name

ZIEGAN

Spouse's first name (if filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

3408 WARREN RD

Address line 2 (apartment number, suite number, etc.)

APT 1

City

CLEVELAND

State

OH

ZIP code

44111

Ohio county (first four letters)

CUYA

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

**Residency Status** - Check only one for primary☒ Resident Part-year resident Nonresident ☐ Indicate state

Check only one for spouse (if filing jointly)

Resident Part-year resident Nonresident ☐ Indicate state**Filing Status** - Check one (as reported on federal income tax return)☒ Single, head of household or qualifying widow(er)

Married filing jointly

Spouse's SSN

Married filing separately

**Ohio Nonresident Statement** - See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

Spouse meets the five criteria for irrebuttable presumption as nonresident.

☒ **Federal extension filers** - check here.

If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

Do not staple or paper clip.

1. <b>Federal adjusted gross income</b> (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....	..1.	57646 00
2a. Additions - Ohio Schedule of Adjustments, line 10 ( <b>include schedule</b> ).....	2a.	8889 00
2b. Deductions - Ohio Schedule of Adjustments, line 39 ( <b>include schedule</b> ).....	2b.	57646 00
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative.....	..3.	8889 00
4. Exemption amount ( <b>include Schedule of Dependents</b> if applicable).....	4.	2150 00
Number of exemptions including you and your spouse/dependents, if applicable: 1		
5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....	5.	6739 00
6. Taxable business income - Ohio Schedule IT BUS, line 13 ( <b>include schedule</b> ).....	6.	0 00
7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero).....	7.	6739 00



MM-DD-YY

Code

# 2021 Ohio IT 1040

## Individual Income Tax Return



21000233 Sequence No. 2

SSN [REDACTED]

7a. Amount from line 7 on page 1 .....	7a.	6739 00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule) .....	8b.	0 00
8c. Income tax liability before credits (line 8a plus line 8b) .....	8c.	0 00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (include schedule).....	9.	0 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....	10.	0 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	00
12. Unpaid use tax (see instructions).....	12.	00
13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 00
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements) .....	14.	00
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return .....	15.	00
16. Refundable credits – Ohio Schedule of Credits, line 44 (include schedule) .....	16.	00
17. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	17.	00
18. <b>Total Ohio tax payments</b> (add lines 14, 15, 16 and 17).....	18.	00
19. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19. Place a "-" in the box if negative.....	20.	00
<b>If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</b>		
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0 00
22. Interest due on late payment of tax (see instructions) .....	22.	00
23. <b>TOTAL AMOUNT DUE</b> (line 21 plus line 22). <b>Include Ohio IT 40P</b> (if original return) <b>or IT 40XP</b> (if amended return) and make check payable to "Ohio Treasurer of State" .....	23.	0 00
24. Overpayment (line 20 minus line 13) .....	24.	00
25. <b>Original return only</b> – portion of line 24 carried forward to next year's tax liability .....	25.	00
26. <b>Original return only</b> – portion of line 24 you wish to donate:		
a. Military Injury Relief      b. Ohio History Fund      c. Nature Preserves/Scenic Rivers		
00                          00                          00		
d. Breast/Cervical Cancer      e. Wishes for Sick Children      f. Wildlife Species		
00                          00                          00		
Total ....	26g.	00
27. <b>REFUND</b> (line 24 minus lines 25 and 26g).....	<b>YOUR REFUND</b> ▶ 27.	00

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Primary signature \_\_\_\_\_ Phone number (440) 610-2859

▶ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Check here to authorize your preparer to discuss this return with the Department.

Preparer's printed name SELF-PREPARED Phone number \_\_\_\_\_

Preparer's TIN (PTIN) P

If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.

**NO Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43270-2679

**Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057





0033  
Department of  
Taxation

# 2021 Ohio Schedule of Adjustments

Use only black ink/UPPERCASE letters.



21000333

Primary taxpayer's SSN

09 25 22

Sequence No. 3

## Additions

(Only add the following amounts if they are not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....	1.	00
2. Ohio pass-through entity taxes excluded from federal adjusted gross income .....	2.	00
3. Ohio 529 plan funds used for non-qualified expenses .....	3.	00
4. Losses from sale or disposition of Ohio public obligations.....	4.	00
5. Nonmedical withdrawals from a medical savings account .....	5.	00
6. Reimbursement of expenses previously deducted on an Ohio income tax return .....	6.	00

## Federal

7. Internal Revenue Code 168(k) and 179 depreciation expense addback .....	7.	8889 00
8. Exempt federal interest and dividends subject to state taxation .....	8.	00
9. Federal conformity additions .....	9.	00
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .....	10.	8889 00

## Deductions

(Only deduct the following amounts if they are included on Ohio IT 1040, line 1)

11. Business income deduction – Ohio Schedule IT BUS, line 11 .....	11.	57646 00
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	00
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..	13.	00
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....	14.	00
15. Certain railroad benefits .....	15.	00
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....	16.	00
17. Amounts contributed to an Ohio county's individual development account program .....	17.	00
18. Amounts contributed to a STABLE account: Ohio's ABLE plan .....	18.	00
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....	19.	00

## Federal

20. Federal interest and dividends exempt from state taxation .....	20.	00
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	00
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return.....	22.	00

# 2021 Ohio Schedule of Adjustments

Primary taxpayer's SSN



21000433 Sequence No. 4

23. Repayment of income reported in a prior year .....	23.	00
24. Wage expense not deducted based on the federal work opportunity tax credit .....	24.	00
25. Federal conformity deductions .....	25.	00

## Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio.....	26.	00
27. Compensation earned by nonresident military servicemembers and their civilian spouses .....	27.	00
28. Uniformed services retirement income.....	28.	00
29. Military injury relief fund grants and veteran's disability severance payments .....	29.	00
30. Certain Ohio National Guard reimbursements and benefits.....	30.	00

## Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan .....	31.	00
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	32.	00
33. Ohio educator expenses in excess of federal deduction .....	33.	00

## Medical

34. Disability benefits .....	34.	00
35. Survivor benefits.....	35.	00
36. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....	36.	00
37. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) .....	37.	00
38. Qualified organ donor expenses .....	38.	00
39. <b>Total deductions</b> (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....	39.	57646 00



Department of  
Taxation

0033

# 2021 Ohio Schedule IT BUS

## Business Income

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



21260133

Sequence No. 5

09 25 22

Enter all business income that you (and your spouse, if filing jointly) received during the tax year on this schedule. Enter in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

included

### Part 1 – Business Income From IRS Schedules

**Note:** Do not include amounts listed on the IRS schedules below that are nonbusiness income.

See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

1. Schedule B – Interest and Ordinary Dividends .....	1.	00
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	62028 00
3. Schedule D – Capital Gains and Losses.....	3.	00
4. Schedule E – Supplemental Income and Loss.....	4.	00
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner .....	5.	00
6. Schedule F – Profit or Loss From Farming .....	6.	00
7. Other business income or loss not reported above (e.g. form 4797 amounts) .....	7.	00
8. Total business income (add lines 1 through 7).....	8.	62028 00

### Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If negative, enter zero; <b>stop here</b> and do not complete Part 3 .....	9.	57646 00
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately .....	10.	250000 00
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule of Adjustments, line 11 .....	11.	57646 00

### Part 3 – Taxable Business Income

**Note:** If Ohio IT 1040, line 5 is zero, do **not** complete Part 3.

12. Line 9 minus line 11 .....	12.	0 00
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6 .....	13.	0 00
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	0 00



# 2021 Ohio Schedule IT BUS

## Business Income



21260233

Primary taxpayer's SSN

Sequence No. 6

### Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your ownership percentage and/or your spouse's ownership percentage (if filing jointly). If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership	Spouse's ownership
834466160	100.00 %	%
Business name		
OHIO ENERGY MANAGEMENT LLC		
2. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		
3. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		
4. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		
5. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		
6. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		
7. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		
8. FEIN / SSN	Primary ownership	Spouse's ownership
	%	%
Business name		

**Filing Status** ☒ Single   ☐ Married filing jointly   ☐ Married filing separately (MFS)   ☐ Head of household (HOH)   ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial <b>james</b>		Last name <b>ziegan</b>		Your social security number <div></div>	
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. <b>3408 Warren Rd</b>				Apt. no. <b>1</b>	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Cleveland</b>			State <b>OH</b>	ZIP code <b>441112033</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?   ☐ 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, 1957   ☐ Are blind   **Spouse:**   ☐ Was born before January 2, 1957   ☐ Is blind

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

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	
<b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>	<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .	<b>8</b>	62,028.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	62,028.
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	4,382.
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	57,646.
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12a</b>	12,550.
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>	
	<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>	12,550.
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	9,019.
	<b>14</b>	Add lines 12c and 13 . . . . .	<b>14</b>	21,569.
	<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	36,077.



Form **1040** (2021)

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **01**

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

Your social security number  
[REDACTED]

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ► _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	62,028.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ► _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	62,028.

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	4,382.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	4,382.

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **02**

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

james ziegan

Your social security number

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	8,764.
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount ►	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount ►	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	8,764.



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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **03**

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

james ziegan

Your social security number

**Part I Nonrefundable Credits**

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

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	7,026.
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 . . . . .	<b>13b</b>	2,200.
<b>c</b>	Health coverage tax credit from Form 8885 . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441 . . . . .	<b>13g</b>	
<b>h</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 . . . . .	<b>13h</b>	0.
<b>z</b>	Other payments or refundable credits. List type and amount ► _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	2,200.
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	9,226.

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- 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) ► **34384620232891095477**Taxpayer's name  
**JAMES ZIEGAN**Social security number  
**g**

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.

<b>1</b>	Adjusted gross income . . . . .	<b>1</b>	<b>96508</b>
<b>2</b>	Total tax . . . . .	<b>2</b>	<b>14004</b>
<b>3</b>	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	<b>3</b>	<b>0</b>
<b>4</b>	Amount you want refunded to you . . . . .	<b>4</b>	
<b>5</b>	Amount you owe . . . . .	<b>5</b>	<b>30471</b>

**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 Lee Janovitz to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. **27842**  
ERO firm name 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 ► \_\_\_\_\_ Date ► **10/16/2023****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  
ERO firm name
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

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

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 ► \_\_\_\_\_

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

# 2022 Form 1040-V



Department of the Treasury  
Internal Revenue Service

## What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2022 Form 1040, 1040-SR, or 1040-NR.

## Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) to see all your electronic payment options.

## How To Fill in Form 1040-V

**Line 1.** Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

**Line 2.** If you are filing a joint return, enter the SSN shown second on your return.

**Line 3.** Enter the amount you are paying by check or money order. If paying online at [www.irs.gov/Payments](http://www.irs.gov/Payments), don't complete this form.

**Line 4.** Enter your name(s) and address exactly as shown on your return. Please print clearly.

## How To Prepare Your Payment

- Make your check or money order payable to "**United States Treasury**." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2022 Form 1040," "2022 Form 1040-SR," or "2022 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX <sup>xx</sup>/<sub>100</sub>").

**Notice to taxpayers presenting checks.** When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

**Pay by cash.** This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.officialpayments.com/fed](http://www.officialpayments.com/fed), our Official Payment provider.

## How To Send in Your 2022 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2022 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

## How To Pay Electronically

### Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to [www.irs.gov/Payments](http://www.irs.gov/Payments).

### IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

### Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at [www.irs.gov/Payments](http://www.irs.gov/Payments).

Cat. No. 20975C

Form **1040-V** (2022)

Detach Here and Mail With Your Payment and Return

Form **1040-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

**Do not staple or attach this voucher to your payment or return.**  
Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for payment options and information.

OMB No. 1545-0074

**2022**

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order. Make your check or money order payable to " <b>United States Treasury</b> "		30471	
	4 Your first name and middle initial <b>JAMES</b>				Last name <b>ZIEGAN</b>			
	If a joint return, spouse's first name and middle initial				Last name			
	Home address (number and street) <b>1037 WEST 8TH STREET</b>		Apt. no.		City, town, or post office. If you have a foreign address, also complete spaces below. <b>Lorain</b>		State <b>OH</b>	ZIP code <b>44052</b>
	Foreign country name				Foreign province/state/county		Foreign postal code	

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

Cat. No. 20975C

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303



## Filing Status

Check only one box.

- ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
- 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 <b>JAMES</b>	Last name <b>Z GAN</b>	Your social security number <b>2 2</b>
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. <b>1037 WEST 8TH STREET</b>		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Lorain</b>		
State <b>OH</b>	ZIP code <b>44052</b>	
Foreign country name	Foreign province/state/county	

## 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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

## Income

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

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

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
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	104742
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	104742
10	Adjustments to income from Schedule 1, line 26	10	8234
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	96508
12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	12950
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	12950
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	83558

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.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (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>	<b>14004</b>
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>14004</b>
	<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>	<b>14004</b>
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	<b>16467</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>30471</b>	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	
	<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>	
	<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>		

<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	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number		
<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>	<b>30471</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b>		
	Designee's name	Phone no.	Personal identification number (PIN) <b>27842</b>

<b>Sign Here</b>	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.)
		<b>10/16/2023</b>		
	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.	Email address		

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	<b>Lee Janovitz</b>		<b>10/06/2023</b>	<b>P00855872</b>	<input type="checkbox"/> Self-employed
	Firm's name	Firm's address	Phone no.	Firm's EIN	
	<b>Lee Janovitz</b>	<b>26031 Annesley Road, Beachwood, OH 44122</b>	<b>(216) 408-3251</b>	<b>26-1779081</b>	

**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](http://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

**JAMES ZIEGAN**

Your social security number

**[REDACTED]**

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	<b>116542</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	<b>-11800</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . . <b>8a</b> ( )		
<b>b</b>	Gambling . . . . . <b>8b</b>		
<b>c</b>	Cancellation of debt . . . . . <b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . . <b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . . <b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . . <b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . . <b>8g</b>		
<b>h</b>	Jury duty pay . . . . . <b>8h</b>		
<b>i</b>	Prizes and awards . . . . . <b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . . <b>8j</b>		
<b>k</b>	Stock options . . . . . <b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . <b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . . <b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . . <b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . . <b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . . <b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . . <b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . . <b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . . <b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . . <b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . . <b>8u</b>		
<b>z</b>	Other income. List type and amount: _____ <b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . . <b>9</b>	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 <b>10</b>	<b>10</b>	<b>104742</b>

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	<b>8234</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	<b>8234</b>

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

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

OMB No. 1545-0074

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

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

**JAMES ZIEGAN**

Your social security number

**[REDACTED]**

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	<b>16467</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes** *(continued)*

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

16467



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
**(Sole Proprietorship)**

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

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **09**

Name of proprietor <b>JAMES ZIEGAN</b>		Social security number (SSN) <b>[REDACTED]</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>ENERGY MANAGEMENT</b>		<b>B</b> Enter code from instructions <div style="border: 1px solid black; padding: 2px; display: inline-block;">2   3   6   2   0   0</div>
<b>C</b> Business name. If no separate business name, leave blank. <b>OHIO ENERGY MANAGEMENT</b>		<b>D</b> Employer ID number (EIN) (see instr.) <div style="border: 1px solid black; padding: 2px; display: inline-block;">                                                </div>
<b>E</b> Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses <span style="float:right"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>		
<b>H</b> If you started or acquired this business during 2022, check here <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		
<b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		

**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	235199
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	235199
4	Cost of goods sold (from line 42)	4	
5	<b>Gross profit.</b> Subtract line 4 from line 3	5	235199
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	<b>Gross income.</b> Add lines 5 and 6	7	235199

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

8	Advertising	8	4352	18	Office expense (see instructions)	18	19624
9	Car and truck expenses (see instructions)	9	12100	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	3119	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	28286	a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	12000
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	6553
15	Insurance (other than health)	15	144	23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	5882
b	Other	16b		b	Deductible meals (see instructions)	24b	23118
17	Legal and professional services	17		25	Utilities	25	2779
18				26	Wages (less employment credits)	26	
19				27a	Other expenses (from line 48)	27a	
20				b	<b>Reserved for future use</b>	27b	
21				28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	117957
22				29	Tentative profit or (loss). Subtract line 28 from line 7	29	117242
23				30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: <u>1375</u> and (b) the part of your home used for business: <u>140</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	700
24				31	<b>Net profit or (loss).</b> Subtract line 30 from line 29.  <ul style="list-style-type: none"> <li>If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b>, and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If a loss, you <b>must</b> go to line 32.</li> </ul>	31	116542
25				32	If you have a loss, check the box that describes your investment in this activity. See instructions.  <ul style="list-style-type: none"> <li>If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b>, and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>	32a	<input checked="" type="checkbox"/> All investment is at risk.
26						32b	<input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>
<b>38</b>	Materials and supplies . . . . . <b>38</b>
<b>39</b>	Other costs . . . . . <b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b>
<b>41</b>	Inventory at end of year . . . . . <b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) <u>01</u> / <u>01</u> / <u>2019</u>
<b>44</b>	Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:
<b>a</b>	Business <u>12100</u> <b>b</b> Commuting (see instructions) <u>                    </u> <b>c</b> Other <u>12000</u>
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

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<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b>

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **13**

Name(s) shown on return

**JAMES ZIEGAN**

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties****Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No****B** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No****1a** Physical address of each property (street, city, state, ZIP code)**A** **1037 WEST 8TH STREET, Lorain, OH, 44052****B****C****1b** Type of Property  
(from list below)**A** **MULTI-FAMILY****B****C****2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.**Fair Rental Days****A** **365****B****C****Personal Use Days****A** **0****B****C****QJV**☐☐☐**Type of Property:**

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe) \_\_\_\_\_

**Income:****3** Rents received . . . . . **3****4** Royalties received . . . . . **4****Expenses:****5** Advertising . . . . . **5****6** Auto and travel (see instructions) . . . . . **6****7** Cleaning and maintenance . . . . . **7****8** Commissions . . . . . **8****9** Insurance . . . . . **9****10** Legal and other professional fees . . . . . **10****11** Management fees . . . . . **11****12** Mortgage interest paid to banks, etc. (see instructions) . . . . . **12****13** Other interest . . . . . **13****14** Repairs . . . . . **14****15** Supplies . . . . . **15****16** Taxes . . . . . **16****17** Utilities . . . . . **17****18** Depreciation expense or depletion . . . . . **18****19** Other (list) \_\_\_\_\_ **19****20** Total expenses. Add lines 5 through 19 . . . . . **20****21** Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198** . . . . . **21****22** Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) . . . . . **22****23a** Total of all amounts reported on line 3 for all rental properties . . . . . **23a****b** Total of all amounts reported on line 4 for all royalty properties . . . . . **23b****c** Total of all amounts reported on line 12 for all properties . . . . . **23c****d** Total of all amounts reported on line 18 for all properties . . . . . **23d****e** Total of all amounts reported on line 20 for all properties . . . . . **23e****24** **Income.** Add positive amounts shown on line 21. **Do not** include any losses . . . . . **24****25** **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . . **25****26** **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . **26****Properties:****A****2200****B****C**

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

**Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ **Yes** ☐ **No**

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>		
	(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>29a</b> Totals					
<b>b</b> Totals					
<b>30</b>	Add columns (h) and (k) of line 29a . . . . .				<b>30</b>
<b>31</b>	Add columns (g), (i), and (j) of line 29b. . . . .				<b>31</b> ( )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .				<b>32</b>

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>		
	(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>	
<b>A</b>					
<b>B</b>					
<b>34a</b> Totals					
<b>b</b> Totals					
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .				<b>35</b>
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .				<b>36</b> ( )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .				<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . .				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .	<b>41</b>	
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>	

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

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

OMB No. 1545-0074

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

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

Social security number of person  
with self-employment income

**Part I Self-Employment Tax**

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

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

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

**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** 116542

**3** Combine lines 1a, 1b, and 2 **3** 116542

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 107627

**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** 107627

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a** 0

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

**6** Add lines 4c and 5b **6** 107627

**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** 0

**b** Unreported tips subject to social security tax from Form 4137, line 10 **8b** 0

**c** Wages subject to social security tax from Form 8919, line 10 **8c** 0

**d** Add lines 8a, 8b, and 8c **8d** 0

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 147000

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 13346

**11** Multiply line 6 by 2.9% (0.029) **11** 3121

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 16467

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

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 8234

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

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

**14** Maximum income for optional methods **14** 6,040

**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (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 profits<sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14 **16**

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

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

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

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

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

**Alternative Minimum Tax—Individuals**Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

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

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

**JAMES ZIEGAN**

Your social security number

**[REDACTED]****Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.) . . . . .	<b>1</b>	<b>83558</b>
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12 . . . . .	<b>2a</b>	<b>12950</b>
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z . . . . .	<b>2b</b>	( )
<b>c</b>	Investment interest expense (difference between regular tax and AMT) . . . . .	<b>2c</b>	<b>0</b>
<b>d</b>	Depletion (difference between regular tax and AMT) . . . . .	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount . . . . .	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction . . . . .	<b>2f</b>	( )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax . . . . .	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions . . . . .	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss) . . . . .	<b>2m</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	<b>2n</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT). . . . .	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income) . . . . .	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT) . . . . .	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT) . . . . .	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987 . . . . .	<b>2s</b>	( )
<b>t</b>	Intangible drilling costs preference . . . . .	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments . . . . .	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$776,100, see instructions.) . . . . .	<b>4</b>	<b>96508</b>

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <b>IF your filing status is...</b> <b>AND line 4 is not over...</b> <b>THEN enter on line 5...</b> Single or head of household . . . . . \$ 539,900 . . . . . \$ 75,900 Married filing jointly or qualifying widow(er) 1,079,800 . . . . . 118,100 Married filing separately . . . . . 539,900 . . . . . 59,050 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	<b>73600</b>
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10. . . . .	<b>6</b>	<b>22908</b>
<b>7</b>	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • <b>All others:</b> If line 6 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	<b>7</b>	<b>5956</b>
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions) . . . . .	<b>8</b>	<b>0</b>
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7 . . . . .	<b>9</b>	<b>5956</b>
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions . . . . .	<b>10</b>	<b>14004</b>
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	<b>11</b>	<b>0</b>



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	
<b>13</b>	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>15</b>	
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b>	If line 17 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result	<b>18</b>	
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$83,350 if married filing jointly or qualifying widow(er),</li> <li>• \$41,675 if single or married filing separately, or</li> <li>• \$55,800 if head of household.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$459,750 if single,</li> <li>• \$258,600 if married filing separately,</li> <li>• \$517,200 if married filing jointly or qualifying widow(er), or</li> <li>• \$488,500 if head of household.</li> </ul>	<b>25</b>	
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>27</b>	
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . .	<b>31</b>	
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>			
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>	
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . .	<b>34</b>	
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>			
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . .	<b>37</b>	
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>	
<b>39</b>	If line 12 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result	<b>39</b>	
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>	



**Qualified Business Income Deduction  
Simplified Computation**

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2022**Attachment  
Sequence No. **55**

Name(s) shown on return

**JAMES ZIEGAN**

Your taxpayer identification number

**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	OHIO ENERGY MANAGEMENT		
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	0	
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	0	
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	0	
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	83558	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	83558	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	16712	
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	(0 )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0 )	

# Client Profile

☒ 1040 ☐ 1040NR ☐ 1040SS ☐ Bona Fide Resident of Puerto Rico

☐ Full year health coverage or exempt

☒ Single ☐ Married Filing Jointly ☐ Married Filing Separately  
☐ Head of Household ☐ Qualified Widow(er)

## Taxpayer

Name JAMES ZIEGAN

SSN [REDACTED] Age 32

DOB 05/08/1990 DOD

Occupation

Email

Phone # (440) 610-2859 Work #

☐ Disabled ☐ Blind ☐ Student

☐ Claimed as dependant

☐ \$3 to Presidential election campaign

## Spouse

Name

SSN Age

DOB DOD

Occupation

Email

Phone # Work #

☐ Disabled ☐ Blind ☐ Student

☐ Claimed as dependant

☐ \$3 to Presidential election campaign

## Taxpayer ID

☒ Driver's license ☐ Does not have ID

☐ State ID ☐ Did not provide ID

State OH Number TD136980

Issued 05/28/2020 Expires 05/08/2024

Add'l Info

## Spouse ID

☐ Driver's license ☐ Does not have ID

☐ State ID ☐ Did not provide ID

State Number

Issued Expires

Add'l info

## Address

1037 WEST 8TH STREET

Lorain OH 44052

Lorain County

## Third Party Designee

☐ Allow third party to discuss this return with the IRS

Name

Phone #

for your records only - do not file

# Client Profile

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JAMES ZIEGAN



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## Special Processing

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**Qualifying Child / Person** for filing status: Head of Housold / Qualifying Widow(er)

SSN Name

---

## MFS / MFS Filing HOH

☐ Taxpayer can claim spouse's exemption

☐ Did not live with spouse for entire year

☐ Did not live with spouse for last 6 months of the year

---

## Community Property Return

☐ Community property return

---

## Signed by Parent/Guardian of a Minor Child

Parent/Guardian's name

---

## Power of Attorney

☐ Signed by power of attorney

Name of power of attorney

☐ Surviving spouse

☐ Personal representative

---

## 1040NR Filing Status

☐ Single nonresident alien

☐ Married nonresident alien

☐ Qualifying widow(er)

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for your records only - do not file

# Client Profile - Dependents

JAMES ZIEGAN



Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

Name	SSN	DOB	Age
Relationship	Type	# Months	DOD
<input type="checkbox"/> EIC	<input type="checkbox"/> CTC/ACTC	<input type="checkbox"/> ODC	<input type="checkbox"/> Disabled
<input type="checkbox"/> Student 19-24		Child Care	

for your records only - do not file



Preparer Notes

JAMES ZIEGAN



## Installment Agreement Request

► Go to [www.irs.gov/Form9465](http://www.irs.gov/Form9465) for instructions and the latest information.  
► If you are filing this form with your tax return, attach it to the front of the return.  
► See separate instructions.

OMB No. 1545-0074

**Tip:** If you owe \$50,000 or less, you may be able to avoid filing Form 9465 and establish an installment agreement online, even if you haven't yet received a tax bill. Go to [www.irs.gov/OPA](http://www.irs.gov/OPA) to apply for an Online Payment Agreement. If you establish your installment agreement using the Online Payment Agreement application, the user fee that you pay will be lower than it would be with Form 9465.

### Part I Installment Agreement Request

This request is for Form(s) (for example, Form 1040 or Form 941) ► **1040**  
Enter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019, to June 30, 2019) ► **2022**

<b>1a</b> Your first name and initial <b>JAMES</b>	Last name <b>ZIEGAN</b>	Your social security number <b>[REDACTED]</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. Apt. number  
**1037 WEST 8TH STREET**

City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).

**Lorain, OH 44052**

Foreign country name	Foreign province/state/county	Foreign postal code
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**1b** If this address is new since you filed your last tax return, check here . . . . . ☐  
**2** Name of your business (must no longer be operating) Employer identification number (EIN)

<b>3</b> <b>(440) 610-2859</b>	<b>4</b>
Your home phone number	Best time for us to call
Your work phone number	Ext.
	Best time for us to call

**5** Enter the total amount you owe as shown on your tax return(s) (or notice(s)) . . . . . **5** **30471**

**6** If you have any additional balances due that aren't reported on line 5, enter the amount here (even if the amounts are included in an existing installment agreement) . . . . . **6**

**7** Add lines 5 and 6 and enter the result . . . . . **7** **30471**

**8** Enter the amount of any payment you're making with this request. See instructions . . . . . **8**

**9** Amount owed. Subtract line 8 from line 7 and enter the result . . . . . **9** **30471**

**10** Divide the amount on line 9 by 72.0 and enter the result . . . . . **10** **423**

**11a** Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, **as these charges will continue to accrue until you pay in full.** If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. **If no payment amount is listed on line 11a, a payment will be determined for you by dividing the balance due on line 9 by 72 months** . . . . . **11a** \$ **425**

**b** If the amount on line 11a is less than the amount on line 10 and you're able to increase your payment to an amount that is equal to or greater than the amount on line 10, enter your *revised* monthly payment **11b** \$

• If you can't increase your payment on line 11b to more than or equal to the amount shown on line 10, check the box. Also, complete and attach Form 433-F, Collection Information Statement . . . . . ☐

• If the amount on line 11a (or 11b, if applicable) is more than or equal to the amount on line 10 and the amount you owe is over \$25,000 but not more than \$50,000, then you don't have to complete Form 433-F. However, if you don't complete Form 433-F, then you must complete either line 13 or 14.

• If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F.

**12** Enter the date you want to make your payment each month. **Don't** enter a date later than the 28th **12** **15**

**13** If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

► **a** Routing number ► **b** Account number

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, 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 payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

**c Low-income taxpayers only.** If you're unable to make electronic payments through a debit instrument by providing your banking information on lines 13a and 13b, check this box and your user fee will be reimbursed upon completion of your installment agreement. See instructions . . . . . ☐

**14** If you want to make payments by payroll deduction, check this box and attach a completed Form 2159. . . . . ☐

By signing and submitting this form, I authorize the IRS to contact third parties and to disclose my tax information to third parties in order to process this request and administer the agreement over its duration. I also agree to the terms of this agreement, as provided in the instructions, if it's approved by the IRS.

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
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**Part II Additional Information**

Complete this Part only if all three conditions below apply:

1. You defaulted on an installment agreement in the past 12 months;
2. You owe more than \$25,000 but not more than \$50,000; and
3. The amount on line 11a (or 11b, if applicable) is less than line 10.

**Note:** If you owe more than \$50,000, also complete and attach Form 433-F.

- 15** In which county is your primary residence? \_\_\_\_\_
- 16a** Marital status:  
☐ Single. Skip question 16b and go to question 17.  
☐ Married. Go to question 16b.
- b** Do you share household expenses with your spouse?  
☐ Yes.  
☐ No.
- 17** How many dependents will you be able to claim on this year's tax return? . . . . . **17** | \_\_\_\_\_
- 18** How many people in your household are 65 or older? . . . . . **18** | \_\_\_\_\_
- 19** How often are you paid?  
☐ Once a week.  
☐ Once every 2 weeks.  
☐ Once a month.  
☐ Twice a month.
- 20** What is your net income per pay period (take home pay)? . . . . . **20** | \$ \_\_\_\_\_

**Note:** Complete lines 21 and 22 only if you have a spouse and meet certain conditions (see instructions). If you don't have a spouse, go to line 23.

- 21** How often is your spouse paid?  
☐ Once a week.  
☐ Once every 2 weeks.  
☐ Once a month.  
☐ Twice a month.
- 22** What is your spouse's net income per pay period (take home pay)? . . . . . **22** | \$ \_\_\_\_\_
- 23** How many vehicles do you own? . . . . . **23** | \_\_\_\_\_
- 24** How many car payments do you have each month? . . . . . **24** | \_\_\_\_\_
- 25a** Do you have health insurance?  
☐ Yes. Go to question 25b. ☐ No. Skip question 25b and go to question 26a.
- b** Are your health insurance premiums deducted from your paycheck?  
☐ Yes. Skip question 25c and go to question 26a. ☐ No. Go to question 25c.
- c** How much are your monthly health insurance premiums? . . . . . **25c** | \$ \_\_\_\_\_
- 26a** Do you make court-ordered payments?  
☐ Yes. Go to question 26b. ☐ No. Go to question 27.
- b** Are your court-ordered payments deducted from your paycheck?  
☐ Yes. Go to question 27. ☐ No. Go to question 26c.
- c** How much are your court-ordered payments each month? . . . . . **26c** | \$ \_\_\_\_\_
- 27** Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? . . . . . **27** | \$ \_\_\_\_\_

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Taxpayer name JAMES ZIEGAN

Taxpayer address (optional)

1037 WEST 8TH STREET

Lorain, OH, 44052

1. ☐ Your federal income tax return for \_\_\_\_\_ was filed electronically with the \_\_\_\_\_ Submission Processing Center. The electronic filing services were provided by \_\_\_\_\_.
2. ☐ Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3. ☐ Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

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The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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## **Instructions for Electronic Return Originators**

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**Line 2** - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

**Line 3** - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

**Line 4** - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

**Line 5** - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

**Note:** EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Taxpayer name JAMES ZIEGAN

Taxpayer address (optional)

1037 WEST 8TH STREET

Lorain, OH, 44052

1. ☐ Your federal income tax return for \_\_\_\_\_ was filed electronically with the \_\_\_\_\_ Submission Processing Center. The electronic filing services were provided by \_\_\_\_\_.
2. ☐ Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3. ☐ Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.



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The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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## **Instructions for Electronic Return Originators**

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**Line 2** - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

**Line 3** - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

**Line 4** - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

**Line 5** - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

**Note:** EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

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**in**

**Case No(s). 22-0336-EL-AGG**

**Summary: In the Matter of the Application of OHIO ENERGY MANAGEMENT**