

TAX YEAR 2022 TOOLKIT

www.support.crosslinktaxtech.com

Deductions and Exemptions

Standard Deductions

		annual	additional age 65 or older or
single	2022	\$12,950	\$1,750
	2021	\$12,550	\$1,700
head of household	2022	\$19,400	\$1,750
	2021	\$18,800	\$1,700
married, filing jointly	2022	\$25,900	\$1,400
	2021	\$25,100	\$1,350
married, filing separately	2022	\$12,950	\$1,400
	2021	\$12,550	\$1,350
qualifying surviving spouse with dependent child	2022	\$25,900	\$1,400
	2021	\$25,100	\$1,350

Personal Exemption

	2022	2021
individual exemption	\$0	\$0
qualifying relative income limit	\$4,400	\$4,300

2022 Filing Requirements Chart for MOST Taxpayers

IF your filing status is...	AND at the end of 2022 you were...	THEN file a return if your gross income was at least...
single	under 65	\$12,950
	65 or older	\$14,700
head of household	under 65	\$19,400
	65 or older	\$21,150
married, filing jointly	under 65 (both spouses)	\$25,900
	65 or older (one spouse)	\$27,300
	65 or older (both spouses)	\$28,700
married, filing separately	any age	\$5
qualifying surviving spouse with dependent child	under 65	\$25,900
	65 or older	\$27,300

IRS Phone Numbers

Taxpayer Assistance	800-829-1040	Refund Offsets	800-304-3107
Refund Information	800-829-4477	Fraud Reporting	800-829-0433

Schedule A Items

property/real estate taxes	Line 5b
mortgage interest paid	Line 8a
cash charitable contributions	Line 11

Mileage Rates

Rates 1/1 - 6/30 Rates 7/1 - 12/31

medical/moving	18¢ per mile	22¢ per mile
charitable	14¢ per mile	14¢ per mile
business	58.5¢ per mile	62.5¢ per mile

Credits

Earned Income Credit

	max credit	phase-out (individual/mfj)
no qualifying children	\$560	\$16,480/\$22,610
1 qualifying child	\$3,733	\$43,492/\$49,622
2 qualifying children	\$6,164	\$49,399/\$55,529
3 qualifying children	\$6,935	\$53,057/\$59,187

*The investment income limit is \$10,300.

Education Credits

	max credit	MAGI limits (individual/mfj)
American Opportunity	\$2,500	\$90,000/\$180,000
Lifetime Learning	\$2,000	\$90,000/\$180,000

Adoption Credit

2022 max credit	MAGI phase-out limits
\$14,890* per child	\$223,410/\$263,410

*Credit is nonrefundable, which means it is limited to your tax liability for the year.

Child Tax Credit

	max credit	phase-out (individual/mfj)
Child Tax Credit	\$2,000	\$200,000/\$400,000
Additional Child Tax Credit*	\$1,500	\$200,000/\$400,000

*Credit is nonrefundable, which means it is limited to your tax liability for the year.

Per Diem Rates

non-transportation worker	\$64 per day*
transportation worker	\$69 per day*

*Non transportation workers are subject to 50% and transportation workers are subject to 80%
*These are the lowest cost options. Higher per diem rates may exist for specific zones within the US
reference IRS Notice 2021-52.

Business Codes

carpenter	238350	painter	238320
cleaning	561720	plumber	238220
daycare	624410	all other services	812990
hairstylist	812112	roofing	238160
lawncare	541320	taxi/ride share	485300
mechanic	811110	local trucking	484110
courier (Doordash, etc)	492000	long haul trucking	484120

2022 Standard Meal and Snack Rates for Continental U.S.

breakfast	\$1.40	dinner	\$2.63
lunch	\$2.63	all day	\$8.95
snack - up to 3 per day	\$0.78		

*Alaska and Hawaii Standard Rates will differ from the above rates.

Adjustments to Gross Income

educator expense	Schedule 1 Line 11
IRA contribution deduction	Schedule 1 Line 20
student loan interest deduction	Schedule 1 Line 21