

**Filing Status** ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial <b>Karen H</b>		Last name <b>Casteel</b>		Your social security number <b>416-21-0891</b>	
If joint return, spouse's first name and middle initial <b>Jeffery P</b>		Last name <b>Casteel</b>		Spouse's social security number <b>421-17-4856</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>12135 Alabama Highway 169</b>				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Salem</b>			State <b>AL</b>	ZIP code <b>36874</b>	<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
Foreign country name		Foreign province/state/county		Foreign postal code	

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

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

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box 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"/>

<b>Income</b>		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		1b	
c Tip income not reported on line 1a (see instructions)		1c		1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d		1d	
e Taxable dependent care benefits from Form 2441, line 26		1e		1e	
f Employer-provided adoption benefits from Form 8839, line 29		1f		1f	
g Wages from Form 8919, line 6		1g		1g	
h Other earned income (see instructions)		1h		1h	
i Nontaxable combat pay election (see instructions)		1i		1i	
z Add lines 1a through 1h		1z		1z	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest	2a		b Taxable interest	2b 80.
	3a Qualified dividends	3a		b Ordinary dividends	3b
	4a IRA distributions	4a		b Taxable amount	4b
	5a Pensions and annuities	5a		b Taxable amount	5b
	6a Social security benefits	6a		b Taxable amount	6b
	c If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7		7	
8 Other income from Schedule 1, line 10		8	360,449.	8	360,449.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		9	360,529.	9	360,529.
10 Adjustments to income from Schedule 1, line 26		10	12,453.	10	12,453.
11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		11	348,076.	11	348,076.
12 <b>Standard deduction or itemized deductions</b> (from Schedule A)		12	298,814.	12	298,814.
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	9,852.	13	9,852.
14 Add lines 12 and 13		14	308,666.	14	308,666.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>		15	39,410.	15	39,410.

<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>	4,320.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	18,252.
	<b>18</b>	Add lines 16 and 17	<b>18</b>	22,572.
	<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>	22,572.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	10,012.
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	32,584.
<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) No	<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>	
Direct deposit? See instructions.	<b>b</b>	Routing number X X X X X X X X X X c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number X		
	<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>	33,175.
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	591.

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation Administrative Assistant	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation Tournament Director	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (334) 468-0153	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name Self-Prepared	Firm's address			Phone no.
				Firm's EIN

**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

Karen H & Jeffery P Casteel

Your social security number

416-21-0891

**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>	70,838.
<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 . . . . .	<b>8b</b>	289,611.
<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(f) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABL 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>	289,611.
<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>	360,449.

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

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>	5,005.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	7,448.
<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 8I 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>	12,453.

**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

Karen H & Jeffery P Casteel

Your social security number

416-21-0891

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251 . . . . .	1	
2	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	2	18,252.
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	18,252.

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE . . . . .	4	10,009.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H . . . . .	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	10	
11	Additional Medicare Tax. Attach Form 8959 . . . . .	11	
12	Net investment income tax. Attach Form 8960 . . . . .	12	3.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	15	
16	Recapture of low-income housing credit. Attach Form 8611 . . . . .	16	

(continued on page 2)

**Part II Other Taxes** (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .**17b****c** Additional tax on HSA distributions. Attach Form 8889 . . . . .**17c****d** Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .**17f****g** Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .**17g****h** Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .**17h****i** Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .**17i****j** Section 72(m)(5) excess benefits tax . . . . .**17j****k** Golden parachute payments . . . . .**17k****l** Tax on accumulation distribution of trusts . . . . .**17l****m** Excise tax on insider stock compensation from an expatriated corporation . . . . .**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .**17n****o** Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .**17p****q** Any interest from Form 8621, line 24 . . . . .**17q****z** Any other taxes. List type and amount: \_\_\_\_\_**17z****18** Total additional taxes. Add lines 17a through 17z . . . . . **18****19** Reserved for future use . . . . . **19****20** Section 965 net tax liability installment from Form 965-A . . . . . **20****21** Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . . **21** 10,012.

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

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

Attach to Form 1040 or 1040-SR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **07**

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

Karen H & Jeffery P Casteel

Your social security number

416-21-0891

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	19,757.
2	Enter amount from Form 1040 or 1040-SR, line 11 <b>2</b> 348,076.	2	348,076.
3	Multiply line 2 by 7.5% (0.075)	3	26,106.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
<b>Taxes You Paid</b>	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	7,136.
	b State and local real estate taxes (see instructions)	5b	523.
	c State and local personal property taxes	5c	344.
	d Add lines 5a through 5c	5d	8,003.
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	8,003.
	6 Other taxes. List type and amount:	6	
	7 Add lines 5e and 6	7	8,003.
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
<b>Caution:</b> Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	
	d Reserved for future use	8d	
	e Add lines 8a through 8c	8e	
	9 Investment interest. Attach Form 4952 if required. See instructions.	9	
	10 Add lines 8e and 9	10	
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	1,200.
<b>Caution:</b> If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	12	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13	14	1,200.
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: GAMBLING LOSSES		
		16	289,611.
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	298,814.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**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>Karen H Casteel</b>		Social security number (SSN) <b>416-21-0891</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>sporting events</b>	<b>B</b> Enter code from instructions <b>8 1 2 9 9 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>Casteel Southeast Sports LLC</b>	<b>D</b> Employer ID number (EIN) (see instr.) <b>8 1 3 5 6 3 8 9 8</b>	
<b>E</b> Business address (including suite or room no.) <b>12135 Alabama Highway 169</b> City, town or post office, state, and ZIP code <b>Salem, AL 36874</b>		
<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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2022, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**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>	1,359,648.
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	1,359,648.
<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>	1,359,648.
<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>	1,359,648.

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

<b>8</b> Advertising	<b>8</b>	500.	<b>18</b> Office expense (see instructions)	<b>18</b>	8,587.
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	4,680.	<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	19,240.	<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>	6,000.
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	8,000.	<b>21</b> Repairs and maintenance	<b>21</b>	9,780.
<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>	3,500.
<b>15</b> Insurance (other than health)	<b>15</b>	1,000.	<b>23</b> Taxes and licenses	<b>23</b>	948.
<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>	8,780.
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	5,200.
<b>17</b> Legal and professional services	<b>17</b>	80,550.	<b>25</b> Utilities	<b>25</b>	25,926.
			<b>26</b> Wages (less employment credits)	<b>26</b>	
			<b>27a</b> Other expenses (from line 48)	<b>27a</b>	1,112,704.
			<b>b</b> Reserved for future use	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	1,295,395.			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	64,253.			
<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: <u>1300</u> and (b) the part of your home used for business: <u>100</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>	500.			
<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>	63,753.			
<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)

**33** Method(s) used to value closing inventory:    **a** ☐ Cost    **b** ☐ Lower of cost or market    **c** ☐ Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes    ☐ No

<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> Cost of goods sold. 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.

**43** When did you place your vehicle in service for business purposes? (month/day/year) .....

**44** Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes    ☐ No

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes    ☐ No

**47a** Do you have evidence to support your deduction? . . . . . ☐ Yes    ☐ No

**b** If "Yes," is the evidence written? . . . . . ☐ Yes    ☐ No

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

complex fees	136,669.
banners	116,646.
rings	41,468.
baseballs	50,995.
pg invoives	74,195.
umpires	410,483.
directors	39,945.
diamondkast	72,171.
See Line 48 Other Expenses	170,132.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 1,112,704.

**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>Jeffery P Casteel</b>		Social security number (SSN) <b>421-17-4856</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>SPORTING EVENTS</b>	<b>B</b> Enter code from instructions <b>8 1 2 9 9 0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) <b>12135 Alabama Highway 169</b> City, town or post office, state, and ZIP code <b>Salem, AL 36874</b>		
<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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2022, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**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>	<b>7,085.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>7,085.</b>
<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>	<b>7,085.</b>
<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>	<b>7,085.</b>

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

<b>8</b> Advertising	<b>8</b>	<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>	<b>20</b> Rent or lease (see instructions):	<b>20a</b>	
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b> Depletion	<b>12</b>	<b>b</b> Other business property	<b>21</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>21</b> Repairs and maintenance	<b>22</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	<b>22</b> Supplies (not included in Part III)	<b>23</b>	
<b>15</b> Insurance (other than health)	<b>15</b>	<b>23</b> Taxes and licenses	<b>24</b>	
<b>16</b> Interest (see instructions):		<b>24</b> Travel and meals:	<b>24a</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>a</b> Travel	<b>24b</b>	
<b>b</b> Other	<b>16b</b>	<b>b</b> Deductible meals (see instructions)	<b>25</b>	
<b>17</b> Legal and professional services	<b>17</b>	<b>25</b> Utilities	<b>26</b>	
		<b>26</b> Wages (less employment credits)	<b>27a</b>	
		<b>27a</b> Other expenses (from line 48)	<b>27b</b>	
		<b>b</b> <b>Reserved for future use</b>	<b>28</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>		<b>29</b>	<b>7,085.</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>30</b>	
<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>31</b>	<b>7,085.</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>			

**32** If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.  
**32b** ☐ Some investment is not at risk.

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

**43** When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_\_

**44** Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**

**46** Do you (or your spouse) have another vehicle available for personal use?. . . . . ☐ **Yes** ☐ **No**

**47a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

[illegible]

**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)

Social security number of person  
with self-employment income

Karen H Casteel

416-21-0891

**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**

63,753.

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

**3**

63,753.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3  
**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**4a**

58,876.

**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**

58,876.

**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**

58,876.

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022

**7**

147,000

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11

**8a**

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

**8b**

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

**8c**

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

**8d**

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

**9**

147,000.

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

**10**

7,301.

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

**11**

1,707.

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

**12**

9,008.

**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**

4,504.

**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 ( $\frac{2}{3}$ ) 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 ( $\frac{2}{3}$ ) 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.

**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)

Social security number of person  
with self-employment income

Jeffery P Casteel

421-17-4856

**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.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</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 . . . . .	<b>1b</b> ( )	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> 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 . . . . .	<b>2</b>	7,085.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	7,085.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .	<b>4a</b>	6,543.
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .	<b>4c</b>	6,543.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	0.
<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>	6,543.
<b>7</b> 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 . . . . .	<b>7</b>	147,000
<b>8a</b> 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 . . . . .	<b>8a</b>	
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	147,000.
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	811.
<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	190.
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> . . . . .	<b>12</b>	1,001.
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>	501.

**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.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	6,040
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,040. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**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.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<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.

Form **8995**Department of the Treasury  
Internal Revenue Service**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.

OMB No. 1545-2294

**2022**Attachment  
Sequence No. **55**

Name(s) shown on return

Karen H &amp; Jeffery P Casteel

Your taxpayer identification number

416-21-0891

**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	Casteel Southeast Sports LLC	81-3563898	58,385.
ii	Jeffery P Casteel	421-17-4856	0.
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	58,385.	
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	58,385.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		11,677.
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		11,677.
11	Taxable income before qualified business income deduction (see instructions)	11	49,262.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	49,262.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		9,852.
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		9,852.
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. )	

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

REV 03/22/23 Initial.qxd:sp

Form **8995** (2022)

Net Investment Income Tax—  
Individuals, Estates, and Trusts

OMB No. 1545-2227

Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.2022  
Attachment  
Sequence No. 72

Name(s) shown on your tax return

Karen H &amp; Jeffery P Casteel

Your social security number or EIN

416-21-0891

**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	80.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	70,838.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-70,838.
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	80.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	1.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	1.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	1.

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	79.
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	13	348,076.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	98,076.
16	Enter the smaller of line 12 or line 15	16	79.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	3.
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

Form **8962**Department of the Treasury  
Internal Revenue Service**Premium Tax Credit (PTC)**

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

Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

Karen H &amp; Jeffery P Casteel

416-21-0891

**A.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

<b>1</b> Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	<b>2</b>
<b>2a</b> Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	348,076.
<b>b</b> Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	
<b>3</b> Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	348,076.
<b>4</b> Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input checked="" type="checkbox"/> Other 48 states and DC . . . . .	<b>4</b>	17,420.
<b>5</b> Household income as a percentage of federal poverty line (see instructions) . . . . .	<b>5</b>	401 %
<b>6</b> Reserved for future use . . . . .		
<b>7</b> Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	<b>7</b>	0.0850
<b>8a</b> Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount . . . . .	<b>8a</b>	29,586.
<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount . . . . .	<b>8b</b>	2,466.

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.  
☐ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
<b>11</b> Annual Totals	18,619.	25,041.	29,586.	0.	0.	18,252.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						
<b>24</b> Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . . . . .	<b>24</b>	0.				
<b>25</b> Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . . . . .	<b>25</b>	18,252.				
<b>26</b> Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .	<b>26</b>					

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b> Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here . . . . .	<b>27</b>	18,252.
<b>28</b> Repayment limitation (see instructions) . . . . .	<b>28</b>	
<b>29</b> Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2 . . . . .	<b>29</b>	18,252.

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

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REV 03/22/23 Intui

Form **8962** (2022)

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns (a), (b), and (f). Compute the amounts for lines 12-23, columns (c)-(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part V.

<b>35</b>	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
<b>36</b>	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2022

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Karen H &amp; Jeffery P Casteel

Business or activity to which this form relates

Sch C sporting events

Identifying number

416-21-0891

**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.

1	Maximum amount (see instructions)	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	8,000.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	IPADS, RADARS, CHARGERS	8,000.	8,000.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	8,000.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	8,000.
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	78,838.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	8,000.
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	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.)**

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	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 2022 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
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	01/22	3,076.	39 yrs.	MM	S/L	0.

**Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative 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
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

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

21	Listed property. Enter amount from line 28	21	
22	Total. 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	22	8,000.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**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.)

**24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **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:								
CADILAC ESCALADE	01/01/2022	100.00 %						
		%						
		%						
<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 (don't include commuting miles) . . . . .	7,488					
<b>31</b> Total commuting miles driven during the year . . . . .						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	0					
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	7,488					
<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 . . . . .		

**Note:** 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 2022 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2022 tax year . . . . . <b>43</b>					
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . . <b>44</b>					

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

▶ Attach to your income tax return

Name(s) Shown on Return Karen H & Jeffery P Casteel	Identification Number 416-21-0891
--	--------------------------------------

Tax Year: 2022

**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: 12/31/2022

7 Year Property

**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: \_\_\_\_\_


**Additional Information From 2022 Federal Tax Return****Schedule C (sporting events): Profit or Loss from Business****Line 48 Other Expenses****Continuation Statement**

Description	Amount
maintenance fees	57,682.
STAFFING	62,450.
BUSINESS MARKETING GIFTS	50,000.
<b>Total</b>	170,132.