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## 2023 Tax Return(s)

**Prepared for**                      Testing & Spouse Basic  
   Client Code: 22A2La:V1

**Account Number**                150198  
**Release Number**                2023.03040

**Prepared by**

**Processing**                      Date: 10/02/2025  
   Time: 10:03:16

**Special  
Instructions**

**Messages**

## Return Information

### CAUTION

Form: Form 1040

- Federal Elections. An entry is present in the return indicating the taxpayer is a real estate professional. If the Section 469(c) election is needed for the taxpayer, enter an "X" on Interview Form FE-1, Box 45. (21191)
- Form 1040. Form 1040, Line 19 or Line 28 has an amount and each dependent claiming the child tax credit or additional child tax credit must have a valid social security number. A dependent with an ATIN or ITIN has been entered and is only eligible for the credit for other dependents. Please review the dependent section on Form 1040, page 1, columns 2 and 4 and make any necessary changes. (23297)
- Form 8283. The IRS requires non-cash charitable contributions carried over from prior years to be shown on Form 8283 in the current year if the total allowed amount of those carryovers exceeds \$500. To produce a Form 8283 just for these carryovers, enter an 'X' on either Interview Form A-6, Box 170 or Interview Form A-8, Box 46 and enter the same detail information as applied in the year of the contribution. Also attach any supporting documentation (such as a qualified appraisal) as applied in the year of the contribution. The Form 8283 and any supporting documentation may go as an optional PDF on Interview Form EF-PDF1. If mailing in the Form 8283 and any supporting documentation with Form 8453, an entry must be made on Interview Form EF-3, Box 52. (28898)
- Form 8995. A Schedule C or Schedule F is present in the return, but the income has not been carried to Form 8995 for use in calculating the qualified business income deduction. Please review the return and if the Schedule C or Schedule F qualifies, enter the Entity Type and Entity Number on Interview Form QBI-1 and recalculate the return. (28937)
- State PPP. Federal provisions exclude Paycheck Protection Program (PPP) loans from income. Certain states have not conformed or may have partially conformed or delayed conformity to the federal rules. The program does not automatically adjust income for affected states. The preparer should determine the nature of the adjustment and how it should be reflected on the tax return. Federal and state level input/overrides are available to adjust any affected lines on the tax return. (29243)

## Return Information

- Schedule E. The taxpayer owns an interest in an entity that may have reporting responsibilities under the Corporate Transparency Act. To determine taxpayer's reporting obligations, if any, and to review reporting requirements, visit <https://www.fincen.gov/boi>. For further information on, or to purchase, a Wolters Kluwer solution, please visit <https://www.wolterskluwer.com/en/solutions/cch-axcess/beneficial-ownership>. (29881)

Form: Form 1040

- Form 8867. Preparers must meet specific due diligence requirements set forth in Treasury Regulations when preparing returns and claims for refund involving any applicable credits or HOH filing status. To meet these due diligence requirements, additional questions may need to be asked and additional information may need to be obtained to determine eligibility for and the amount of the EIC, AOTC, CTC/ACTC/ODC and HOH filing status. Failure to meet the EIC, AOTC, CTC/ACTC/ODC, and HOH filing status due diligence requirements could result in a \$600 penalty for each failure. See section 6695(g) and Temporary Regulation section 1.6695-2T. (20053)

Form: 1 Sheet: 1 Box: 44

- Form 1040. An ITIN with middle digits of "70" through "88", "90" through "92" or "94" through "99" is present for the taxpayer, spouse, or a dependent. ITINs with middle digits of "70" through "88" are expired. ITINs with middle digits "90" through "92" and "94" through "99" are expired if they were assigned before 2013. Form W-7 must be filed to renew them. If Form W-7 has been filed and the ITIN has been renewed, this diagnostic can be ignored. (20423)

Form: 3 Sheet: 1 Box: 43

- Form 1040. A Preparer Tax Identification Number (PTIN) is mandatory on all returns prepared by a paid preparer beginning on January 1, 2011. A social security number (SSN) is no longer allowable as the preparer identifying number. Regulation Section 1.6109-2 requires paid preparers to enter their PTIN in lieu of their SSN on all returns. PTINs obtained for the 2023 filing season expire on December 31, 2023. Using SSN instead of PTIN may subject the paid preparer to penalties and you will likely be contacted by the IRS if you choose to file without a PTIN. For more information about PTINs or for PTIN renewal, please visit [www.irs.gov/ptin](http://www.irs.gov/ptin).

The PTIN has not been entered in Office Manager or Interview Form 3, Box 43 for this return. Please verify the input and recalculate the return. (24797)

## Return Information

Form: 1A    Sheet: 1    Box: 38

- Form 1040. The question regarding digital assets has been assumed "No." Please review this area and make a determination as to whether the answer should be "Yes" or "No." Enter the information on Interview Form 1A, Box 38 and recalculate the return if necessary. (24787)

Form: IRS-1099DIV    Sheet: 1    Box: 153

- Schedule B. The question pertaining to a foreign account has been answered 'yes.' FinCEN Form 114 may be required to be filed separately. However, no input has been entered on Interview Form BNK-2 and/or BNK-2A. (28475)

Form: T-14    Sheet: 1    Box: 50

- Schedule J. Incomplete input has been entered on Interview Form T-14 to properly calculate the 2020 tax. Schedule J has not been prepared. Please review 2020 taxable income, filing status, and tax input and rerun the return. (20166)

Form: P-17    Sheet: 1    Box: 32

- Schedule EIC. This return includes passive asset transactions which are not included in the calculation of passive investment income for EIC purposes, except to the extent included in EIC net capital gains. Net capital gains for EIC purposes is the amount reported on Form 1040, line 7 less any section 1231 gains. If this return includes any passive asset transaction gains or losses not included in EIC net capital gains, redetermine EIC investment income and enter as an override on federal Interview Form P-17, Box 32 and recalculate the return. (20128)

Form: Form 3800

- Form 3800. An entry has not been made on Interview Form P-7, Box 76 for the portion of itemized deductions that apply to the entity. Itemized deductions have not been taken into account when calculating the entity's income for limiting the credit from Form 6765. (29889)

## Return Information

Form: N-4    Sheet: 1    Box: 61

- Form 8582-CR. A passive activity credit carryover was entered for the Biofuel Producer Credit using a code of 15 in Interview Form N-4, Box 60. The alcohol mixtures, alcohol, and small ethanol producer credits expired for fuels sold or used after 2011. Unused portions of these credits (for all tax years) cannot be carried to 2023. The cellulosic biofuel credits have not expired and may be carried to 2023.

The assumption has been made that the amounts entered on Interview Form N-4 do not include amounts for the expired credits. If this is incorrect the amounts entered as available for carryover and used in prior years must be adjusted.

Passive activity credit carryover for the cellulosic biofuel credits should be entered using a code of 55. (25741)

Form: K-1    Entity: 4

- Schedule E. A Publicly Traded Partnership (PTP) has been classified as a "Materially participating real estate professional." This is an input error. Please change the classification code and rerun the return. (21996)

Form: IRS-K1 1041    Sheet: 1    Box: 275

- Schedule E. Input, for either the section 179 deduction or section 179 carryover, has been made for an entity designated as an estate or trust. While the deduction is not normally allowed for an estate or trust the deduction may be allowed if the passthrough activity is a grantor trust. Verify that the section 179 deduction or carryover should be present for this activity. (24593)

Form: K-1    Entity: 3

- Schedule E. A deduction for the aggregate loss, a disposition of stock, a distribution or a repayment of loans for K1S is being reported in the return. However, Form 7203 is not being prepared. If the taxpayer reports a loss, receives a distribution, disposes of stock or receives a loan repayment, the required basis limitation must be included with the return. Form 7203 for the S corporation can be requested on Interview Form N-1. (28721)

Form: C-4    Sheet: 1    Box: 37

- Schedule C. Interview Form C-4. Neither the percent of automobile business use nor the total mileage and business mileage have been entered. This may be an input error. The business use percent has been assumed to be 100 percent. (24500)

## Return Information

Form: FD eFile

- Electronic Filing. Section 17 of the Worker, Homeownership, and Business Assistance Act of 2009 amended IRC Sec. 6011 and implemented an electronic filing mandate. All tax return preparers who, in 2023, prepare 11 or more fiduciary and individual income tax returns must file them electronically. In order to select this return for electronic filing with the IRS, review entries on Interview Form EF-1, Box 30 and in Office Manager. In order to select the E-File Opt-Out Request Form, Form 8948, make the applicable entries on Interview Form EF-4. (25415)

Form: 1    Sheet: 1    Box: 299

- Form 1040. The Department of Revenue for certain states require verification of data that was transferred from the prior year. Please verify the FEINs, SSNs, addresses, state ID information and state withholding account numbers. An entry must be made at the top of Interview Form 1, in Box 299, in order to electronically file this return. The following states have this requirement: Wisconsin. (27285)

Form: WI 1

- Wisconsin. No entry has been made on Interview Form WI1, Box 75 or 76 for sales and use tax. An assumption has been made that there is no sales tax to report, and the zero sales tax due certification field has been checked. If the return is in error, make corrections and rerun the return. (20020)

### INFORMATIONAL

Form: Form 1040

- Form 8582(AMT). Form 8582(AMT) and its supporting statements have been prepared to provide suspended loss carryover information for alternative minimum tax purposes for future years. (35922)

Form: Form 1040

- Form 6251. Alternative minimum taxable income is \$ -3553. (33201)

Form: 1    Sheet: 1    Box: 116

- Form 1040. Dependent child with a code of "XN", "XC" or "XNC" has been entered on federal Interview Form 1. Form(s) 8332 should be attached before filing this return. (31201)

## Return Information

Form: Form 1040

- Form 1040. The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply. (32265)

Form: 1 Sheet: 2 Box: 124

- Form 1040. Dependent Dependent NoCTC uses code "NC" or "XNC". The other dependent credit has not been calculated. If the credit for other dependent is desired, please revise the input to use code "O" and recalculate the return. (31753)

Form: 1 Sheet: 4 Box: 110

- Form 1040. Dependent Dependent NOCTCAndForm uses code "NC" or "XNC". The other dependent credit has not been calculated. If the credit for other dependent is desired, please revise the input to use code "O" and recalculate the return. (31753)

Form: Form 1040

- Schedule J. Input is present on Interview Form T-14 for farm income averaging. Schedule J has been calculated and it has been determined that income averaging is not advantageous. The system calculates the elected farm income based on taxable income (less capital gains) and the marginal tax rates of ordinary income. (The effects that capital gains and their rates would have are ignored.) This may not be the optimal amount of elected farm income. Review the return and, if necessary, override the elected farm income with an entry on Interview Form T-14, Box 33. Note the election to use farm income averaging this year will impact future farm income averaging computations. (31068)

Form: IRS-1099DIV Sheet: 1 Box: 155

- Schedule B. The question pertaining to a foreign trust has been answered 'yes.' See Schedule B instructions. Form 3520 may be required. (30393)

Form: C-1 Sheet: 1 Box: 31

- Schedule C. No principal business code was entered on Interview Form C-1, Box 31 for schC. This does not affect calculations, but it should be entered before filing the return. (30455)

## Return Information

Form: C-3    Sheet: 1    Box: 39

- Schedule C. Input for the questions regarding filing Form(s) 1099 were left blank. The default answer "No" has been checked for question I and question J has been left blank. To change these answers, make an entry on Interview Form C-3, Box 39 and/or Box 40. (37706)

Form: D-1    Sheet: 1    Box: 34

- Schedule D. A 1099-B code of "A" has been used and the applicable Form 8949 has been prepared based on Office Manager input. If this is in error, please correct the input and recalculate the return. (37681)

Form: E-1    Sheet: 1    Box: 51

- Schedule E. Input for the question "Did you make any payments in 2023 that would require you to file Form(s) 1099" was left blank. The default answer "No" has been checked. To change this to "Yes" make an entry in Interview Form E-1, Box 51. (37699)

Form: Sch E P2

- Form 8582. A nonpassive activity with a prior year suspended passive loss has been entered. This loss has been applied against the activity's current net income, if any. Any unused carryover was then applied against other passive activities. (36505)

Form: F-1    Sheet: 2    Box: 31

- Schedule F. No agricultural activity code was entered on Interview Form F-1 for . This does not affect calculations, but it should be entered before filing the return. (30093)

Form: F-1    Sheet: 2    Box: 30

- Schedule F. No entry was made on Interview Form F-1 for principal product. This does not affect any calculation, but it should be entered before filing the return. (31331)

Form: F-1    Sheet: 1    Box: 51

- Schedule F. Input for the question "Did you make any payments in 2023 that would require you to file Form(s) 1099" was left blank. The default answer "No" has been checked. To change this to "Yes" make an entry in Interview Form F-1, Box 51. (37710)



## Return Information

Form: F-1    Sheet: 2    Box: 51

- Schedule F. Input for the question "Did you make any payments in 2023 that would require you to file Form(s) 1099" was left blank. The default answer "No" has been checked. To change this to "Yes" make an entry in Interview Form F-1, Box 51. (37710)

Form: A-10    Sheet: 1    Box: 79

- Form 2106. For automobile number 1, neither the 2023 percent of automobile business use/exclusion nor the total mileage and business mileage has been entered on Interview Form A-10, A-11 or DP-3. This may be an input error. The 2022 percent excluded amount from Interview Form DP-3 or A-11 has been used if entered, otherwise the business use is assumed to be 100 percent. (30177)

Form: Form 4797 P1

- Form 4797. The amount of nonrecaptured net Section 1231 losses to be applied in future years is \$ 10007. (31345)

Form: Form 5329    Entity: 1

- Form 5329. Excess contributions have been calculated on a traditional IRA, Roth IRA, Coverdell ESA, Archer MSA, HSA or ABLE account, but the value of the IRA, ESA, MSA, HSA or ABLE account as of December 31 has not been entered. Without the value, no penalty calculation is made.  
For traditional IRAs, enter the value on Interview Form M-22, Box 72 or Interview Form T-7, Box 46.  
For Roth IRAs, enter the value on Interview Form T-7, Box 46.  
For Coverdell ESAs, enter the value on Interview Form IRS-1099Q, Box 63 or Interview Form T-7, Box 46.  
For Archer MSAs, enter the value on Interview Form M-17, Box 47 or 48 or Interview Form T-7, Box 46.  
For HSAs, enter the value on Interview Form M-19, Box 45 or Interview Form T-7, Box 46.  
For ABLE accounts, enter the value on Interview Form T-7, Box 46. (31429)

## Return Information

Form: Form 5329      Entity: 2

- Form 5329. Excess contributions have been calculated on a traditional IRA, Roth IRA, Coverdell ESA, Archer MSA, HSA or ABLE account, but the value of the IRA, ESA, MSA, HSA or ABLE account as of December 31 has not been entered. Without the value, no penalty calculation is made.  
For traditional IRAs, enter the value on Interview Form M-22, Box 72 or Interview Form T-7, Box 46.  
For Roth IRAs, enter the value on Interview Form T-7, Box 46.  
For Coverdell ESAs, enter the value on Interview Form IRS-1099Q, Box 63 or Interview Form T-7, Box 46.  
For Archer MSAs, enter the value on Interview Form M-17, Box 47 or 48 or Interview Form T-7, Box 46.  
For HSAs, enter the value on Interview Form M-19, Box 45 or Interview Form T-7, Box 46.  
For ABLE accounts, enter the value on Interview Form T-7, Box 46. (31429)

Form: Depreciation      Entity: 3

- Depreciation. Asset number 3, Auto. Straight line depreciation (ADS) has been calculated for this MACRS asset since the current year business use is 50% or less. (30444)

Form: Depreciation      Entity: 4

- Depreciation. Asset number 4, Auto w/ exp. Straight line depreciation (ADS) has been calculated for this MACRS asset since the current year business use is 50% or less. (30444)

Form: Depreciation      Entity: 3

- Depreciation. Asset number 3, Auto. The net business use accumulated depreciation (exclusive of Section 179 expense) at year end is \$4734. The net business use accumulated AMT depreciation at year end is \$4734. (33850)

Form: Depreciation      Entity: 4

- Depreciation. Asset number 4, Auto w/ exp. The net business use accumulated depreciation (exclusive of Section 179 expense) at year end is \$5520. The net business use accumulated AMT depreciation at year end is \$5520. (33850)

Form: Depreciation      Entity: 8

- Depreciation. Asset number 8, Auto Asset. The net business use accumulated depreciation (exclusive of Section 179 expense) at year end is \$13000. The net business use accumulated AMT depreciation at year end is \$13000. (33850)

## Return Information

Form: 3    Sheet: 1    Box: 41

- Electronic Filing. The paid preparer information is missing in Office Manager. In order to enter the preparer information, open Office Manager, select Configure Tax Applications. Choose an office group, select Signature Block and click Setup. Enter the firm information here. If preparer information is not wanted in Office Manager, you may use the overrides on Interview Form 3 to add or suppress preparer information. (32264)

Form: WI 1

- Wisconsin. A revised federal Form 8582 has been calculated for Wisconsin. Adjustments are made for the differences between the federal 8582 and the Wisconsin revised federal Form 8582 on Wisconsin Schedule I. Other adjustments may be made on Interview Forms WI2, WI3 or WI13. (33008)
- Wisconsin. Each dependent on Schedule EIC must have a valid relationship entered. Valid relationships are: Son, Daughter, Grandchild, Sister, Brother, Nephew, Niece, or Foster child. Please review your input on federal Interview Form 1 and verify a valid relationship has been entered for each dependent. (34689)
- Wisconsin. Wisconsin requires that the name of the county the taxpayer lived in at the end of 2023 or before leaving Wisconsin be indicated on the applicable form. Enter the county on Interview Form WI1 and recalculate the return. (35032)
- Wisconsin. Wisconsin requires that the number of the school district the taxpayer lived in at the end of 2023 or before leaving Wisconsin be indicated on the applicable form. Enter the number of the school district on Interview Form WI1, and recalculate the return. (35033)

## Tax Return Carryovers to 2024

NAME: **Testing & Spouse Basic**

ID Number: **090-90-9099**

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
1040	NOL C/O from 2021	1040			21.
1040	NOL C/O from 2022	1040			16430.
Sch A	2022 Conservation Real Property - 50% limit	Sch A			4806.
Sch A	2021 Conservation Real Property - 50% limit	Sch A			2000.
Sch A	2020 Conservation Real Property - 50% limit	Sch A			2001.
Sch A	2019 Conservation Real Property - 50% limit	Sch A			2002.
Sch A	2018 Conservation Real Property - 50% limit	Sch A			2003.
Sch A	2017 Conservation Real Property - 50% limit	Sch A			2004.
Sch A	2016 Conservation Real Property - 50% limit	Sch A			2005.
Sch A	2015 Conservation Real Property - 50% limit	Sch A			2006.
Sch A	2014 Conservation Real Property - 50% limit	Sch A			2007.
Sch A	2013 Conservation Real Property - 50% limit	Sch A			2008.
Sch A	2012 Conservation Real Property - 50% limit	Sch A			2009.
Sch A	2011 Conservation Real Property - 50% limit	Sch A			2010.
Sch A	2010 Conservation Real Property - 50% limit	Sch A			2011.
Sch A	2009 Conservation Real Property - 50% limit	Sch A			2012.
Sch A	2022 Contributions - 30% limit	Sch A			726.
Sch A	2022 Contributions - 20% limit	Sch A			802.
Sch A	2021 Contributions - 20% limit	Sch A			600.
Sch A	2020 Contributions - 20% limit	Sch A			601.
Sch A	2019 Contributions - 20% limit	Sch A			602.
Sch D	Short-Term Capital Loss	Sch D			27043.
Sch D	Long-Term Capital Loss	Sch D			32540.
SchD AMT	Short-Term Capital Loss	SchD AMT			8429.
SchD AMT	Long-Term Capital Loss	SchD AMT			16490.
3800	General Business Credit C/O from 2022 - Disabled Access	3800			34.
3800	General Business Credit C/O from 2022 - Renewable Elec (Post-1st 4 Years)	3800			43.

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## Tax Return Carryovers to 2024

NAME: **Testing & Spouse Basic**

ID Number: **090-90-9099**

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
3800	General Business Credit C/O from 2022 - Indian Employment	3800			342.
3800	General Business Credit C/O from 2022 - Biodiesel And Renewable Diesel	3800			244.
4797	2022 Sec 1231 Losses Subject to Recapture Rules	4797			10007.
4797AMT	2022 Sec 1231 Losses Subject to Recapture Rules	4797AMT			8.
4952	Investment Interest Expense	Sch A			4603.
4952	Investment Interest - Sch E - K1T	Sch E P2	1		962.
4952AMT	Investment Interest Expense	Sch A			5434.
6251	AMT NOL C/O from 2021	1040			23.
6251	AMT 2022 Conservation Real Property - 50% limit	Sch A			4806.
6251	AMT 2021 Conservation Real Property - 50% limit	Sch A			2015.
6251	AMT 2020 Conservation Real Property - 50% limit	Sch A			2016.
6251	AMT 2019 Conservation Real Property - 50% limit	Sch A			2017.
6251	AMT 2018 Conservation Real Property - 50% limit	Sch A			2018.
6251	AMT 2017 Conservation Real Property - 50% limit	Sch A			2019.
6251	AMT 2016 Conservation Real Property - 50% limit	Sch A			2020.
6251	AMT 2015 Conservation Real Property - 50% limit	Sch A			2021.
6251	AMT 2014 Conservation Real Property - 50% limit	Sch A			2022.
6251	AMT 2013 Conservation Real Property - 50% limit	Sch A			2023.
6251	AMT 2012 Conservation Real Property - 50% limit	Sch A			2024.
6251	AMT 2011 Conservation Real Property - 50% limit	Sch A			2025.
6251	AMT 2010 Conservation Real Property - 50% limit	Sch A			2026.
6251	AMT 2009 Conservation Real Property - 50% limit	Sch A			2027.
6251	AMT 2022 Contributions - 20% limit	Sch A			802.
6251	AMT 2021 Contributions - 20% limit	Sch A			120.
6765	Income Limitation - K1T	Sch E P2	1		42.
8582	Passive Loss - schC	Sch C	1		28962.
8582	State Passive Loss - schC	Sch C	1		28555.

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## Tax Return Carryovers to 2024

NAME: **Testing & Spouse Basic**

ID Number: **090-90-9099**

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
8582	Suspended Loss - R1 ST	Sch D			708.
8582	Suspended Loss - R1 Lt	Sch D			503.
8582	Suspended Loss - K1S ST	Sch D			2655.
8582	Suspended Loss - K1S Lt	Sch D			452.
8582	Suspended Loss - K1S 28	Sch D			3548.
8582	Suspended Loss - K1T sT	Sch D			6842.
8582	Suspended Loss - K1T LT	Sch D			6987.
8582	Suspended Loss - K1T 28	Sch D			4467.
8582	Suspended Loss - F1 St	Sch D			654.
8582	Suspended Loss - F1 Lt	Sch D			4908.
8582	Suspended Loss - F1 28	Sch D			3868.
8582	Suspended Loss - Frent1 28	Sch D			4712.
8582	Suspended Loss - Frnet st	Sch D			694.
8582	Suspended Loss - frent1 lt	Sch D			1839.
8582	Suspended Loss - C1 St	Sch D			11178.
8582	State Suspended Loss - C1 St	Sch D			11077.
8582	Suspended Loss - C1 LT	Sch D			1433.
8582	State Suspended Loss - C1 LT	Sch D			1420.
8582	Suspended Loss - C1 28	Sch D			3167.
8582	State Suspended Loss - C1 28	Sch D			3138.
8582	Passive Activity Loss - R1	Sch E P1	1		7647.
8582	State Passive Activity Loss - R1	Sch E P1	1		7666.
8582	Passive Activity Loss - K1T	Sch E P2	1		1956.
8582	Passive Activity Loss - K1S	Sch E P2	3		1844.
PTP Wkst	Passive Activity Loss - First PTP	Sch E P2	4		1200.
8582	State Passive Activity Loss - K1S	Sch E P2	3	WI	1828.
8582	State Passive Activity Loss - K1T	Sch E P2	1	WI	1947.

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## Tax Return Carryovers to 2024

NAME: Testing &amp; Spouse Basic

ID Number: 090-90-9099

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
8582	Short-term Cap PAL - K1T	Sch E P2	1		893.
8582	Long-term Cap PAL - K1T	Sch E P2	1		895.
8582	Long-term Cap 28% PAL - K1T	Sch E P2	1		895.
8582	State Short-term Cap PAL - K1T	Sch E P2	1	WI	885.
8582	State Long-term Cap PAL - K1T	Sch E P2	1	WI	1773.
PTP Wkst	Short-term Cap PAL - First PTP	Sch E P2	4		2500.
PTP Wkst	Long-term Cap 28% PAL - First PTP	Sch E P2	4		4000.
PTP Wkst	Long-term Cap 0/15% PAL - First PTP	Sch E P2	4		3500.
PTP Wkst	State Long-term Cap PAL - First PTP	Sch E P2	4	WI	7500.
8582	Sec 1231 PAL - K1T	Sch E P2	1		764.
8582	Ordinary 4797 PAL - K1T	Sch E P2	1		1839.
8582	State Sec 1231 PAL - K1T	Sch E P2	1	WI	758.
8582	State Ordinary 4797 PAL - K1T	Sch E P2	1	WI	1822.
PTP Wkst	Sec 1231 PAL - First PTP	Sch E P2	4		5100.
PTP Wkst	Ordinary 4797 PAL - First PTP	Sch E P2	4		4100.
8582	Passive Loss - Farm	Sch F	1		35497.
8582	State Passive Loss - Farm	Sch F	1		35176.
8582	Passive Loss - Frent	Sch F	2		2479.
8582	State Passive Loss - Frent	Sch F	2		2457.
8582	Suspended Loss - Rental 1231 loss	4797			11272.
8582	Suspended Loss - schC ord	4797			4665.
8582	Suspended Loss - k1t 28	4797			3718.
8582	Suspended Loss - k1T ord	4797			2479.
8582	Suspended Loss - K1T 1231	4797			3471.
8582	Suspended Loss - K1S 1231	4797			744.
8582	Suspended Loss - K1S ord	4797			11800.
8582	Suspended Loss - R1 ord	4797			678.

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## Tax Return Carryovers to 2024

NAME: **Testing & Spouse Basic**

ID Number: **090-90-9099**

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
8582	Suspended Loss - C1 1231	4797			303.
8582	Suspended Loss - F1 1231	4797			547.
8582	Suspended Loss - f1 ord	4797			594.
8582	Suspended Loss - frent 1231	4797			220.
8582	Suspended Loss - frent ord	4797			989.
8582AMT	Passive Loss - schC	Sch C	1		28931.
8582AMT	Suspended Loss - R1 ST	Sch D			814.
8582AMT	Suspended Loss - R1 Lt	Sch D			502.
8582AMT	Suspended Loss - K1S ST	Sch D			20446.
8582AMT	Suspended Loss - K1S Lt	Sch D			452.
8582AMT	Suspended Loss - K1S 28	Sch D			3538.
8582AMT	Suspended Loss - K1T sT	Sch D			6823.
8582AMT	Suspended Loss - K1T LT	Sch D			6967.
8582AMT	Suspended Loss - K1T 28	Sch D			4455.
8582AMT	Suspended Loss - F1 St	Sch D			661.
8582AMT	Suspended Loss - F1 Lt	Sch D			5061.
8582AMT	Suspended Loss - F1 28	Sch D			3901.
8582AMT	Suspended Loss - Frent1 28	Sch D			1645.
8582AMT	Suspended Loss - Frnet st	Sch D			315.
8582AMT	Suspended Loss - frent1 lt	Sch D			8345.
8582AMT	Suspended Loss - C1 St	Sch D			12163.
8582AMT	Suspended Loss - C1 LT	Sch D			1622.
8582AMT	Suspended Loss - C1 28	Sch D			2977.
8582AMT	Passive Activity Loss - R1	Sch E P1	1		7646.
8582AMT	Passive Activity Loss - K1T	Sch E P2	1		1760.
8582AMT	Passive Activity Loss - K1S	Sch E P2	3		356.
PTP AMT	Passive Activity Loss - First PTP	Sch E P2	4		1201.

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## Tax Return Carryovers to 2024

NAME: Testing &amp; Spouse Basic

ID Number: 090-90-9099

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
8582AMT	Short-term Cap PAL - K1T	Sch E P2	1		792.
8582AMT	Long-term Cap PAL - K1T	Sch E P2	1		793.
8582AMT	Long-term Cap 28% PAL - K1T	Sch E P2	1		794.
PTP AMT	Short-term Cap PAL - First PTP	Sch E P2	4		2501.
PTP AMT	Long-term Cap 28% PAL - First PTP	Sch E P2	4		4001.
PTP AMT	Long-term Cap 0/15% PAL - First PTP	Sch E P2	4		3501.
PTP AMT	State Long-term Cap PAL - First PTP	Sch E P2	4	WI	7502.
8582AMT	Sec 1231 PAL - K1T	Sch E P2	1		663.
8582AMT	Ordinary 4797 PAL - K1T	Sch E P2	1		1734.
PTP AMT	Sec 1231 PAL - First PTP	Sch E P2	4		5101.
PTP AMT	Ordinary 4797 PAL - First PTP	Sch E P2	4		4101.
8582AMT	Suspended Loss - Rental 1231 loss	4797			11244.
8582AMT	Suspended Loss - schC ord	4797			4855.
8582AMT	Suspended Loss - k1t 28	4797			5932.
8582AMT	Suspended Loss - k1T ord	4797			2473.
8582AMT	Suspended Loss - K1T 1231	4797			3462.
8582AMT	Suspended Loss - K1S 1231	4797			6525.
8582AMT	Suspended Loss - K1S ord	4797			1879.
8582AMT	Suspended Loss - R1 ord	4797			774.
8582AMT	Suspended Loss - C1 1231	4797			368.
8582AMT	Suspended Loss - F1 1231	4797			691.
8582AMT	Suspended Loss - f1 ord	4797			699.
8582AMT	Suspended Loss - frent 1231	4797			704.
8582AMT	Suspended Loss - frent ord	4797			1050.
8582CR	Regular Investment Credit	8582CR			49.
8582CR	Regular Investment Credit	8582CR			700.
8582CR	Other Passive Activity Credit	8582CR			8.

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# Tax Return Carryovers to 2024

NAME: Testing & Spouse Basic

ID Number: 090-90-9099

[illegible]

## 2023 Return Summary

Testing & Spouse Basic

090-90-9099

	Federal	Wisconsin
Adjusted Gross Income	29300.	29300.
Itemized or Standard Deduction	-33406.	-23185.
Additions/Subtractions to State Income	0.	-614.
Exemptions	0.	-5600.
Taxable Income	0.	0.
Tax	0.	0.
Income Tax Withheld	0.	0.
Earned Income Credit	-5975.	-2032.
Refundable/Additional Child Tax Credit	-4800.	
Amount Due <Refund>	-10775.	-2032.

### Additional Information:

#### Federal Tax Bracket

Average tax rate - 0.00%

Marginal tax rate - 0%

Wisconsin Tax Bracket - 0.00%

## 2023 Return Summary

Testing & Spouse Basic

090-90-9099

	Federal	Wisconsin
Residency	Full Year	Full Year
Filing Status	Married-Joint	Married-Joint
Number of Dependents	6	6
E-file Requested	No	No
Due Date	04/15/2024	04/15/2024
Extended Due Date		
Direct Deposit	N/A	N/A
Electronic Withdrawal	N/A	N/A
Date Calculated	10/02/2025	10/02/2025
Time Calculated	09:48:47	09:48:47
Release Version	2023.03040	2023.03040

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1, Sheet #1, Entity 1                      Box Cnt 47

30: "WI", 40: "Testing", 42: "Basic", 44: "090-90-9099", 45: "Spouse"  
49: "828-28-2888", 60: "metal", 61: "09/09/1978", 62: "X", 66: "N"  
67: "welding", 68: "08/08/1987", 69: "X", 72: "Y", 80: "442 mainstreet"  
81: "29apt", 82: "City", 83: "WI", 84: "54911", 90: "2", 110: "Todd"  
111: "H", 112: "Sweeny", 114: "429-14-8148", 115: "Son", 116: "CC"  
117: "EIC ONLY", 119: "Dependent", 121: "429-14-8181", 122: "daughter"  
123: "E", 124: "EICCTC", 126: "Dependent", 128: "924-94-8282", 129: "son"  
130: "EC", 140: "09/09/2009", 143: 1, 148: "321554", 152: "09/09/2010"  
155: 2, 160: "555666", 164: "09/09/2012", 167: 3, 172: "326566", 185: "S"  
190: "J"

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1, Sheet #2, Entity 1                      Box Cnt 23

110: "OtherDep", 112: "other", 114: "249-24-9249", 115: "uncle", 116: "O"  
117: "Dep No liv", 119: "Divorce", 121: "184-81-9419", 122: "son"  
123: "N", 124: "Dependent", 126: "NoCTC", 128: "194-94-9299", 130: "NC"  
140: "09/09/2020", 143: 4, 148: "114425", 152: "09/09/2010", 155: 5  
160: "551122", 164: "09/09/2011", 167: 6, 180: "T"

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1, Sheet #3, Entity 1                      Box Cnt 23

110: "DepNotLiv", 112: "NoForm", 114: "924-92-9249", 115: "son", 116: "XN"  
117: "Pro", 119: "Forma", 121: "249-29-2929", 123: "PF", 124: "Dependent"  
126: "AndForm", 128: "249-24-9924", 129: "son", 130: "XC"  
140: "09/09/2011", 143: 7, 144: "1", 152: "09/09/2011", 155: 8, 156: "4"  
164: "09/09/2011", 167: 9, 168: "3"

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1, Sheet #4, Entity 1                      Box Cnt 9

110: "Dependent", 112: "NOCTCAndForm", 114: "924-92-9299", 115: "son"  
116: "XNC", 140: "09/09/2012", 143: 10, 144: "2", 180: "T"

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2, Sheet #1, Entity 1                      Box Cnt 1

32: "X"

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3, Sheet #1, Entity 1                      Box Cnt 6

90: "The NOL carryover on the Net Operating Loss worksheet", 91: "X"  
92: "(Interview Form M-21) needs to be adjusted by any NOL carryback."  
93: "X", 94: "Address information has been transferred from the prior year."  
96: "Please review this information to ensure the information is correct."

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5, Sheet #1, Entity 1                      Box Cnt 1

91: -6270

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19, Sheet #1, Entity 1                      Box Cnt 1

70: "J"

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IRS-K1 1120S, Sheet #1, Entity 3                      Box Cnt 9

30: "T",    33: "3",    45: "K1S",    60: 3,    61: 3,    62: "WI",    530: 1844  
531: 356,    532: 1828

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A-1, Sheet #1, Entity 1                      Box Cnt 14

35: "S",    53: "S",    65: "S",    73: "T",    92: "other med d",    93: "D",    95: "S"  
98: "other med H",    99: "H",    101: "T",    104: "other med W1",    105: "W1"  
110: "other med w2",    111: "W3"

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A-1, Sheet #2, Entity 1                      Box Cnt 1

31: "T"

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A-1, Sheet #3, Entity 1                      Box Cnt 1

53: "S"

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A-2, Sheet #1, Entity 1                      Box Cnt 11

75: "RE taxes",    76: "2",    79: "S",    82: "additonal state/local",    83: "1"  
89: "personal property",    90: "3",    93: "T",    96: "local taxes",    97: "6"  
123: "CT"

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A-2, Sheet #2, Entity 1                      Box Cnt 2

47: "T",    50: "1"

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A-2, Sheet #3, Entity 1                      Box Cnt 2

47: "S",    50: "3"

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A-3, Sheet #1, Entity 1                      Box Cnt 12

33: "T",    38: "X",    39: "S",    55: "Some",    56: "Dude",    57: "191314141"  
59: "X",    67: "422 mainstreet",    68: "Iron mountain",    69: "MI",    70: "56708"

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A-3, Sheet #1, Entity 1                      Box Cnt 12

81: "S"

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A-4, Sheet #1, Entity 1                      Box Cnt 7

40: "paid someone interest", 43: "S"

46: "Disallowed Investment Interest Prior Years", 47: "D", 48: 4603

70: "T", 76: 5434

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A-5, Sheet #1, Entity 1                      Box Cnt 2

58: "NON CASH 50", 59: "2"

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IRS-K1 1041, Sheet #1, Entity 1                      Box Cnt 25

30: "T", 33: "3", 41: "K1T", 60: 1, 61: 1, 62: "WI", 280: 1014

281: 1005, 282: 818, 284: 893, 285: 885, 286: 792, 288: 895, 289: 1773

290: 793, 292: 895, 294: 794, 296: 1839, 297: 1822, 298: 1734, 300: 764

301: 758, 302: 663, 304: 962, 312: 942

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IRS-K1 1041, Sheet #2, Entity 6                      Box Cnt 14

30: "S", 40: "24-8742874", 41: "Estate", 60: 6, 81: "X", 136: 6, 178: 6  
179: "1", 220: "interst 1", 222: 6, 224: "MI", 237: 6, 240: 6

241: "otherincome"

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IRS-K1 1041, Sheet #3, Entity 6                      Box Cnt 5

220: "Interest 2", 222: 6, 225: "9", 240: 6, 241: "other income 2"

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1A, Sheet #1, Entity 1                      Box Cnt 21

31: "X", 65: "9069061999", 66: "8002221313", 67: "9067747722"

68: "8004221313", 71: "9061482213", 72: "4214211234", 73: "4210033311"

74: "1234148884", 75: "email@gmail.com", 76: "spouse@email.com", 77: "2"

78: "2", 79: "24718348913", 80: "824428188", 81: "MI", 82: "CA"

83: 9/ 9/2010, 84: 9/ 9/2011, 85: 9/ 9/2011, 86: 9/ 9/2018

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C-1, Sheet #1, Entity 1                      Box Cnt 6

36: "schC", 37: "800 main", 38: "appleton", 39: "WI", 40: "54911"

66: "X"

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C-3, Sheet #1, Entity 1                      Box Cnt 4

50: 10926,    52: 10895,    54: 10090,    56: 0

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C-4, Sheet #1, Entity 1                      Box Cnt 13

35: "1",    53: 1003,    75: "Auto Asset",    77: 8,    79: "A",    81: "ADS",    83: 5.00  
85: 100000,    87: 10000,    89: 10000,    91: 3000,    93: 3000,    109: "1"

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IRS-W2, Sheet #1, Entity 1                      Box Cnt 7

30: "T",    41: "wages",    54: 35000,    56: 35000,    57: 2170.00,    58: 35000  
59: 507.50

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IRS-1099INT, Sheet #1, Entity 1                      Box Cnt 6

30: "J",    40: "payer one",    152: "Y",    153: "Y",    154: "Canada",    155: "Y"

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IRS-1099DIV, Sheet #1, Entity 1                      Box Cnt 4

153: "Y",    154: "Canada",    155: "Y",    159: "Y"

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IRS-1099MISC, Sheet #1, Entity 1                      Box Cnt 8

30: "S",    40: "w2 G",    41: "244 mainstreet",    42: "kingsford",    43: "MI"  
44: "49299",    47: "9067747744",    48: "225588996"

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IRS-1099MISC, Sheet #2, Entity 1                      Box Cnt 5

30: "T",    32: "CA",    40: "Jury Duty",    115: "Jury Duty",    116: "10"

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IRS-1099MISC, Sheet #3, Entity 1                      Box Cnt 4

30: "T",    40: "whistle while work",    115: "WBF",    116: "8"

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IRS-1099MISC, Sheet #4, Entity 1                      Box Cnt 3

30: "T",    40: "SE Income",    116: "1"

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IRS-1099MISC, Sheet #5, Entity 1                      Box Cnt 2

40: "Jurty pay",    116: "10"



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IRS-1099MISC, Sheet #6, Entity 1                      Box Cnt 2

40: "Non SE Inc",    116: "2"

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IRS-K1 1065, Sheet #1, Entity 4                      Box Cnt 26

30: "T",    33: "T",    34: "4",    45: "32-6598741",    46: "First PTP",    62: "X"  
85: 4,    86: 4,    87: "WI",    126: "1",    550: 1200,    551: 1201,    553: 1201  
554: 2500,    555: 2501,    558: 3500,    559: 3501,    560: 7500,    561: 7502  
562: 4000,    563: 4001,    564: 4100,    565: 4101,    568: 5100,    569: 5101  
572: 2700

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IRS-K1 1065, Sheet #2, Entity 7                      Box Cnt 6

30: "T",    33: "P",    34: "5",    46: "K1 Frgn",    85: 7,    231: "X"

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D-1, Sheet #1, Entity 1                      Box Cnt 40

30: "R1 ST",    33: "S",    35: "J",    36: "F",    41: "R1 Lt",    44: "L",    46: "J"  
47: "F",    52: "K1S ST",    55: "S",    57: "T",    58: "F",    63: "K1S Lt",    66: "L"  
68: "T",    69: "F",    74: "K1S 28",    77: "M",    79: "T",    80: "F",    144: "P"  
157: "P",    170: "P",    183: "P",    196: "P",    206: 1,    209: 708,    210: 814  
214: 1,    217: 503,    218: 502,    223: 3,    225: 2655,    226: 20446,    231: 3  
233: 452,    234: 452,    239: 3,    241: 3548,    242: 3538

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D-1, Sheet #2, Entity 1                      Box Cnt 40

30: "K1T sT",    33: "S",    35: "T",    36: "F",    41: "K1T LT",    44: "L",    46: "T"  
47: "F",    52: "K1T 28",    55: "M",    57: "T",    58: "F",    63: "F1 St",    66: "S"  
68: "T",    69: "F",    74: "F1 Lt",    77: "L",    79: "T",    80: "F",    144: "P"  
157: "P",    170: "P",    183: "P",    196: "P",    207: 1,    209: 6842,    210: 6823  
215: 1,    217: 6987,    218: 6967,    223: 1,    225: 4467,    226: 4455,    232: 1  
233: 654,    234: 661,    240: 1,    241: 4908,    242: 5061

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D-1, Sheet #3, Entity 1                      Box Cnt 40

30: "F1 28",    33: "M",    35: "T",    36: "F",    41: "Frent1 28",    44: "M"  
46: "T",    47: "F",    52: "Frnet st",    55: "S",    57: "T",    58: "F"  
63: "frent1 lt",    66: "L",    68: "T",    69: "F",    74: "C1 St",    77: "S"  
79: "T",    80: "F",    144: "P",    157: "R",    170: "R",    183: "R",    196: "P"  
208: 1,    209: 3868,    210: 3901,    216: 2,    217: 4712,    218: 1645,    224: 2  
225: 694,    226: 315,    232: 2,    233: 1839,    234: 8345,    237: 1,    241: 11178  
242: 12163

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D-1, Sheet #4, Entity 1                      Box Cnt 37

30: "C1 St",    33: "S",    35: "T",    36: "S",    41: "C1 LT",    44: "L",    46: "T"  
47: "F",    52: "C1 LT",    55: "L",    57: "T",    58: "S",    63: "C1 28",    66: "M"

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D-1, Sheet #4, Entity 1                      Box Cnt 37

68: "T",    69: "F",    74: "C1 28",    77: "M",    79: "T",    80: "S",    144: "P"  
157: "P",    170: "P",    183: "P",    196: "P",    205: 1,    209: 11077,    213: 1  
217: 1433,    218: 1622,    221: 1,    225: 1420,    229: 1,    233: 3167,    234: 2977  
237: 1,    241: 3138

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D-2, Sheet #1, Entity 1                      Box Cnt 16

30: "Rental 1231 loss",    33: "J",    34: "F",    38: "1231",    39: "schC ord"  
42: "T",    43: "F",    47: "ORD",    52: "P",    60: "P",    91: 1,    94: 11272  
95: 11244,    98: 1,    102: 4665,    103: 4855

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D-2, Sheet #2, Entity 1                      Box Cnt 16

30: "k1t 28",    33: "T",    34: "F",    38: "1231",    39: "k1T ord",    42: "T"  
43: "F",    47: "ORD",    52: "P",    60: "P",    92: 1,    94: 3718,    95: 5932,    100: 1  
102: 2479,    103: 2473

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D-2, Sheet #3, Entity 1                      Box Cnt 16

30: "K1T 1231",    33: "T",    34: "F",    38: "1231",    39: "K1S 1231",    42: "T"  
43: "F",    47: "1231",    52: "P",    60: "P",    92: 1,    94: 3471,    95: 3462  
100: 3,    102: 744,    103: 6525

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D-2, Sheet #4, Entity 1                      Box Cnt 16

30: "K1S ord",    33: "T",    34: "F",    38: "ORD",    39: "R1 ord",    42: "J"  
43: "F",    47: "ORD",    52: "P",    60: "P",    92: 3,    94: 11800,    95: 1879,    99: 1  
102: 678,    103: 774

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D-2, Sheet #5, Entity 1                      Box Cnt 16

30: "C1 1231",    33: "T",    34: "F",    38: "1231",    39: "F1 1231",    42: "T"  
43: "F",    47: "1231",    52: "P",    60: "P",    90: 1,    94: 303,    95: 368,    101: 1  
102: 547,    103: 691

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D-2, Sheet #6, Entity 1                      Box Cnt 16

30: "f1 ord",    33: "T",    34: "F",    38: "ORD",    39: "frent 1231",    42: "T"  
43: "F",    47: "1231",    52: "P",    60: "R",    93: 1,    94: 594,    95: 699,    101: 2  
102: 220,    103: 704

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D-2, Sheet #7, Entity 1                      Box Cnt 8

30: "frent ord",    33: "T",    34: "F",    38: "ORD",    52: "R",    93: 2,    94: 989  
95: 1050

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D-4, Sheet #1, Entity 1                      Box Cnt 2

50: 10007,    55: "1"

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D-4, Sheet #2, Entity 1                      Box Cnt 2

50: 8,    55: "2"

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D-1A, Sheet #1, Entity 1                      Box Cnt 8

30: 27043,    31: 32540,    37: "F",    40: "1",    41: 8429,    42: 16490,    48: "F"  
51: "2"

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D-1A, Sheet #2, Entity 1                      Box Cnt 3

32: 16000,    33: 26407,    37: "S"

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IRS-1098MIS, Sheet #1, Entity 1                      Box Cnt 8

30: "S",    34: "Mortgage 1098 MIS",    35: "2424 mainstreet",    36: "kingsrofrd"  
37: "CA",    38: "42819",    42: "676727277",    61: "28119384"

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IRS-1098MIS, Sheet #2, Entity 2                      Box Cnt 2

34: "2nd unsi",    35: "14 mainstreet"

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IRS-1098MIS, Sheet #3, Entity 3                      Box Cnt 1

34: "3rd unir"

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IRS-1099G, Sheet #1, Entity 1                      Box Cnt 3

30: "J",    70: "CA",    71: "ca19149"

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E-1, Sheet #1, Entity 1                      Box Cnt 2

34: "1",    41: "R1"

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E-3, Sheet #1, Entity 1                      Box Cnt 4

40: 7647,    42: 7646,    44: 7666,    46: 0

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E-4, Sheet #1, Entity 1                      Box Cnt 5

30: "08/08/21",    40: "2",    58: 400,    82: 6,    84: "A"

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E-5, Sheet #1, Entity 1                      Box Cnt 2

30: 6,    42: 0.6667

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F-1, Sheet #1, Entity 1                      Box Cnt 5

30: "product",    31: "111100",    39: "Farm",    40: "23-1652497",    42: "1"

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F-1, Sheet #2, Entity 2                      Box Cnt 3

34: "X",    39: "Frent",    42: "1"

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F-3, Sheet #1, Entity 1                      Box Cnt 2

30: 35497,    34: 35176

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F-3, Sheet #2, Entity 2                      Box Cnt 2

30: 2479,    34: 2457

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ZND K-9, Sheet #1, Entity 1                      Box Cnt 8

30: 1,    34: "WI",    62: 1005,    86: 885,    98: 1773,    118: 1822,    130: 758  
399: "X"

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ZND K-9, Sheet #2, Entity 3                      Box Cnt 4

30: 3,    34: "WI",    62: 1828,    399: "X"

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ZND K-9, Sheet #3, Entity 4                      Box Cnt 6

30: 4,    34: "WI",    66: 1201,    98: 7500,    102: 7502,    399: "X"

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ZND K-9, Sheet #4, Entity 6                      Box Cnt 1

399: "X"

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ZND K-9, Sheet #5, Entity 7                      Box Cnt 1

399: "X"

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F-4, Sheet #1, Entity 1                      Box Cnt 6

30: "08/08/21",    35: "2",    51: 113,    75: "car",    77: 7,    79: "A"

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F-5, Sheet #1, Entity 1                      Box Cnt 2

30: 7,    42: 0.3333

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A-10, Sheet #1, Entity 1                      Box Cnt 5

30: "occupation",    40: "2",    76: "A",    77: "08/08/22",    90: "2"

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P-1, Sheet #1, Entity 1                      Box Cnt 12

45: "provider",    47: "4222 mainstreet",    55: "kingsford",    56: "MI"  
57: "41999",    60: "49-2292222",    80: 900,    81: 100,    111: 6,    112: 400  
116: 4,    117: 500

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P-2, Sheet #1, Entity 2                      Box Cnt 2

30: "BN",    32: "3"

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P-7, Sheet #1, Entity 1                      Box Cnt 7

30: "2",    32: 1,    35: "T",    37: "WI",    105: 42,    106: "3",    107: 2022

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P-9, Sheet #1, Entity 1                      Box Cnt 9

52: 2022,    54: "20",    55: 34,    60: 2022,    62: "54",    63: 43,    68: 2022  
70: "23",    71: 342

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P-9, Sheet #2, Entity 1                      Box Cnt 3

52: 2022,    54: "32",    55: 244

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P-11, Sheet #1, Entity 1                      Box Cnt 6

30: 9/ 9/18,    31: 7/ 7/17,    32: 9/ 9/19,    33: 9/ 9/18,    38: "X",    39: "X"

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P-16, Sheet #1, Entity 1	Box Cnt 1
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32: "T"

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P-17, Sheet #1, Entity 1	Box Cnt 1
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35: 1533

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T-2, Sheet #1, Entity 1	Box Cnt 2
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58: 830, 60: -7703

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T-6, Sheet #1, Entity 1	Box Cnt 1
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30: "T"

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T-6, Sheet #2, Entity 2	Box Cnt 1
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30: "T"

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T-6, Sheet #3, Entity 3	Box Cnt 1
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30: "T"

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T-6, Sheet #4, Entity 4	Box Cnt 1
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30: "T"

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T-6, Sheet #5, Entity 6	Box Cnt 1
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30: "T"

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T-6, Sheet #6, Entity 7	Box Cnt 1
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30: "S"

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T-6, Sheet #7, Entity 8	Box Cnt 1
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30: "S"

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T-6, Sheet #8, Entity 9	Box Cnt 1
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30: "S"

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T-6, Sheet #9, Entity 10	Box Cnt 1
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30: "S"

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T-6, Sheet #10, Entity 11	Box Cnt 1
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30: "S"

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T-6, Sheet #11, Entity 12	Box Cnt 1
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30: "S"

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T-6, Sheet #12, Entity 13	Box Cnt 1
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30: "T"

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T-6, Sheet #13, Entity 14	Box Cnt 1
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30: "T"

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T-6, Sheet #14, Entity 15	Box Cnt 1
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30: "S"

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T-6, Sheet #15, Entity 16	Box Cnt 1
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30: "S"

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T-7, Sheet #6, Entity 6	Box Cnt 2
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40: "4", 42: 1003

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T-7, Sheet #12, Entity 12	Box Cnt 2
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40: "4", 42: 2004

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T-7, Sheet #13, Entity 13	Box Cnt 2
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40: "3", 42: 1002

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T-7, Sheet #14, Entity 14	Box Cnt 2
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40: "5", 42: 1004

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T-7, Sheet #15, Entity 15                      Box Cnt 2

40: "3",    42: 2003

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T-7, Sheet #16, Entity 16                      Box Cnt 2

40: "5",    42: 2005

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T-14, Sheet #1, Entity 1                      Box Cnt 12

30: "F",    45: "2",    46: "1",    48: -56940,    49: 80000,    50: 78000,    51: 98  
52: 900,    53: 9000,    54: 80,    63: 3000,    66: 16451

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DP-1, Sheet #1, Entity 1                      Attached to Schedule C Entity 1    Box Cnt 46

30: 1,    31: "CY 179 and bonus",    32: "09/09/22",    33: "M",    34: 5.0000  
35: 2000,    36: 2,    37: "PY 179 and bonus",    38: "09/09/21",    39: "M"  
40: 5.0000,    41: 1100,    42: 3,    43: "Auto",    44: "09/09/22",    45: "ADS"  
46: 5.0000,    47: 78900,    48: 4,    49: "Auto w/ exp",    50: "09/09/22"  
51: "ADS",    52: 5.0000,    53: 80000,    54: 9  
55: "Carryover from 2019 Asset # 1",    56: "09/09/22",    57: "CO",    65: 0  
67: 1000,    70: 0,    74: 120,    75: 100,    78: 200,    79: 120,    81: 7890  
82: 15780,    86: 7890,    87: 15780,    89: 8000,    90: 16000,    94: 8000,    95: 16000  
99: 1000,    183: 1000,    192: 500

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DP-2, Sheet #1, Entity 1                      Attached to Schedule C Entity 1    Box Cnt 9

30: "WI",    31: 1,    32: "M",    33: 7.0000,    39: 2500,    105: 250,    107: 429  
108: 750,    169: 0

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DP-3, Sheet #1, Entity 1                      Attached to Schedule C Entity 1    Box Cnt 16

30: 3,    31: "A",    37: 0.8000,    41: 4,    42: "S",    48: 0.7700,    49: 0.8800  
50: 0.9900,    51: 0.1100,    135: 1578,    136: 1578,    140: 0.2200,    141: 0.3300  
142: 0.4400,    145: 1840,    146: 1840

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M-2, Sheet #1, Entity 1                      Box Cnt 3

30: "S",    35: "Needy Jones",    36: "294-92-9240"

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M-2, Sheet #2, Entity 1                      Box Cnt 4

30: "T",    34: "X",    45: "09/09/2019",    46: "09/09/2021"



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M-2, Sheet #3, Entity 1                      Box Cnt 2

30: "S",    34: "X"

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M-21, Sheet #1, Entity 1                      Box Cnt 11

31: "F",    85: 2021,    86: "1",    87: 21,    93: 2022,    94: "1",    95: 16430  
101: 2021,    102: "2",    103: 23,    156: 1.000000

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M-21, Sheet #2, Entity 2                      Box Cnt 9

30: "J",    31: "S",    32: "WI",    85: 2021,    86: "1",    87: 21,    93: 2022  
94: "1",    95: 13858

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N-4, Sheet #1, Entity 1                      Box Cnt 33

61: "5",    65: 6,    67: 240,    70: "24-8742874",    71: "5",    72: "51",    76: 1  
78: 45,    83: "23",    87: 1,    89: 46,    94: "32",    98: 1,    100: 49,    105: "45"  
109: 1,    111: 51,    116: "26",    120: 1,    122: 47,    127: "11",    131: 1,    133: 39  
138: "18",    142: 1,    144: 37,    148: "3",    149: "2",    153: 1,    155: 8  
160: "1",    164: 1,    166: 49

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N-4, Sheet #2, Entity 1                      Box Cnt 16

61: "1",    65: 6,    67: 700,    70: "24-8742874",    72: "15",    76: 1,    78: 41  
83: "22",    87: 1,    89: 44,    94: "54",    98: 1,    100: 43,    105: "29",    109: 1  
111: 48

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A-5A, Sheet #1, Entity 1                      Box Cnt 117

41: "F",    43: 933,    44: 100,    45: 101,    47: "F",    49: 3604,    50: 200,    51: 201  
53: "F",    55: 804,    56: 700,    57: 701,    59: "F",    61: 802,    62: 600,    63: 601  
65: "F",    67: 3805,    68: 1000,    69: 1001,    71: "F",    73: 4806,    74: 2000  
75: 2001,    76: 102,    77: 103,    78: 202,    79: 203,    80: 702,    81: 703,    82: 602  
83: 603,    84: 1002,    85: 1003,    86: 1004,    87: 1005,    88: 1006,    89: 1007  
90: 1008,    91: 2002,    92: 2003,    93: 2004,    94: 2005,    95: 2006,    96: 2007  
97: 2008,    98: 933,    99: 105,    100: 3604,    101: 205,    102: 804,    103: 705  
104: 802,    105: 605,    106: 1009,    107: 1010,    108: 1011,    109: 1012  
110: 1013,    111: 3805,    112: 1015,    113: 2009,    114: 2010,    115: 2011  
116: 2012,    117: 2013,    118: 4806,    119: 2015,    120: 106,    121: 107,    122: 108  
123: 206,    124: 207,    125: 208,    126: 706,    127: 707,    128: 708,    129: 606  
130: 607,    131: 608,    132: 1016,    133: 1017,    134: 1018,    135: 1019  
136: 1020,    137: 1021,    138: 1022,    139: 2016,    140: 2017,    141: 2018  
142: 2019,    143: 2020,    144: 2021,    145: 2022,    146: 1023,    147: 1024  
148: 1025,    149: 1026,    150: 1027,    151: 1028,    152: 2023,    153: 2024  
154: 2025,    155: 2026,    156: 2027,    157: 2028,    201: "F",    203: 5583  
204: 170,    205: 172,    206: 92,    207: 93,    208: 3975,    209: 176,    210: 178  
211: 96,    212: 97

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WI5, Sheet #1, Entity 1

Box Cnt 1

65: 0

## DEPRECIATION VARIANCE REPORT

[illegible]

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning _____, ending _____		See separate instructions.
Your first name and middle initial <b>Testing</b>	Last name <b>Basic</b>	Your social security number <b>090 90 9099</b>
If joint return, spouse's first name and middle initial <b>Spouse</b>	Last name <b>Basic</b>	Spouse's social security number <b>828 28 2888</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>442 mainstreet</b>		Apt. no. <b>29apt</b>
City, town, or post office. If you have a foreign address, also complete spaces below. <b>City</b>		State ZIP code <b>WI 54911</b>
Foreign country name	Foreign province/state/county	Foreign postal code
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		
<b>Filing Status</b> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Check only one box. <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> 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		
<b>Digital Assets</b> At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>Standard Deduction</b> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien		

<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1959 <input checked="" type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1959 <input checked="" type="checkbox"/> Is blind	
<b>Dependents</b> (see instructions):	
If more than four dependents, see instr. and check here <input checked="" type="checkbox"/>	(1) First name Last name (2) Social security number (3) Relationship to you (4) Check the box if qualifies for (see instr.): Child tax credit Credit for other dependents
<b>See Statement 1</b>	
<b>Income</b>	1a Total amount from Form(s) W-2, box 1 (see instructions) <b>Stmt 2</b> 1a 35000.
<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>	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 35000.
<b>Attach Sch. B if required.</b>	2a Tax-exempt interest 2a b Taxable interest 2b
	3a Qualified dividends 3a b Ordinary dividends 3b
	4a IRA distributions 4a b Taxable amount 4b
	5a Pensions and annuities 5a b Taxable amount 5b
	6a Social security benefits 6a b Taxable amount 6b
<b>Standard Deduction for -</b>	c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>
• Single or Married filing separately, \$13,850	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 7 -3000.
• Married filing jointly or Qualifying surviving spouse, \$27,700	8 Additional income from Schedule 1, line 10 8 -2700.
• Head of household, \$20,800	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> 9 29300.
• If you checked any box under Standard Deduction, see instructions.	10 Adjustments to income from Schedule 1, line 26 10
	11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> 11 29300.
	12 <b>Standard deduction or itemized deductions</b> (from Schedule A) 12 33406.
	13 Qualified business income deduction from Form 8995 or Form 8995-A 13
	14 Add lines 12 and 13 14 33406.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> 15 0.

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

Form 1040 (2023)

**Tax and Credits**

<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>0.</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>0.</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>0.</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>0.</b>

**Payments**

<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>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>5975.</b>
<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	<b>4800.</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>10775.</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>10775.</b>

**Refund**

<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>10775.</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>10775.</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 2024 estimated tax</b>	<b>36</b>	

**Amount You Owe**

<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>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee**

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

Designee's name \_\_\_\_\_ 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 **metal**

Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation **welding**

Phone no. **9069061999** Email address **email@gmail.com**

**Paid Preparer Use Only**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2023)

**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

**2023**

Attachment  
Sequence No. **01**

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

**Testing & Spouse Basic**

Your social security number

**090-90-9099**

**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>0.</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>-2700.</b>
<b>6</b>	Farm income or (loss). Attach Schedule F .....	<b>6</b>	<b>0.</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>Non SE Inc</b> .....	<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. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	<b>10</b>	<b>-2700.</b>

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

Schedule 1 (Form 1040) 2023

**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>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 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, 1040-SR, or 1040-NR, line 10 .....	<b>26</b>	

Schedule 1 (Form 1040) 2023

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

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

Your social security number

090 90 9099

**Testing & Spouse Basic**

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

- |   |   |   |  |
|---|---|---|--|
| 1 | Medical and dental expenses (see instructions) .....                        | 1 |  |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 ..... <b>2</b>              |   |  |
| 3 | Multiply line 2 by 7.5% (0.075) .....                                       | 3 |  |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... | 4 |  |

**Taxes You Paid**

- |   |   |    |      |
|---|---|----|------|
| 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 checked="" type="checkbox"/> ..... | 5a | 767. |
| b | State and local real estate taxes (see instructions) .....  | 5b |      |
| c | State and local personal property taxes .....   | 5c |      |
| d | Add lines 5a through 5c .....   | 5d | 767. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....   | 5e | 767. |
| 6 | Other taxes. List type and amount: .....  | 6  |      |
| 7 | Add lines 5e and 6 .....  | 7  | 767. |

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

- |    |   |    |    |
|----|---|----|----|
| 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"/> .....                              |    |    |
| 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 ..... <b>See Statement 3</b>  | 9  | 0. |
| 10 | Add lines 8e and 9 .....  | 10 |    |

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

- |    |  |    |        |
|----|--|----|--------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....  | 11 |        |
| 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 | 32639. |
| 14 | Add lines 11 through 13 .....  | 14 | 32639. |

**Casualty and Theft Losses**

- |    |  |    |  |
|----|--|----|--|
| 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 ..... | 15 |  |
|----|--|----|--|

**Other Itemized Deductions**

- |    |  |    |  |
|----|--|----|--|
| 16 | Other - from list in instructions. List type and amount: ..... | 16 |  |
|----|--|----|--|

**Total Itemized Deductions**

- |    |  |    |        |
|----|--|----|--------|
| 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 | 33406. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> ..... |    |        |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

319501 11-03-23

Schedule A (Form 1040) 2023



# Schedule A - Charitable Contributions Worksheet Page 1

NAME \_\_\_\_\_

Testing & Spouse Basic

090-90-9099

		50% of AGI		14650.		AGI		29300.	
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
<b>2008</b>	Contributions	1013.		2013.				1013.	
	Less: Allowed ...	1013.							
	Less: NOL Abs. CRP								
	Expired ...			2013.					
<b>2009</b>	Contributions	1012.		2012.				1012.	
	Less: Allowed ...	1012.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2012.					
<b>2010</b>	Contributions	1011.		2011.				1011.	
	Less: Allowed ...	1011.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2011.					
<b>2011</b>	Contributions	1010.		2010.				1010.	
	Less: Allowed ...	1010.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2010.					
<b>2012</b>	Contributions	1009.		2009.				1009.	
	Less: Allowed ...	1009.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2009.					
<b>2013</b>	Contributions	1008.		2008.				1008.	
	Less: Allowed ...	1008.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2008.					
<b>2014</b>	Contributions	1007.		2007.				1007.	
	Less: Allowed ...	1007.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2007.					

# Schedule A - Charitable Contributions Worksheet Page 2

NAME

Testing & Spouse Basic

090-90-9099

		50% of AGI				14650.		AGI		29300.	
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover		
2015	Contributions	1006.		2006.				1006.	2006.		
	Less: Allowed ...	1006.									
	Less: NOL Abs. CRP										
	CRP C/O ...			2006.							
2016	Contributions	1005.		2005.				1005.	2005.		
	Less: Allowed ...	1005.									
	Less: NOL Abs. CRP										
	CRP C/O ...			2005.							
2017	Contributions	1004.		2004.				1004.	2004.		
	Less: Allowed ...	1004.									
	Less: NOL Abs. CRP										
	CRP C/O ...			2004.							
2018	Contributions	1003.	93.	2106.	203.	703.	603.	2105.	2003.		
	Less: Allowed ...	1003.	93.	103.	203.	703.					
	Less: NOL Absorb.						0.				
	Less: NOL Abs. CRP										
	Expired ...						603.				
	CRP C/O ...			2003.							
2019	Contributions	1002.	92.	2104.	202.	702.	602.	2100.	2604.		
	Less: Allowed ...	1002.	92.	102.	202.	702.					
	Less: NOL Absorb.						0.				
	Less: NOL Abs. CRP										
	Carryover ...						602.				
	CRP C/O ...			2002.							

# Schedule A - Charitable Contributions Worksheet Page 3

NAME

Testing & Spouse Basic

090-90-9099

		50% of AGI					AGI			
		14650.							29300.	
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover	
2020	Contributions	1001.	172.	2102.	201.	701.	601.	2176.	2602.	
	Less: Allowed ...	1001.	172.	101.	201.	701.				
	Less: NOL Absorb.									
	Less: NOL Abs. CRP									
	Carryover ...					601.				
	CRP C/O ...			2001.						
2021	Contributions	1000.	170.	2100.	200.	700.	600.	2170.	2600.	
	Less: Allowed ...	1000.	170.	100.	200.	700.				
	Less: NOL Absorb.									
	Less: NOL Abs. CRP									
	Carryover ...					600.				
	CRP C/O ...			2000.						
2022	Contributions	3805.	5583.	5739.	3604.	804.	802.	14003.	6334.	
	Less: Allowed ...	3805.	5583.	933.	2878.	804.				
	Less: NOL Absorb.				0.					
	Less: NOL Abs. CRP									
	Carryover ...				726.	802.				
	CRP C/O ...			4806.						
2023	Contributions									
	Less: Allowed ...									
	Less: NOL Absorb.									
	Less: NOL Abs. CRP and Disaster									
	Carryover ...									
	CRP C/O ...									
Charitable contributions to Schedule A, Line 14 .....								32639.	34215.	

## Schedule A

## Charitable Contributions Limitation

NAME Testing & Spouse Basic

090-90-9099

**60% Contributions**

1. 60% of AGI ..... 17580.  
 2. Contributions qualifying for 60% limit .....  
 3. Allowable 60% contributions .....

**50% Contributions**

4. 50% of AGI ..... 14650.  
 5. Contributions qualifying for 50% limit .....  
 6. Allowable 50% contributions (lesser of Line 4 - Line 3 or Line 5) .....

**30% Contributions**

7. Remaining 50% limit (Line 4 less Lines 3 and 6) ..... 14650.  
 8. Less capital gain property - special 30% limits .....  
 9. Balance of 50% of AGI ..... 14650.  
 10. 30% of AGI ..... 8790.  
 11. Contributions qualifying for 30% limit .....  
 12. Allowable 30% contributions (lesser of Line 9, 10 or 11) .....

**30% Special Contributions**

13. 30% of AGI ..... 8790.  
 14. Contributions qualifying for 30% special limit .....  
 15. Remaining 50% limit (Line 4 less the sum of Lines 3, 6 and 12) ..... 14650.  
 16. Allowable 30% special contribution (lesser of Line 13, 14 or 15) .....

**20% Contributions**

17. 20% of AGI ..... 5860.  
 18. 30% of AGI ..... 8790.  
 19. Allowed 30% regular contributions .....  
 20. Line 18 less Line 19 ..... 8790.  
 21. Allowed 30% special contributions .....  
 22. Line 18 less Line 21 ..... 8790.  
 23. Remaining 50% limit (Line 4 less the sum of Lines 3, 6, 12, and 16) ..... 14650.  
 24. Contributions subject to the 20% limitation .....  
 25. Allowable 20% contributions (lesser of Line 17, 20, 22, 23 or 24) .....

**50% and 100% Conservation Real Property Contributions**

26. Remaining 50% limit (Line 4 less the sum of Lines 3, 6, 12, 16 and 25) ..... 14650.  
 27. Conservation real property contribution subject to 50% limit .....  
 28. Allowable 50% conservation real property contribution (lesser of Line 26 or 27) .....  
 29. Remaining 100% of AGI ..... 29300.  
 30. Conservation real property contribution subject to 100% limit .....  
 31. Allowable 100% conservation real property contribution (lesser of Line 29 or 30) .....

**Total charitable contributions to Schedule A**

32. Total 2023 contributions allowed on Schedule A .....  
 33. Total prior year carryovers allowed on Schedule A ..... 32639.  
 34. Total charitable contributions to Schedule A, Line 14 ..... 32639.

**SCHEDULE B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Interest and Ordinary Dividends**

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **08**

**Testing & Spouse Basic**

Your social security number  
**090 90 9099**

**Part I**

**Interest**

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: \_\_\_\_\_

payer one

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1 ..... **2**
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 ..... **3**
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ..... **4**

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary Dividends**

- 5** List name of payer: \_\_\_\_\_

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ..... **6**

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III**

**Foreign Accounts and Trusts**

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 327501 11-03-23

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions ..... **X**
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements ..... **X**
- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located ..... Canada
- 8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions ..... **X**

Yes	No
<b>X</b>	
<b>X</b>	
<b>X</b>	

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

Schedule B (Form 1040) 2023

# Interest and Dividend Summary

Name: **Testing & Spouse Basic**

FEIN/SSN: **090-90-9099**

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	<b>payer one</b>								
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

## Name of proprietor

(Sole Proprietorship)

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **09**

Social security number (SSN)

090-90-9099

## Testing Basic

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

**R** Enter code from instructions

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

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

schC

E	Business address (including suite or room no.)	800 main
	City, town or post office, state, and ZIP code	appleton, WI 54911

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

**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☐ Yes ☒ No

**H** If you started or acquired this business during 2023, check here

Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

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

<b>Part I</b>	<b>Income</b>
---------------	---------------

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

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

8	Advertising .....	8		18	Office expense .....	18	
9	Car and truck expenses (see instructions) .....	9		19	Pension and profit-sharing plans .....	19	
10	Commissions and fees .....	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions) .....	11		a	Vehicles, machinery, and equipment .....	20a	
12	Depletion .....	12		b	Other business property .....	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) .....	13	18036.	21	Repairs and maintenance .....	21	
14	Employee benefit programs (other than on line 19) .....	14		22	Supplies (not included in Part III) .....	22	
15	Insurance (other than health) .....	15		23	Taxes and licenses .....	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.) .....	16a		a	Travel .....	24a	
b	Other .....	16b		b	Deductible meals (see instructions) .....	24b	
17	Legal and professional services .....	17		25	Utilities .....	25	
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b .....			26	Wages (less employment credits) .....	26	
29	Tentative profit or (loss). Subtract line 28 from line 7 .....			27 a	Other expenses (from line 48) .....	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <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	Energy efficient commercial bldgs deduction (attach Form 7205) .....	27b	
31	<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.			28		28	18036
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 <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.			29		29	-18036
				30		30	
				31		31	0

**PAL**

**Includes Carryover**

32a ☒ All investment  
is at risk.

32b ☐ Some investment  
is not at risk.

**For Paperwork Reduction Act Notice, see the separate instructions.**

Schedule C (Form 1040) 2023

LHA 320001 10-25-23

11

09481002 150198 22A2La

2023.03040 Basic, Testing

22A2LA 1

# 2023 DEPRECIATION AND AMORTIZATION REPORT

schC

## SCHEDULE C- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	CY 179 and bonus	09/09/22	200DB	5.00	HY	17	2000.		1000.	1000.	0.			0.	0.
2	PY 179 and bonus	09/09/21	200DB	5.00	HY	17	1100.		100.	500.	500.			200.	200.
3	Auto	09/09/22	SL	5.00	HY	21	78900.	.8000			78900.	7890.		15780.	23670.
	Less Exclusion						-63120.				-63120.	-6312.		-12624.	-18936.
4	Auto w/ exp	09/09/22	SL	5.00	HY	21	80000.	.7700			80000.	8000.		16000.	24000.
	Less Exclusion						-61600.				-61600.	-6160.		-12320.	-18480.
8	Auto Asset		ADS	5.00	HY	21	100000.				100000.	10000.		10000.	20000.
	Less Exclusion											-7000.		0.	-7000.
9	Carryover from 2019 Asset # 1	09/09/22				10	0.						1000.	1000.	0.
	Total Sch C Depreciation						137280.		1100.	1500.	134680.	6418.	1000.	18036.	23454.
	Current Year Activity														
	Beginning balance						162000.		1100.	1500.	159400.	15890.			47870.
	Acquisitions						100000.		0.	0.	100000.	10000.			20000.
	Dispositions/Retired						0.		0.	0.	0.	0.			0.
	Ending balance						262000.		1100.	1500.	259400.	25890.			67870.

328111 04-01-23

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone



**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**Testing & Spouse Basic**

090 90 9099

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less**(see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				0.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 ..... <b>See Statement 5</b> <b>PAL</b>				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b> ( <b>27043.</b> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 .....				<b>7</b> <b>&lt;27043.&gt;</b>

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year**(see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				0.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 ..... <b>PAL</b>				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions .....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b> ( <b>32540.</b> )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 .....				<b>15</b> <b>&lt;32540.&gt;</b>

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

Schedule D (Form 1040) 2023

**Part III Summary**

16 Combine lines 7 and 15 and enter the result .....	16	<59583.>	
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>			
17 Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		18	
18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....			
19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	19		
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.			
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> } <u>See Statement 6</u>		21	( 3000.)
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.			

Schedule D (Form 1040) 2023



090-90-9099

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**Testing & Spouse Basic**

090 | 90 | 9099

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less**(see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				0.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 <b>See Statement 7 PAL</b>				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>6</b> ( 8429.)
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				<b>7</b> <8429.>

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year**(see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				0.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 <b>PAL</b>				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>14</b> ( 16490.)
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				<b>15</b> <16490.>

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

Schedule D (Form 1040) 2023

**Part III Summary**

16 Combine lines 7 and 15 and enter the result .....	16	<24919.>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	18	
19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">See Statement 8</div> </div>	21	( 3000.)
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

## Alternative Minimum Tax Sales and Other Dispositions of Capital Assets

**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment  
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification no.

090-90-9099

## Testing & Spouse Basic

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (d) to correct the basis. See *Column (d)* in the separate instructions for how to figure the amount of the adjustment.





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

2023

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

Testing & Spouse Basic

090-90-9099

**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 2023 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**  
**B**  
**C**

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	A	365	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

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) |

		Properties		
		A	B	C
<b>Income:</b>				
3 Rents received	3			
4 Royalties received	4			
<b>Expenses:</b>				
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 <b>Form 6198</b>	21	0.		
22 Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22	0.		
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 <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	24			0.
25 <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and 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			0.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

LHA 321491 11-07-23

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

**Testing & Spouse Basic**

090-90-9099

**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

28	(a) Name	(b) Enter P for partnership, S 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
A	K1S	S				
B	First PTP	P		32-6598741		
C	K1 Frgn	P	X			
D						

**Passive Income and Loss****Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
PTPB	A 0.				
	B		0.	2700.	
	C 0.				
	D				
29a	Totals				
b	Totals			2700.	
30	Add columns (h) and (k) of line 29a				30
31	Add columns (g), (i), and (j) of line 29b				31 ( 2700. )
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 -2700.

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

33	(a) Name	(b) Employer identification number
A	K1T	
B	Estate	24-8742874

**Passive Income and Loss****Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A	0.			
B	0.			
34a	Totals			
b	Totals			
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ( )
37	Total estate and trust income or (loss). Combine lines 35 and 36			37

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below 39

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-2700.
42	Reconciliation of farming and fishing income. Enter your gross 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 AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. 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	43	Statement 9 -2700.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough K1T

ID \_\_\_\_\_

Taxpayer

Estate or Trust

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....	942.							
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-942.					1014.	1956.	
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	-942.					1014.	1956.	
<b>FORM 4797</b>								
Section 1231 gain (loss) .....						764.	764.	
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....						7735.	7735.	
Net long-term cap. gain (loss) .....						13244.	13244.	
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

SCHEDULE E

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough K1T

ID \_\_\_\_\_

Taxpayer

Estate or Trust

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough K1s

ID \_\_\_\_\_

Taxpayer

S Corporation

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						1844.	1844.	
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						1844.	1844.	
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....						2655.	2655.	
Net long-term cap. gain (loss) .....						4000.	4000.	
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough K1s

ID \_\_\_\_\_

Taxpayer

S Corporation

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2023**

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough First PTP

ID 32-6598741

Taxpayer

Publicly Traded Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....	2700.							
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-2700.					1200.	1200.	-2700.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	-2700.					1200.	1200.	-2700.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....						5100.	5100.	
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....						2500.	2500.	
Net long-term cap. gain (loss) .....						7500.	7500.	
Section 1256 contracts & straddles ....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough First PTP

ID 32-6598741

Taxpayer

Publicly Traded Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								



INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

**SCHEDULE E**

Name Spouse Basic

SSN/EIN 828-28-2888

Passthrough Estate

ID 24-8742874

Spouse

Estate or Trust

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

**2023**

**SCHEDULE E**

**Name** Spouse Basic

**SSN/EIN** 828-28-2888

**Passthrough Estate**

**ID** 24-8742874

Spouse

Estate or Trust

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough K1 Frgn

ID \_\_\_\_\_

Taxpayer \_\_\_\_\_

Partnership

Subject to

Recharacterization

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2023

**SCHEDULE E**

Name Testing Basic

SSN/EIN 090-90-9099

Passthrough K1 Frgn

ID \_\_\_\_\_

Taxpayer

Partnership

Subject to

Recharacterization

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

## Schedule E

## Publicly Traded Partnerships

Name of Activity: **First PTP**

Activity net income

Activity net loss

Prior year unallowed losses -20400.Net income (loss) -20400.

Total loss allowed from the PTP for 2023

Disallowed losses from this PTP 20400.

Form or Schedule	Gain/Loss	Prior Year Carryover	Net Gain/Loss	Unallowed Loss	Allowed Loss
SCH E	0.	1200.	-1200.	1200.	
SCH D ST	0.	2500.	-2500.	2500.	
SCH D LT	0.	3500.	-3500.	3500.	
SCH D 28%	0.	4000.	-4000.	4000.	
FORM 4797	0.	5100.	-5100.	5100.	
FORM 4797	0.	4100.	-4100.	4100.	
		<u>20400.</u>	<u>-20400.</u>	<u>20400.</u>	

## Alternative Minimum Tax

Activity net income

Activity net loss

Prior year unallowed losses -20406.Net income (loss) -20406.

Total loss allowed from the PTP for 2023

Disallowed losses from this PTP 20406.Alternative minimum tax adjustment 

Form or Schedule	Gain/Loss	Prior Year Carryover	Net Gain/Loss	Unallowed Loss	Allowed Loss
SCH E	0.	1201.	-1201.	1201.	
SCH D ST	0.	2501.	-2501.	2501.	
SCH D LT	0.	3501.	-3501.	3501.	
SCH D 28%	0.	4001.	-4001.	4001.	
FORM 4797	0.	5101.	-5101.	5101.	
FORM 4797	0.	4101.	-4101.	4101.	
		<u>20406.</u>	<u>-20406.</u>	<u>20406.</u>	

## SCHEDULE F

(Form 1040)

Department of the Treasury  
Internal Revenue Service

## Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

2023

Attachment  
Sequence No. 14

Name of proprietor

Social security number (SSN)

## Farm

090-90-9099

A Principal crop or activity  
productB Enter code from Part IV  
111100C Accounting method:  
☒ Cash ☐ AccrualD Employer ID number (EIN)  
23-1652497E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☒ NoF Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ NoG If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a		1c	
2	Sales of livestock, produce, grains, and other products you raised		2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election		5a	
b	CCC loans forfeited	5b		5c Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2023	6a		6b Taxable amount
c	If election to defer to 2024 is attached, check here <input type="checkbox"/>		6d	Amount deferred from 2022
7	Custom hire (machine work) income		7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	

**Part II Farm Expenses - Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions		33				
34	Net farm profit or (loss). Subtract line 33 from line 9		PAL *	34		0.	

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

\*Includes carryover

**SCHEDULE F**

(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Farming**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**Frent**

**090-90-9099**

**A** Principal crop or activity

**B** Enter code from Part IV

**C** Accounting method:

☒ Cash ☐ Accrual

**D** Employer ID number (EIN)

**E** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☒ No

**F** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

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

**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of purchased livestock and other resale items (see instructions)	<b>1a</b>		
<b>b</b> Cost or other basis of purchased livestock or other items reported on line 1a	<b>1b</b>		
<b>c</b> Subtract line 1b from line 1a		<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised		<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election		<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>	<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2023	<b>6a</b>	<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2024 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2022	<b>6d</b>
<b>7</b> Custom hire (machine work) income		<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		<b>9</b>	

**Part II Farm Expenses - Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>		<b>23</b> Pension and profit-sharing plans	<b>23</b>	
<b>11</b> Chemicals	<b>11</b>		<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>		<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>		<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>		<b>25</b> Repairs and maintenance	<b>25</b>	
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>		<b>26</b> Seeds and plants	<b>26</b>	
<b>16</b> Feed	<b>16</b>		<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>		<b>28</b> Supplies	<b>28</b>	
<b>18</b> Freight and trucking	<b>18</b>		<b>29</b> Taxes	<b>29</b>	
<b>19</b> Gasoline, fuel, and oil	<b>19</b>		<b>30</b> Utilities	<b>30</b>	
<b>20</b> Insurance (other than health)	<b>20</b>		<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest (see instructions):			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>		<b>a</b>	<b>32a</b>	
<b>b</b> Other	<b>21b</b>		<b>b</b>	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>		<b>c</b>	<b>32c</b>	
			<b>d</b>	<b>32d</b>	
			<b>e</b>	<b>32e</b>	
			<b>f</b>	<b>32f</b>	
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9 <b>PAL</b> *				<b>34</b>	<b>0.</b>

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

**35** Reserved for future use.

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

\*Includes carryover

**Foreign Tax Credit**

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

**2023**

Attachment  
Sequence No. **19**

Name \_\_\_\_\_ Identifying number as shown on page 1 of your tax return

**Testing & Spouse Basic**

090-90-9099

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income    c ☐ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
b ☐ Foreign branch category income    d ☐ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country) \_\_\_\_\_

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession _____				
1a Gross income from sources within country shown above and of the type checked above: _____				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses <b>definitely related</b> to the income on line 1a (attach statement) _____				
3 Pro rata share of other deductions <b>not definitely related:</b>				
a Certain itemized deductions or standard deduction _____				
b Other deductions (attach statement) _____				
c Add lines 3a and 3b _____				
d Gross foreign source income _____				
e Gross income from all sources _____				
f Divide line 3d by line 3e _____				
g Multiply line 3c by line 3f _____				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) _____				
b Other interest expense _____				
5 Losses from foreign sources _____				
6 Add lines 2, 3g, 4a, 4b, and 5 _____				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 _____				7

**Part II Foreign Taxes Paid or Accrued**

Country	Credit is claimed for taxes (you must check one) (j) <input type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A									
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 _____									8

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)



**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <input type="checkbox"/> ..... (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	<b>10</b>		
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. <b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions. ....	<b>20</b>		
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Increase in limitation (section 960(c)) (see instructions) .....	<b>22</b>		
<b>23</b> Add lines 21 and 22 .....	<b>23</b>		
<b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....	<b>24</b>		

**Part IV Summary of Credits From Separate Parts III**

<b>25</b> Credit for taxes on section 951A category income .....	<b>25</b>		
<b>26</b> Credit for taxes on foreign branch category income .....	<b>26</b>		
<b>27</b> Credit for taxes on passive category income .....	<b>27</b>		
<b>28</b> Credit for taxes on general category income .....	<b>28</b>		
<b>29</b> Credit for taxes on section 901(j) income .....	<b>29</b>		
<b>30</b> Credit for taxes on certain income re-sourced by treaty .....	<b>30</b>		
<b>31</b> Credit for taxes on lump-sum distributions .....	<b>31</b>		
<b>32</b> Add lines 25 through 31 .....	<b>32</b>		
<b>33</b> Enter the <b>smaller</b> of line 20 or line 32 .....	<b>33</b>		0.
<b>34</b> Reduction of credit for international boycott operations .....	<b>34</b>		
<b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a .....	<b>35</b>		0.

Form **1116** (2023)

## Child and Dependent Care Expenses

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

Go to [www.irs.gov/Form2441](https://www.irs.gov/Form2441) for instructions and the latest information.

2023

Attachment  
Sequence No. 21

Name(s) shown on return

Your social security number

## Testing &amp; Spouse Basic

090 90 9099

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

**B** If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

**Part I** Persons or Organizations Who Provided the Care - You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers.	(e) Amount paid
provider	4222 mainstreet kingsford, MI 41999	49-2292222	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	900.
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive  
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

**Part II** Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
OtherDep	other	249-24-9249	<input type="checkbox"/>	500.
Dependent	NoCTC	194-94-9299	<input type="checkbox"/>	400.
			<input type="checkbox"/>	

**3** Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 900.

**4** Enter your **earned income**. See instructions **4** 35000.

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5**

**6** Enter the **smallest** of line 3, 4, or 5 **6**

**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 29300.

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0	- 15,000	.35	\$25,000	- 27,000	.29	\$37,000	- 39,000	.23
15,000	- 17,000	.34	27,000	- 29,000	.28	39,000	- 41,000	.22
17,000	- 19,000	.33	29,000	- 31,000	.27	41,000	- 43,000	.21
19,000	- 21,000	.32	31,000	- 33,000	.26	43,000	- No limit	.20
21,000	- 23,000	.31	33,000	- 35,000	.25			
23,000	- 25,000	.30	35,000	- 37,000	.24			

**9a** Multiply line 6 by the decimal amount on line 8 **9a** 0.

**b** If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b** 0.

**c** Add lines 9a and 9b and enter the result **9c**

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 0.

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership .....	<b>12</b>	
<b>13</b> Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions .....	<b>13</b>	
<b>14</b> If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions .....	<b>14</b>	( )
<b>15</b> Combine lines 12 through 14. See instructions .....	<b>15</b>	
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2023 for the care of the <b>qualifying person(s)</b> .....	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 .....	<b>17</b>	
<b>18</b> Enter your <b>earned income</b> . See instructions .....	<b>18</b>	
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 .....	<b>20</b>	
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions .....	<b>21</b>	
<b>22</b> Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here .....	<b>22</b>	
<b>23</b> Subtract line 22 from line 15 .....	<b>23</b>	
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions .....	<b>24</b>	
<b>25</b> <b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- .....	<b>25</b>	
<b>26</b> <b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e .....	<b>26</b>	

To claim the child and dependent care credit,  
complete lines 27 through 31 below.

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) .....	<b>27</b>	
<b>28</b> Add lines 24 and 25 .....	<b>28</b>	
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2022 expenses in 2023, see the instructions for line 9b .....	<b>29</b>	
<b>30</b> Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here .....	<b>30</b>	
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 .....	<b>31</b>	

**General Business Credit**Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

**2023**Attachment  
Sequence No. **22**

Name(s) shown on return

Identifying number

**Testing & Spouse Basic**

090-90-9099

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**

Go to Part III before Parts I and II. See instructions.

<b>1</b> Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions	<b>1</b>	
<b>2</b> Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	<b>2</b>	1041.
<b>3</b> Enter the applicable passive activity credits allowed for 2023. See instructions	<b>3</b>	0.
<b>4</b> Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	<b>4</b>	663.
<b>5</b> Carryback of general business credit from 2024. See instructions	<b>5</b>	
<b>6</b> Add lines 1, 3, 4, and 5	<b>6</b>	663.

**Part II Allowable Credit**

<b>7</b> Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return.</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.</li> </ul>	<b>7</b>	0.
<b>8</b> Alternative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 11.</li> <li>Corporations. Enter the amount from Form 4626, Part II, line 13.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>	<b>8</b>	
<b>9</b> Add lines 7 and 8	<b>9</b>	
<b>10a</b> Foreign tax credit	<b>10a</b>	
<b>b</b> Certain allowable credits (see instructions)	<b>10b</b>	
<b>c</b> Add lines 10a and 10b	<b>10c</b>	
<b>11</b> Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	<b>11</b>	
<b>12</b> Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>	
<b>13</b> Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	<b>13</b>	
<b>14</b> Tentative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9.</li> <li>Corporations. Enter -0-.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.</li> </ul>	<b>14</b>	
<b>15</b> Enter the greater of line 13 or line 14	<b>15</b>	
<b>16</b> Subtract line 15 from line 11. If zero or less, enter -0-	<b>16</b>	0.
<b>17</b> Enter the smaller of line 6 or line 16 <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	<b>17</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Form **3800** (2023)

**Part II Allowable Credit** (continued)**Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions .....	<b>18</b>	
<b>19</b>	Enter the greater of line 13 or line 18 .....	<b>19</b>	
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- .....	<b>20</b>	
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- .....	<b>21</b>	
<b>22</b>	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f) .....	<b>22</b>	
<b>23</b>	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f) .....	<b>23</b>	45.
<b>24</b>	Enter the applicable passive activity credit allowed for 2023. See instructions .....	<b>24</b>	0.
<b>25</b>	Add lines 22 and 24 .....	<b>25</b>	
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	<b>26</b>	0.
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- .....	<b>27</b>	0.
<b>28</b>	Add lines 17 and 26 .....	<b>28</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- .....	<b>29</b>	0.
<b>30</b>	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions .....	<b>30</b>	
<b>31</b>	Reserved .....	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions .....	<b>32</b>	401.
<b>33</b>	Enter the applicable passive activity credits allowed for 2023. See instructions .....	<b>33</b>	0.
<b>34</b>	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach .....	<b>34</b>	
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
<b>35</b>	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions .....	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 .....	<b>36</b>	
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 .....	<b>37</b>	
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6a.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	<b>38</b>	0.

Form **3800** (2023)

**Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)**  
 (see instructions)

(a) Credits carried over to tax year 2023	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
<b>1 a</b> Form 3468, Part II (coal, gasification) .....		2023	24-8742874		757.	
<b>b</b> Form 7207 (manufacturing production) .....						
<b>c</b> Form 6765 (research) .....						
<b>d</b> Form 3468, Part III (advanced energy) .....						
<b>e</b> Form 8826 (disabled access) .....	X	2022			34.	
<b>f</b> Form 8835, Part II (renewable electricity) ...		2022			86.	
<b>g</b> Form 7210 (clean hydrogen) .....						
<b>h</b> Form 8820 (orphan drug) .....		2023			47.	
<b>i</b> Form 8874 (new markets) .....						
<b>j</b> Form 8881, Part I (pension plan startup) ...						
<b>k</b> Form 8882 (employer-provided childcare) .....		2023			48.	
<b>l</b> Form 8864 (biodiesel and renewable diesel)		2022			293.	
<b>m</b> Form 8896 (low sulfur diesel fuel) .....						
<b>n</b> Form 8906 (distilled spirits) .....						
<b>o</b> Form 3468, Part IV (advanced manufacturing)						
<b>p</b> Form 8908 (energy-efficient home) .....						
<b>q</b> Reserved .....						
<b>r</b> Form 8910 (alternative motor vehicle) .....						
<b>s</b> Form 8911, Part II (alternative fuel refueling)						
<b>t</b> Form 8830 (enhanced oil recovery) .....						
<b>u</b> Form 7213, Part II (zero-emission nuclear production)						
<b>v</b> Form 3468, Part V (reserved) .....						
<b>w</b> Form 8932 (differential wage) .....		2023			51.	
<b>x</b> Form 8933 (carbon oxide sequestration) ...						
<b>y</b> Form 8936, Part II (clean vehicle) .....						
<b>z</b> Reserved .....						
<b>aa</b> Form 8936, Part V (commercial clean vehicle)						
<b>bb</b> Form 8904 (oil and gas production) .....						
<b>cc</b> Form 7213, Part I (advanced nuclear production)						
<b>dd</b> Form 8881, Part II (pension auto enrollment)						
<b>ee</b> Form 8881, Part III (military spouse) .....						
<b>ff</b> Form 8864 (sustainable aviation fuel mixture)						
<b>gg</b> Reserved .....						
<b>hh</b> Reserved .....						
<b>ii</b> Reserved .....						
<b>jj</b> Reserved .....						
<b>zz</b> Other .....						
<b>2 Credits for which only carryforwards are allowed:</b>						
<b>a</b> Form 5884-A (employee retention) .....						
<b>b</b> Form 8586 (low-income housing) (pre-2008)						
<b>c</b> Form 8845 (Indian employment) .....		2022			388.	
<b>d</b> Form 8907 (nonconventional source fuel) ...						
<b>e</b> Form 8909 (energy efficient appliance) .....						
<b>f</b> Form 8923 (mine rescue team training) .....						
<b>g</b> Form 8834 (qualified plug-in electric vehicle)						
<b>h</b> Form 8931 (agricultural chemicals security)						
<b>i</b> Form 1065-B (GBCs from electing partnership)						
<b>j</b> Form 5884 (work opportunity) (pre-2007) ...						
<b>k</b> Form 6478 (alcohol fuel) (pre-2005) .....						
<b>l</b> Form 8846 (employer taxes) (pre-2007) .....						

Form **3800** (2023)

**Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)**  
 (see instructions) (continued)

(a) Credits carried over to tax year 2023	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
<b>m</b> Form 8900 (railroad track maintenance) (pre-2008) .....						
<b>n</b> Trans-Alaska pipeline liability fund credit .....						
<b>o</b> Form 5884-A, Section A (employers affected by Hurricane Katrina, Rita, or Wilma) .....						
<b>p</b> Form 5884-A, Section B (Hurricane Katrina housing) .....						
<b>q</b> Form 5884-A, Section A (affected Midwestern disaster area employers) .....						
<b>r</b> Form 5884-A, Section B (employer housing) .....						
<b>s</b> Form 5884-B (new hire retention) .....						
<b>t</b> Form 8847 (contributions to community development corporations) .....						
<b>u</b> Form 8861 (welfare to work) .....						
<b>v</b> Form 8884 (New York Liberty Zone business employee) .....						
<b>w</b> Form 8942 (therapeutic drug) .....						
<b>yy</b> Other credits (see instructions) .....						
<b>zz</b> Add lines 1a through 1zz and 2a through 2yy .....					1704.	
<b>3</b> Form 8844 (empowerment zone) .....		2023			45.	
<b>4 Specified credits:</b>						
<b>a</b> Form 3468, Part VI (energy) .....		2023	24-8742874		240.	
<b>b</b> Form 5884 (work opportunity) .....		2023			39.	
<b>c</b> Form 6478 (biofuel producer) .....		2023			41.	
<b>d</b> Form 8586 (low-income housing) (post-2007) .....		2023			37.	
<b>e</b> Form 8835 (renewable electricity) .....		2023			44.	
<b>f</b> Form 8846 (employer taxes) .....						
<b>g</b> Form 8900 (railroad track maintenance) .....						
<b>h</b> Form 8941 (employer health insurance) .....						
<b>i</b> Form 6765 ESB credit (research) .....						
<b>j</b> Form 8994 (paid family and medical leave) .....						
<b>k</b> Form 3468, Part VII (rehabilitation) (post-2007) .....						
<b>l</b> Reserved (4l) .....						
<b>m</b> Reserved (4m) .....						
<b>z</b> Other specified credits .....						
<b>5</b> Add lines 4a through 4z .....					401.	
<b>6</b> Add lines 2zz, 3, and 5 .....					2150.	

Form **3800** (2023)

**Part VI Breakdown of Aggregate Amounts in Part IV** (see instructions)

	(a) Line number from Part IV	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1	1A		2023			8.	
2	1A		2023			49.	
3	1A		2023	24-8742874		700.	
4	1F	X	2022			43.	
5	1F		2023			43.	
6	1L	X	2022			244.	
7	1L		2023			49.	
8	2C	X	2022			342.	
9	2C		2023			46.	
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Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2023**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

**Testing & Spouse Basic**

090-90-9099

**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S  
(or substitute statement) that you are including on line 2, 10, or 20 .....**1a****b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of  
MACRS assets .....**1b****c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS  
assets .....**1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
PAIK1T							0.
PAIFirst PTP							0.

**3** Gain, if any, from Form 4684, line 39 .....**3****4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....**4****5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....**5****6** Gain, if any, from line 32, from other than casualty or theft .....**6****7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....**7****Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years. See instructions **Statement 11** .....**8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):**See Statement 10**


**11** Loss, if any, from line 7 .....**11**

( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable .....**12****13** Gain, if any, from line 31 .....**13****14** Net gain or (loss) from Form 4684, lines 31 and 38a .....**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36 .....**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....**16****17** Combine lines 10 through 16 .....**17****18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....**18a****b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....**18b**LHA **For Paperwork Reduction Act Notice, see separate instructions.**Form **4797** (2023)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
<b>These columns relate to the properties on lines 19A through 19D.</b>		<b>Property A</b>	<b>Property B</b>
		<b>Property C</b>	<b>Property D</b>
20 Gross sales price ( <b>Note:</b> See line 1a before completing.)	20		
21 Cost or other basis plus expense of sale	21		
22 Depreciation (or depletion) allowed or allowable	22		
23 Adjusted basis. Subtract line 22 from line 21	23		
24 Total gain. Subtract line 23 from line 20	24		
<b>25 If section 1245 property:</b>			
a Depreciation allowed or allowable from line 22	25a		
b Enter the <b>smaller</b> of line 24 or 25a	25b		
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975. See instructions	26a		
b Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	26b		
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c		
d Additional depreciation after 1969 and before 1976	26d		
e Enter the <b>smaller</b> of line 26c or 26d	26e		
f Section 291 amount (corporations only)	26f		
g Add lines 26b, 26e, and 26f	26g		
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
a Soil, water, and land clearing expenses	27a		
b Line 27a multiplied by applicable percentage	27b		
c Enter the <b>smaller</b> of line 24 or 27b	27c		
<b>28 If section 1254 property:</b>			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a		
b Enter the <b>smaller</b> of line 24 or 28a	28b		
<b>29 If section 1255 property:</b>			
a Applicable percentage of payments excluded from income under section 126. See instructions	29a		
b Enter the <b>smaller</b> of line 24 or 29a. See instructions	29b		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

# Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Testing Basic****Your social security number**

090 90 9099

**Fill in Your Address  
Only if You Are Filing  
This Form by Itself  
and Not With Your  
Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

If this is an amended  
return, check here ☐

Foreign country name

Foreign province/state/country

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59 1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040) - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1 Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3 Amount subject to additional tax. Subtract line 2 from line 1	3	
4 <b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 <b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLA Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLA account.

5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLA account	5	
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7 Amount subject to additional tax. Subtract line 6 from line 5	7	
8 <b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2023 than is allowable or you had an amount on line 17 of your 2022 Form 5329.

9 Enter your excess contributions from line 16 of your 2022 Form 5329. See instructions. If zero, go to line 15	9	
10 If your traditional IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11 2023 traditional IRA distributions included in income (see instructions)	11	
12 2023 distributions of prior year excess contributions (see instructions)	12	
13 Add lines 10, 11, and 12	13	
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15 Excess contributions for 2023 (see instructions)	15	
16 Total excess contributions. Add lines 14 and 15	16	
17 <b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	17	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2023 than is allowable or you had an amount on line 25 of your 2022 Form 5329.

18 Enter your excess contributions from line 24 of your 2022 Form 5329. See instructions. If zero, go to line 23	18	
19 If your Roth IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20 2023 distributions from your Roth IRAs (see instructions)	20	
21 Add lines 19 and 20	21	
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23 Excess contributions for 2023 (see instructions)	23	
24 Total excess contributions. Add lines 22 and 23	24	
25 <b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	25	

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your

Coverdell ESAs for 2023 were more than is allowable or you had an amount on line 33 of your 2022 Form 5329.

26	Enter the excess contributions from line 32 of your 2022 Form 5329. See instructions. If zero, go to line 31	26	1002.
27	If the contributions to your Coverdell ESAs for 2023 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	0.
28	2023 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	0.
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	1002.
31	Excess contributions for 2023 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	1002.
33	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	33	0.

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed

more to your Archer MSAs for 2023 than is allowable or you had an amount on line 41 of your 2022 Form 5329.

34	Enter the excess contributions from line 40 of your 2022 Form 5329. See instructions. If zero, go to line 39	34	1003.
35	If the contributions to your Archer MSAs for 2023 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	0.
36	2023 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	0.
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	1003.
39	Excess contributions for 2023 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	1003.
41	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	41	0.

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2023 than is allowable or you had an amount on line 49 of your 2022 Form 5329.

42	Enter the excess contributions from line 48 of your 2022 Form 5329. If zero, go to line 47	42	1004.
43	If the contributions to your HSAs for 2023 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	0.
44	2023 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	0.
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	1004.
47	Excess contributions for 2023 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	1004.
49	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	49	0.

**Part VIII Additional Tax on Excess Contributions to an ABL Account.** Complete this part if contributions to your ABL account for 2023 were more than is allowable.

50	Excess contributions for 2023 (see instructions)	50	
51	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 or the value of your ABL account on December 31, 2023. Include this amount on Schedule 2 (Form 1040), line 8	51	

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2023 (see instructions)	52	
53	Amount actually distributed to you in 2023 (see instructions)	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	<b>Additional tax.</b> See instructions for how to calculate the additional tax. If you qualify for the 10% tax rate on excess accumulations in at least one qualified retirement plan, check this box. <input type="checkbox"/> Include this amount on Schedule 2 (Form 1040), line 8 or Form 1041, Schedule G, line 8	55	

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return** Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

**5329**Department of the Treasury  
Internal Revenue Service**Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Spouse Basic****Your social security number****828 28 2888****Fill in Your Address  
Only if You Are Filing  
This Form by Itself  
and Not With Your  
Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

If this is an amended  
return, check here ☐

Foreign country name

Foreign province/state/country

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on  
Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster distribution)  
before you reached age 59 1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax  
directly on Schedule 2 (Form 1040) - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional  
tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 <b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLA Accounts.** Complete this part  
if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account  
(ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLA account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLA account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your  
traditional IRAs for 2023 than is allowable or you had an amount on line 17 of your 2022 Form 5329.

9	Enter your excess contributions from line 16 of your 2022 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2023 traditional IRA distributions included in income (see instructions)	11	
12	2023 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2023 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	17	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth  
IRAs for 2023 than is allowable or you had an amount on line 25 of your 2022 Form 5329.

18	Enter your excess contributions from line 24 of your 2022 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2023 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2023 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	25	

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your

Coverdell ESAs for 2023 were more than is allowable or you had an amount on line 33 of your 2022 Form 5329.

26	Enter the excess contributions from line 32 of your 2022 Form 5329. See instructions. If zero, go to line 31	26	2003.
27	If the contributions to your Coverdell ESAs for 2023 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	0.
28	2023 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	0.
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	2003.
31	Excess contributions for 2023 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	2003.
33	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	33	0.

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed

more to your Archer MSAs for 2023 than is allowable or you had an amount on line 41 of your 2022 Form 5329.

34	Enter the excess contributions from line 40 of your 2022 Form 5329. See instructions. If zero, go to line 39	34	2004.
35	If the contributions to your Archer MSAs for 2023 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	0.
36	2023 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	0.
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	2004.
39	Excess contributions for 2023 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	2004.
41	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	41	0.

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2023 than is allowable or you had an amount on line 49 of your 2022 Form 5329.

42	Enter the excess contributions from line 48 of your 2022 Form 5329. If zero, go to line 47	42	2005.
43	If the contributions to your HSAs for 2023 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	0.
44	2023 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	0.
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	2005.
47	Excess contributions for 2023 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	2005.
49	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	49	0.

**Part VIII Additional Tax on Excess Contributions to an ABL Account.** Complete this part if contributions to your ABL account for 2023 were more than is allowable.

50	Excess contributions for 2023 (see instructions)	50	
51	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 or the value of your ABL account on December 31, 2023. Include this amount on Schedule 2 (Form 1040), line 8	51	

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2023 (see instructions)	52	
53	Amount actually distributed to you in 2023 (see instructions)	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	<b>Additional tax.</b> See instructions for how to calculate the additional tax. If you qualify for the 10% tax rate on excess accumulations in at least one qualified retirement plan, check this box. <input type="checkbox"/> Include this amount on Schedule 2 (Form 1040), line 8 or Form 1041, Schedule G, line 8	55	

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return** Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Your signature		Date	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name		Firm's EIN	
	Firm's address		Phone no.	

Form **6251**Department of the Treasury  
Internal Revenue Service**Alternative Minimum Tax - Individuals**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **32**

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

Your social security number

090 90 9099

**Testing & Spouse Basic****Part I Alternative Minimum Taxable Income**

<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>	-4106.
<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>	767.
<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>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>See Statement 13</b>	<b>2f</b>	0.
<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>	0.
<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>See Statement 12</b>	<b>3</b>	-214.
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	<b>4</b>	-3553.

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

<b>5</b>	Exemption. <b>IF your filing status is ...</b> Single or head of household \$578,150 Married filing jointly or qualifying surviving spouse 1,156,300 Married filing separately 578,150 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions. <b>AND line 4 is not over ...</b> \$81,300 126,500 63,250 <b>THEN enter on line 5 ...</b> 126,500	<b>5</b>	126500.
<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>	0.
<b>7</b>	<ul style="list-style-type: none"> <li>If you are filing Form 2555, see instructions for the amount to enter.</li> <li>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; or 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.</li> <li><b>All others:</b> If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.</li> </ul>	<b>7</b>	0.
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	0.
<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>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>	0.

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

319481 12-09-23

Form 6251 (2023)

**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, 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 \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result .....	<b>18</b>	
<b>19</b> Enter: <ul style="list-style-type: none"> <li>• \$89,250 if married filing jointly or qualifying surviving spouse,</li> <li>• \$44,625 if single or married filing separately, or</li> <li>• \$59,750 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>• \$492,300 if single,</li> <li>• \$276,900 if married filing separately,</li> <li>• \$553,850 if married filing jointly or qualifying surviving spouse, or</li> <li>• \$523,050 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 \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 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>	



# Form 6251 - AMT Charitable Contributions Worksheet Page 1

NAME \_\_\_\_\_

Testing & Spouse Basic

090-90-9099

		50% of AGI				AGI			
		14650.				29300.			
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
<b>2008</b>	Contributions	1028.		2028.				1028.	2028.
	Less: Allowed ...	1028.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2028.					
<b>2009</b>	Contributions	1027.		2027.				1027.	2027.
	Less: Allowed ...	1027.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2027.					
<b>2010</b>	Contributions	1026.		2026.				1026.	2026.
	Less: Allowed ...	1026.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2026.					
<b>2011</b>	Contributions	1025.		2025.				1025.	2025.
	Less: Allowed ...	1025.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2025.					
<b>2012</b>	Contributions	1024.		2024.				1024.	2024.
	Less: Allowed ...	1024.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2024.					
<b>2013</b>	Contributions	1023.		2023.				1023.	2023.
	Less: Allowed ...	1023.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2023.					
<b>2014</b>	Contributions	1022.		2022.				1022.	2022.
	Less: Allowed ...	1022.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2022.					

# Form 6251 - AMT Charitable Contributions Worksheet Page 2

NAME

Testing & Spouse Basic

090-90-9099

		50% of AGI					14650.	AGI	29300.
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
2015	Contributions	1021.		2021.				1021.	2021.
	Less: Allowed ...	1021.							
	Less: NOL Abs. CRP								
	CRP C/O ...			2021.					
2016	Contributions	1020.		2020.				1020.	2020.
	Less: Allowed ...	1020.							
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...								
	CRP C/O ...			2020.					
2017	Contributions	1019.		2019.				1019.	2019.
	Less: Allowed ...	1019.							
	Less: NOL Absorb.								
	Less: NOL Abs. CRP and MWD								
	Carryover ...								
	CRP C/O ...			2019.					
2018	Contributions	1018.	97.	2126.	208.	708.	608.	2747.	2018.
	Less: Allowed ...	1018.	97.	108.	208.	708.	608.		
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...								
	CRP C/O ...			2018.					
2019	Contributions	1017.	96.	2124.	207.	707.	607.	2332.	2017.
	Less: Allowed ...	1017.	96.	107.	207.	707.	198.		
	Less: NOL Absorb.						409.		
	Less: NOL Abs. CRP								
	Carryover ...								
	CRP C/O ...			2017.					

# Form 6251 - AMT Charitable Contributions Worksheet Page 3

NAME

Testing & Spouse Basic

090-90-9099

		50% of AGI					AGI		29300.	
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover	
2020	Contributions	1016.	178.	2122.	206.	706.	606.	2212.	2016.	
	Less: Allowed ...	1016.	178.	106.	206.	706.				
	Less: NOL Absorb.						606.			
	Less: NOL Abs. CRP									
	Carryover ...									
	CRP C/O ...			2016.						
2021	Contributions	1015.	176.	2120.	205.	705.	605.	2206.	2135.	
	Less: Allowed ...	1015.	176.	105.	205.	705.				
	Less: NOL Absorb.						485.			
	Less: NOL Abs. CRP and disaster									
	Carryover ...						120.			
	CRP C/O ...			2015.						
2022	Contributions	3805.	3975.	5739.	3604.	804.	802.	13121.	5608.	
	Less: Allowed ...	3805.	3975.	933.	3604.	804.				
	Less: NOL Absorb.									
	Less: NOL Abs. CRP and disaster									
	Carryover ...						802.			
	CRP C/O ...			4806.						
2023	Contributions									
	Less: Allowed ...									
	Less: NOL Absorb.									
	Less: NOL Abs. CRP and disaster									
	Carryover ...									
	CRP C/O ...									
AMT charitable contributions								32853.	34029.	
Less: Charitable contributions allowed under regular tax calculation								32639.		
Charitable contributions adjustment to Form 6251, line 3								-214.		

# ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)	Social Security Number
Testing & Spouse Basic	090-90-9099

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
D- F1 St							
	* Regular Income	0.					
	PAL Carryover	654.					
	PAL Disallowed	-654.			-654.		
	AMT PAL Disallowed	654.			654.		
	* AMT Net Income	654.					
D- F1 Lt							
	* Regular Income	0.					
	PAL Carryover	4908.					
	PAL Disallowed	-4908.			-4908.		
	AMT PAL Disallowed	4908.			4908.		
	* AMT Net Income	4908.					
D- F1 28							
	* Regular Income	0.					
	PAL Carryover	3868.					
	PAL Disallowed	-3868.			-3868.		
	AMT PAL Disallowed	3868.			3868.		
	* AMT Net Income	3868.					
D- Frent1 28							
	* Regular Income	0.					
	PAL Carryover	4712.					
	PAL Disallowed	-4712.			-4712.		
	AMT PAL Disallowed	4712.			4712.		
	* AMT Net Income	4712.					

# ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)	Social Security Number
Testing & Spouse Basic	090-90-9099

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
D- Frnet st							
	* Regular Income	0.					
	PAL Carryover	694.					
	PAL Disallowed	-694.			-694.		
	AMT PAL Disallowed	694.			694.		
	* AMT Net Income	694.					
D- frent1 lt							
	* Regular Income	0.					
	PAL Carryover	1839.					
	PAL Disallowed	-1839.			-1839.		
	AMT PAL Disallowed	1839.			1839.		
	* AMT Net Income	1839.					
	** Total Adj & Pref **				0.		

## ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

[illegible]

SCHEDULE EIC  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.  
Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

OMB No. 1545-0074

2023

Attachment  
Sequence No. 43

Name(s) shown on return

Your social security number

Testing & Spouse Basic

090 | 90 | 9099

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here ☐

- Before you begin:**
- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. See also Pub. 596.
  - Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
  - If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

<b>1 Child's name</b>  If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name  Last name  Dependent No CTC	First name  Last name  Dependent And Form EIC Only	First name  Last name  Dependent
<b>2 Child's SSN</b>  The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC; see instructions. If your child was born and died in 2023 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	194   94   9299	249   24   9924	429   14   8181
<b>3 Child's year of birth</b>  Year 2   0   1   1 If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 2   0   1   1 If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 2   0   1   1 If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 2   0   1   0 If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
<b>4a</b> Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. Go to line 4b.	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. Go to line 4b.	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. Go to line 4b.
<b>b</b> Was the child permanently and totally disabled during any part of 2023?	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON	DAUGHTER	
<b>6 Number of months child lived with you in the United States during 2023</b>  • If the child lived with you for more than half of 2023 but less than 7 months, enter "7."  • If the child was born or died in 2023 and your home was the child's home for more than half the time he or she was alive during 2023, enter "12."	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.

# EIC Worksheet **A** - 2023 EIC

Keep for Your Records

Name(s) shown on return

Your Social Security number

Testing & Spouse Basic

090-90-9099

**Before you begin:** ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

## Part 1

### All Filers Using Worksheet A

1. Enter your earned income from Step 5. .... **1** 35000.
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here. .... **2** 5975.

If line 2 is zero, **STOP** You can't take the credit.  
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

3. Enter the amount from Form 1040 or 1040-SR, line 11. ... **3** 29300.

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☒ **No.** Go to line 5.

## Part 2

### Filers Who Answered "No" On Line 4

5. If you have:
- No qualifying children who have a valid SSN, is the amount on line 3 less than \$9,800 (\$16,370 if married filing jointly)?
  - 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$21,560 (\$28,120 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☒ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. ... **5** 7176.

Look at the amounts on lines 5 and 2.  
Then, enter the **smaller** amount on line 6.

## Part 3

### Your Earned Income Credit

6. This is your earned income credit. .... **6** 5975.

Enter this amount on  
Form 1040 or 1040-SR,  
line 27.

#### Reminder -

✓ If you have a qualifying child, complete and attach Schedule EIC.



# Schedule EIC - Earned Income Worksheet

Name(s) shown on return

Testing & Spouse Basic

Your Social Security Number

090-90-9099

## Step 5: Earned Income

### Taxable Earned Income

1. Enter the amount from Form 1040 or 1040-SR, line 1z ..... 1. 35000.
2. Enter the Medicaid waiver payment amounts excluded from income on Schedule 1 (Form 1040), line 8s,  
unless you choose to include these amounts in earned income,  
in which case enter -0- ..... 2.
3. Subtract line 2 from line 1 ..... 3. 35000.
4. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter the amount of your  
nontaxable combat pay on line 1i of Form 1040 or 1040-SR ..... 4.
5. Add lines 3 and 4. **This is your earned income\*** ..... 5. 35000.

**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credits for Qualifying Children  
and Other Dependents**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **47**

Name(s) shown on return

**Testing & Spouse Basic**

Your social security number

**090-90-9099**

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR .....	<b>1</b>	<b>29300.</b>
<b>2a</b>	Enter income from Puerto Rico that you excluded .....	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 .....	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563 .....	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c .....	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d .....	<b>3</b>	<b>29300.</b>
<b>4</b>	Number of qualifying children under age 17 with the required social security number ...	<b>4</b>	<b>3</b>
<b>5</b>	Multiply line 4 by \$2,000 .....	<b>5</b>	<b>6000.</b>
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number .....	<b>6</b>	<b>1</b>
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
<b>7</b>	Multiply line 6 by \$500 .....	<b>7</b>	<b>500.</b>
<b>8</b>	Add lines 5 and 7 .....	<b>8</b>	<b>6500.</b>
<b>9</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>Married filing jointly - \$400,000</li> <li>All other filing statuses - \$200,000</li> </ul>	<b>9</b>	<b>400000.</b>
<b>10</b>	Subtract line 9 from line 3. <ul style="list-style-type: none"> <li>If zero or less, enter -0-.</li> <li>If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.</li> </ul>	<b>10</b>	<b>0.</b>
<b>11</b>	Multiply line 10 by 5% (0.05) .....	<b>11</b>	<b>0.</b>
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	<b>6500.</b>
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b> ..... <b>Stmt 14</b>	<b>13</b>	<b>0.</b>
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> .....	<b>14</b>	<b>0.</b>

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

**Part II-A Additional Child Tax Credit for All Filers****Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b> Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/>		
<b>16a</b> Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<b>16a</b>	6500.
<b>b</b> Number of qualifying children under 17 with the required social security number: <u>3</u> x \$1,600. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<b>16b</b>	4800.
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
<b>17</b> Enter the <b>smaller</b> of line 16a or line 16b	<b>17</b>	4800.
<b>18a</b> Earned income (see instructions)	<b>18a</b>	35000.
<b>b</b> Nontaxable combat pay (see instructions)	<b>18b</b>	
<b>19</b> Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result	<b>19</b>	32500.
<b>20</b> Multiply the amount on line 19 by 15% (0.15) and enter the result <b>Next.</b> On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input checked="" type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	4875.

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b> Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	<b>21</b>	
<b>22</b> Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	<b>22</b>	
<b>23</b> Add lines 21 and 22	<b>23</b>	
<b>24</b> <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.	<b>24</b>	
<b>25</b> Subtract line 24 from line 23. If zero or less, enter -0-	<b>25</b>	
<b>26</b> Enter the <b>larger</b> of line 20 or line 25 <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b> This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	<b>27</b>	4800.
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Schedule 8812 (Form 1040) 2023

Form <b>4952</b> Department of the Treasury Internal Revenue Service	<b>Investment Interest Expense Deduction</b> Attach to your tax return. Go to <a href="http://www.irs.gov/Form4952">www.irs.gov/Form4952</a> for the latest information.	OMB No. 1545-0191 <b>2023</b> Attachment Sequence No. <b>51</b>
Name(s) shown on return <b>Testing &amp; Spouse Basic</b>		Identifying number <b>090-90-9099</b>

<b>Part I</b>	<b>Total Investment Interest Expense</b>
1	Investment interest expense paid or accrued in 2023 (see instructions) ..... <b>1</b>
2	Disallowed investment interest expense from 2022 Form 4952, line 7 ..... <b>See Statement 15</b> <b>2</b> <b>5565.</b>
3	<b>Total investment interest expense.</b> Add lines 1 and 2 ..... <b>3</b> <b>5565.</b>

<b>Part II</b>	<b>Net Investment Income</b>
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) ..... <b>4a</b>
b	Qualified dividends included on line 4a ..... <b>4b</b>
c	Subtract line 4b from line 4a ..... <b>4c</b>
d	Net gain from the disposition of property held for investment ..... <b>4d</b>
e	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions ..... <b>4e</b>
f	Subtract line 4e from line 4d ..... <b>4f</b>
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions ..... <b>4g</b>
h	Investment income. Add lines 4c, 4f, and 4g ..... <b>4h</b>
5	Investment expenses (see instructions) ..... <b>5</b>
6	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- ..... <b>6</b> <b>0.</b>

<b>Part III</b>	<b>Investment Interest Expense Deduction</b>
7	Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- ..... <b>See Statement 16</b> <b>7</b> <b>5565.</b>
8	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions ..... <b>8</b> <b>0.</b>

For Paperwork Reduction Act Notice, see separate instructions. Form **4952** (2023)

## Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**  
**Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return <b>Testing &amp; Spouse Basic</b>	Taxpayer identification number <b>090-90-9099</b>
Preparer's name	Preparer tax identification number

### Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☒ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> <li>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) .....</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>			
<b>a</b> Did you complete the required recertification Form 8862? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**For Paperwork Reduction Act Notice, see separate instructions.**

Form **8867** (Rev. 11-2023)

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? .....	<input type="checkbox"/>	<input type="checkbox"/>

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? .....	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - A copy of this Form 8867.
  - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

	Yes	No
<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
	See Attached Statement for Part V				
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c .....		-18978.	-164788.		

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> .....					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	See Attached	Statement for Part VII		
<b>Total</b> .....		183766.	1.000000000	183766.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> .....				

319762 11-29-23



**Part IX Activities With Losses Reported on Two or More Forms or Schedules.** See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>See Attached Statement for Part IX</b>					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Overall</b>					
<b>Total</b> .....		183766.	1.0000000	183766.	

Form **8582** (2023)

**Passive Activity Credit Limitations**

▶ See separate instructions.

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

▶ Go to [www.irs.gov/Form8582CR](http://www.irs.gov/Form8582CR) for the latest information.

Identifying number

090-90-9099

**Testing & Spouse Basic****Part I Passive Activity Credits****Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** in the instructions.**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits)** (See Lines 1a through 1c in the instructions.)**1a** Credits from Worksheet 1, column (a) .....**1a****b** Prior year unallowed credits from Worksheet 1, column (b) .....**1b****c** Add lines 1a and 1b .....**1c****Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)** (See Lines 2a through 2c in the instructions.)**2a** Credits from Worksheet 2, column (a) .....**2a****b** Prior year unallowed credits from Worksheet 2, column (b) .....**2b****c** Add lines 2a and 2b .....**2c****Low-Income Housing Credits for Property Placed in Service After 1989** (See Lines 3a through 3c in the instructions.)**3a** Credits from Worksheet 3, column (a) .....**3a****b** Prior year unallowed credits from Worksheet 3, column (b) .....**3b****c** Add lines 3a and 3b .....**3c****All Other Passive Activity Credits** (See Lines 4a through 4c in the instructions.)**4a** Credits from Worksheet 4, column (a) .....**4a****b** Prior year unallowed credits from Worksheet 4, column (b) .....**4b**

1487.

**c** Add lines 4a and 4b .....**4c**

1487.

**5** Add lines 1c, 2c, 3c, and 4c .....**5**

1487.

**6** Enter the tax attributable to net passive income (see instructions) .....**6**

0.

**7** Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions .....**7**

1487.

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II, III, or IV. Instead, go to line 37.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.**8** Enter the smaller of line 1c or line 7 .....**8****9** Enter \$150,000. If married filing separately, see instructions .....**9****10** Enter modified adjusted gross income, but not less than zero (see instructions).

If line 10 is equal to or more than line 9, skip lines 11

through 15 and enter -0- on line 16 .....

**10****11** Subtract line 10 from line 9 .....**11****12** Multiply line 11 by 50% (.50). **Do not** enter more than \$25,000. If married filing separately, see instructions .....**12****13a** Enter the amount, if any, from line 10 of

Form 8582 .....

**13a****b** Enter the amount, if any, from line 14 of

Form 8582 .....

**13b****c** Add lines 13a and 13b .....**13c****14** Subtract line 13c from line 12 .....**14****15** Enter the tax attributable to the amount on line 14 (see instructions) .....**15****16** Enter the **smaller** of line 8 or line 15 .....**16**LHA **For Paperwork Reduction Act Notice, see instructions.**Form **8582-CR** (Rev. 12-2019)

**Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)****Note:** Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

<b>17</b>	Enter the amount from line 7 .....	<b>17</b>	
<b>18</b>	Enter the amount from line 16 .....	<b>18</b>	
<b>19</b>	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V .....	<b>19</b>	
<b>20</b>	Enter the <b>smaller</b> of line 2c or line 19 .....	<b>20</b>	
<b>21</b>	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26 .....	<b>21</b>	
<b>22</b>	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30 .....	<b>22</b>	
<b>23</b>	Subtract line 22 from line 21 .....	<b>23</b>	
<b>24</b>	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions .....	<b>24</b>	
<b>25a</b>	Enter the amount, if any, from line 10 of Form 8582 .....	<b>25a</b>	
<b>b</b>	Enter the amount, if any, from line 14 of Form 8582 .....	<b>25b</b>	
<b>c</b>	Add lines 25a and 25b .....	<b>25c</b>	
<b>26</b>	Subtract line 25c from line 24 .....	<b>26</b>	
<b>27</b>	Enter the tax attributable to the amount on line 26 (see instructions) .....	<b>27</b>	
<b>28</b>	Enter the amount, if any, from line 18 .....	<b>28</b>	
<b>29</b>	Subtract line 28 from line 27 .....	<b>29</b>	
<b>30</b>	Enter the <b>smaller</b> of line 20 or line 29 .....	<b>30</b>	

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989****Note:** Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

<b>31</b>	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7 .....	<b>31</b>	
<b>32</b>	Enter the amount from line 30 .....	<b>32</b>	
<b>33</b>	Subtract line 32 from line 31. If zero, enter -0- here and on line 36 .....	<b>33</b>	
<b>34</b>	Enter the <b>smaller</b> of line 3c or line 33 .....	<b>34</b>	
<b>35</b>	Tax attributable to the remaining special allowance (see instructions) .....	<b>35</b>	
<b>36</b>	Enter the <b>smaller</b> of line 34 or line 35 .....	<b>36</b>	

**Part V Passive Activity Credit Allowed**

<b>37</b>	<b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <b>Publicly Traded Partnerships (PTPs)</b> in the instructions.	<b>37</b>	0.
-----------	--	-----------	----

**Part VI Election To Increase Basis of Credit Property**

<b>38</b>	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions .....	<input type="checkbox"/>
<b>39</b>	Name of passive activity disposed of ▶	
<b>40</b>	Description of the credit property for which the election is being made ▶	
<b>41</b>	Amount of unallowed credit that reduced your basis in the property .....	▶ \$

Form **8582-CR** (Rev. 12-2019)



Form 8582 (2023) **Testing & Spouse Basic**

Page 2

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
	See Attached Statement for Part V				
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c .....		-18978.	-122762.		

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> .....					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	See Attached	Statement for Part VII		
<b>Total</b>		141740.	1.0000000000	141740.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b>				

319762 11-29-23

Alternative Minimum Tax

Form 8582 (2023) **Testing & Spouse Basic**

090-90-9099 Page **3**

**Part IX Activities With Losses Reported on Two or More Forms or Schedules.** See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>See Attached Statement for Part IX</b>					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Overall</b>					
<b>Total</b> .....		141740.	1.0000000	141740.	

Form **8582** (2023)

Form **8332**

(Rev. October 2018)

Department of the Treasury  
Internal Revenue Service**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent****▶ Attach a separate form for each child.**  
**▶ Go to [www.irs.gov/Form8332](http://www.irs.gov/Form8332) for the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **115**

Name of noncustodial parent

Noncustodial parent's  
social security number (SSN) ▶**090-90-9099****Testing Basic**

**Note:** This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.

**Part I Release of Claim to Exemption for Current Year**I agree not to claim an exemption for DepNotLiv NoForm

Name of child

for the tax year 2023.

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Note:** If you choose not to claim an exemption for this child for future tax years, also complete Part II.

**Part II Release of Claim to Exemption for Future Years** (If completed, see **Noncustodial Parent** on page 2.)

I agree not to claim an exemption for \_\_\_\_\_

Name of child

for the tax year(s) \_\_\_\_\_  
(Specify. See instructions.)

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Part III Revocation of Release of Claim to Exemption for Future Year(s)**

I revoke the release of claim to an exemption for \_\_\_\_\_

Name of child

for the tax year(s) \_\_\_\_\_  
(Specify. See instructions.)

Signature of custodial parent revoking the release of claim to exemption

Custodial parent's SSN

Date

**Paperwork Reduction Act Notice.-**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

Form **8332**

(Rev. October 2018)

Department of the Treasury  
Internal Revenue Service**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent****▶ Attach a separate form for each child.**  
**▶ Go to [www.irs.gov/Form8332](http://www.irs.gov/Form8332) for the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **115**

Name of noncustodial parent

Noncustodial parent's  
social security number (SSN) ▶

**Note:** This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.

**Part I Release of Claim to Exemption for Current Year**I agree not to claim an exemption for \_\_\_\_\_  
Name of child

for the tax year \_\_\_\_\_.

\_\_\_\_\_  
Signature of custodial parent releasing claim to exemption\_\_\_\_\_  
Custodial parent's SSN\_\_\_\_\_  
Date

**Note:** If you choose not to claim an exemption for this child for future tax years, also complete Part II.

**Part II Release of Claim to Exemption for Future Years** (If completed, see **Noncustodial Parent** on page 2.)I agree not to claim an exemption for \_\_\_\_\_  
Name of childfor the tax year(s) \_\_\_\_\_.  
(Specify. See instructions.)\_\_\_\_\_  
Signature of custodial parent releasing claim to exemption\_\_\_\_\_  
Custodial parent's SSN\_\_\_\_\_  
Date**Part III Revocation of Release of Claim to Exemption for Future Year(s)**I revoke the release of claim to an exemption for Dependent AndForm  
Name of childfor the tax year(s) \_\_\_\_\_.  
(Specify. See instructions.)\_\_\_\_\_  
Signature of custodial parent revoking the release of claim to exemption090-90-9099  
Custodial parent's SSN\_\_\_\_\_  
Date**Paperwork Reduction Act Notice.-**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.



Form **8332**

(Rev. October 2018)

Department of the Treasury  
Internal Revenue Service**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent**

▶ **Attach a separate form for each child.**  
▶ **Go to [www.irs.gov/Form8332](http://www.irs.gov/Form8332) for the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **115**

Name of noncustodial parent

Noncustodial parent's  
social security number (SSN) ▶

**Note:** This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.

**Part I Release of Claim to Exemption for Current Year**

I agree not to claim an exemption for \_\_\_\_\_  
Name of child  
for the tax year \_\_\_\_\_.

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Note:** If you choose not to claim an exemption for this child for future tax years, also complete Part II.

**Part II Release of Claim to Exemption for Future Years** (If completed, see **Noncustodial Parent** on page 2.)

I agree not to claim an exemption for \_\_\_\_\_  
Name of child  
for the tax year(s) \_\_\_\_\_.  
(Specify. See instructions.)

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Part III Revocation of Release of Claim to Exemption for Future Year(s)**

I revoke the release of claim to an exemption for Dependent NOCTCAndForm  
Name of child  
for the tax year(s) \_\_\_\_\_.  
(Specify. See instructions.)

Signature of custodial parent revoking the release of claim to exemption

090-90-9099

Custodial parent's SSN

Date

**Paperwork Reduction Act Notice.-**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

Form **4562**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

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

Attach to your tax return.

**SUMMARY**

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179**Go to [www.irs.gov/Form4562](https://www.irs.gov/Form4562) for instructions and the latest information.

Business or activity to which this form relates

Identifying number

**Testing & Spouse Basic****ALL BUSINESS ACTIVITIES** 090-90-9099**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	1160000.
2	Total cost of section 179 property placed in service (see instructions)	2	100000.
3	Threshold cost of section 179 property before reduction in limitation	3	2890000.
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	1160000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	4642.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	7038.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	4642.
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**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.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 2023	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 2023 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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

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 instr.	22	
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	

Form **4562**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Depreciation and Amortization**  
(Including Information on Listed Property)Attach to your tax return. **SCHEDULE C- 1**Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179**

Business or activity to which this form relates

Identifying number

**Testing & Spouse Basic**

schC

090-90-9099

**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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1000.
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 2023	17	200.
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 2023 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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

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	16836.
22	<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 instr.	22	18036.
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
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

Auto Asset	:	:	100.00 %	100000.	100000.	5.00	ADS -HY	10000.
	:	:	%					
	:	:	%					

**27** Property used 50% or less in a qualified business use:

Auto	090922	20.00 %	78900.	15780.	5.00	S/L -HY	3156.
Auto w/ exp	090922	23.00 %	80000.	18400.	5.00	S/L -HY	3680.
	:	:	%			S/L -	

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28** 16836.

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

**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) .....		2										
<b>31</b> Total commuting miles driven during the year ...												
<b>32</b> Total other personal (noncommuting) miles driven.....												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....												
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....												
<b>36</b> Is another vehicle available for personal use? .....												

**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.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
<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? .....		

**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
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

**42** Amortization of costs that begins during your 2023 tax year:

	:	:			
	:	:			

**43** Amortization of costs that began before your 2023 tax year ..... **43**

**44** Total. Add amounts in column (f). See the instructions for where to report ..... **44**

Form **4562**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Depreciation and Amortization**  
(Including Information on Listed Property)Attach to your tax return. **SCHEDULE E- 1**Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179**

Business or activity to which this form relates

Identifying number

**Testing & Spouse Basic****R1****090-90-9099****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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0.
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 2023	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 2023 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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

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 instr.	22	0.
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
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use .....

**25**

**26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

**27** Property used 50% or less in a qualified business use:

	080821	33.33	%			S/L -	0.	
	:	:	%			S/L -		
	:	:	%			S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....

**28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....

**29****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) .....						
<b>31</b> Total commuting miles driven during the year ...						
<b>32</b> Total other personal (noncommuting) miles driven .....						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....						
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....						
<b>36</b> Is another vehicle available for personal use? .....						

**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.

	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? .....		

**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
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**42** Amortization of costs that begins during your 2023 tax year:

	:	:			
	:	:			

**43** Amortization of costs that began before your 2023 tax year .....

**43**

**44** **Total.** Add amounts in column (f). See the instructions for where to report .....

**44**

Form **4562**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Depreciation and Amortization**  
(Including Information on Listed Property)Attach to your tax return. **SCHEDULE F- 1**Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**Attachment  
Sequence No. **179**

Business or activity to which this form relates

Identifying number

**Testing & Spouse Basic****Farm****090-90-9099****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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0.
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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 2023	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 2023 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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

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 instr.	22	0.
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
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25****26** Property used more than 50% in a qualified business use:

car	080821	66.67 %					0.	
	:	%						
	:	%						

**27** Property used 50% or less in a qualified business use:

	:	%			S/L -			
	:	%			S/L -			
	:	%			S/L -			

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29****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) .....	4					
<b>31</b> Total commuting miles driven during the year ...						
<b>32</b> Total other personal (noncommuting) miles driven .....						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....						
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....						
<b>36</b> Is another vehicle available for personal use? .....						

**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.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
<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? .....		

**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
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**42** Amortization of costs that begins during your 2023 tax year:

	:				
	:				

**43** Amortization of costs that began before your 2023 tax year ..... **43****44** **Total.** Add amounts in column (f). See the instructions for where to report ..... **44**



## Form 1116

## Allocation of Itemized Deductions

NAME

Testing &amp; Spouse Basic

090-90-9099

	Total Itemized Deductions	Form 1116		
		Specifically U.S.	Specifically Foreign	Ratable
Medical/Dental .....				
Taxes .....	767.			767.
Interest - Not Including Investment Interest .....				
Investment Interest .....				
Contributions .....	32639.	32639.		
Casualty Losses .....				
Other Miscellaneous Deductions - Not Including Gambling Losses .....				
Gambling Losses .....				
Foreign Adjustment .....				
Total Itemized Deductions .....	33406.	32639.		767.

## Worksheet for NOL Deduction

2023

Name(s) as shown on return

Testing &amp; Spouse Basic

Social Security Number

090-90-9099

## USE YOUR 2023 FORM 1040 TO COMPLETE THE WORKSHEET:

1. Enter as a positive number the NOL carryover NOT subject to 80% of taxable income limit
2. Enter as a positive number the NOL carryover subject to 80% of taxable income limit
3. Total NOL carryover
4. Taxable income before the NOL deduction
5. NOL carryover NOT subject to 80% of taxable income limit
6. Subtract line 5 from line 4 (but not less than zero)
7. Multiply line 6 by 80%
8. Enter the lesser of lines 2 or 7. This is the deductible amount of the NOL carryovers reported on line 2
9. Enter the amount from line 1
10. NOL deduction. Add lines 8 and 9. Enter on Schedule 1, line 8a

16451.	
	16451.
0.	
0.	
0.	
0.	
	0.
	0.

## TAXABLE INCOME WITHOUT THE NOL DEDUCTION:

11. Enter the amounts from Form 1040, lines 1z, 2b, 3b, 4b, 5b and 7
12. Enter the taxable social security benefits
13. Enter the amount from Schedule 1, lines 1, 2a, 4 and 7
14. Enter the amount from Schedule 1, line 3
15. Enter the amount from Schedule 1, line 5
16. Enter the amount from Schedule 1, line 6
17. Enter the amount from Schedule 1, line 9
18. Add lines 11 through 17. This is your total income calculated without regard to NOLs
19. Enter the amounts from Schedule 1, lines 11 through 19a and other adjustments
20. Enter the IRA deduction
21. Enter the student loan interest deduction
22. Enter the Archer MSA deduction
23. Adjusted gross income without regard to the NOL deduction. Subtract lines 19 through 22 from line 18
24. Enter the amount from Schedule A, line 4
25. Enter the amount from Schedule A, line 7
26. Enter the amount from schedule A, lines 10 and 16
27. Enter the amount from Schedule A, line 14
28. Enter the amount from Schedule A, line 15
29. Enter the larger of the standard deduction or the sum of lines 24 through 28
30. Enter the capital construction fund and other deductions
31. Taxable income without regard to the NOL and qualified business income deductions. Subtract lines 29 through 30 from line 23. If zero or less, enter 0. Enter on line 4 above

32000.	
-2700.	
	29300.
	29300.
767.	
32639.	
	33406.
	0.

## Worksheet for NOL Carryover

2023

Name(s) as shown on return

Social Security Number

Testing &amp; Spouse Basic

090-90-9099

## USE YOUR 2023 FORM 1040 TO COMPLETE THE WORKSHEET:

1. Enter as a positive number your NOL deduction from Schedule 1, line 8a .....		0.
2. Enter taxable income without the NOL. ....	-4106.	
3. Enter as a positive number any net capital loss deduction. ....	3000.	
4. Enter as a positive number any gain excluded on the sale of qualified small business stock. ....		
5. Enter as a positive number any qualified business income deduction .....		
6. Enter any adjustments to adjusted gross income. ....		
7. Enter any adjustments to your itemized deductions from line 26 .....		
8. <b>Modified taxable income.</b> Combine lines 2 through 7 and enter the result (but not less than zero) ...		0.
9a. Deductible NOL carryover to 2024. Subtract line 8 from line 1 and enter the result (but not less than zero)		0.
9b. Nondeductible NOL carryover to 2024 .....		16451.
9c. <b>NOL carryover to 2024.</b> Add lines 9a and 9b .....		16451.

## ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only).

10. Enter adjusted gross income without the NOL deduction. ....	29300.	
11. Combine lines 3, 4, 5 and 6 above. ....	3000.	
12. <b>Modified adjusted gross income.</b> Combine lines 10 and 11 above. ....		32300.

## ADJUSTMENT TO MEDICAL EXPENSES:

13. Enter medical expenses from Schedule A (Form 1040), line 4. ....		
14. Enter medical expenses from Schedule A (Form 1040), line 1. ....		
15. Multiply line 12 above by 7.5% (0.075) .....	2423.	
16. Subtract line 15 from line 14 and enter the result (but not less than zero). ....		
17. Subtract line 16 from line 13. ....		

## ADJUSTMENT TO CHARITABLE CONTRIBUTIONS:

18. Enter charitable contributions deduction from Schedule A (Form 1040), line 14, or Schedule A (Form 1040NR), line 5 ...	32639.	
19. Refigure the charitable contributions deduction using line 12 above as your AGI .....	34139.	
20. Subtract line 19 from line 18 .....		-1500.

## ADJUSTMENT TO CASUALTY AND THEFT LOSSES:

21. Enter casualty and theft losses from Form 4684, line 18. ....		
22. Enter casualty and theft losses from Form 4684, line 16. ....		
23. Multiply line 12 by .10. ....		
24. Subtract line 23 from line 22 (but not less than zero). ....		
25. Subtract line 24 from line 21 (but not less than zero). ....		

## TOTAL ADJUSTMENT:

26. Combine lines 17, 20, and 25 and enter the result here. Also enter the result on line 7 above .....		-1500.
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NOL		Detail NOL Carryover/Carryback Worksheet										2023	
Name(s) <b>Testing &amp; Spouse Basic</b>											Social Security Number <b>090-90-9099</b>		
Year Carried From	Amount Available for Carryover/Carryback	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in		
2021	21.												
2022	16430.												
<b>Totals</b>	<b>16451.</b>												
Total amount available for carryover		16451.											
Less total amounts used		0.											
Less total amounts expired		0.											
Remaining carryover		<u>16451.</u>											

## Worksheet for Alternative Tax NOL Carryover

2023

Name(s) as shown on return

Social Security Number

Testing &amp; Spouse Basic

090-90-9099

## USE YOUR 2023 FORM 1040 TO COMPLETE THIS WORKSHEET:

1. Enter as positive number your AMT NOL deduction. ....		23.
2. Enter alternative minimum taxable income without the NOL. ....	-3553.	
3. Enter as a positive number any net capital loss deduction on Form 1040, line 7 ....	3000.	
4. Enter as a positive number any gain excluded on the sale or exchange of qualified small business stock ....		
5. Enter as a positive number any qualified business income deduction ....		
6. Enter adjustment for AMT depletion ....		
7. Enter any adjustments to adjusted gross income. ....		
8. Enter any adjustments to itemized deductions from line 21 below. ....	-1500.	
9. <b>Modified alternative taxable income.</b> Combine lines 2 through 8 and enter the result (but not less than zero.) ....		0.
10. Alternative taxable income limitation. Enter 90% of line 9. ....		0.
11. <b>AMT NOL carryover to 2024.</b> Subtract line 10 from line 1 and enter the result (but not less than zero.) ....		23.

## ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only).

12. <b>Modified adjusted gross income</b> (from NOL Carryover Worksheet, line 12.) ....		32300.
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## ADJUSTMENT TO CHARITABLE CONTRIBUTIONS:

13. Enter charitable contributions deduction from the AMT Contribution Worksheet. ....	32853.	
14. Refigure the charitable contributions deduction using line 12 above as your AGI. ....	34353.	
15. Subtract line 14 from line 13. ....		-1500.

## ADJUSTMENT TO CASUALTY AND THEFT LOSSES:

16. Enter casualty and theft losses from Form 4684, line 18. ....		
17. Enter casualty and theft losses from Form 4684, line 16. ....		
18. Multiply line 12 by 10% (.10). ....		
19. Subtract line 17 from line 18 (but not less than zero.) ....		
20. Subtract line 19 from line 16 (but not less than zero.) ....		

## TOTAL ADJUSTMENT:

21. Combine lines 15 and 20. Enter the amount from this line on line 8 above. ....		-1500.
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AMT NOL		Detail AMT NOL Carryover Worksheet										2023	
Name(s) <b>Testing &amp; Spouse Basic</b>											Social Security Number <b>090-90-9099</b>		
Year Carried From	Amount Available for Carryover	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in		
2021	23.												
<b>Totals</b>	<b>23.</b>												
Total amount available for carryover		23.											
Less total amounts used		0.											
Less total amounts expired		0.											
Remaining carryover		23.											



Form 1040	Dependents	Statement	1
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T S J	Dependent's Name	Social Security Number	Relationship	Check if: Child Tax Cr	Oth Dep Cr
T	OtherDep other	249-24-9249	uncle		X
	Dep No liv Divorce	184-81-9419	son	X	
	Dependent NoCTC	194-94-9299			
	DepNotLiv NoForm	924-92-9249	son	X	
	Dependent AndForm	249-24-9924	son	X	
T	Dependent NOCTCAndForm	924-92-9299	son		

Form 1040	Wages Received and Taxes Withheld	Statement	2
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T S	Employer's Name	Amount Paid	Federal Tax Withheld	State Tax Withheld	City SDI Tax W/H	FICA Tax	Medicare Tax
T	wages	35000.				2170.	508.
	Totals	35000.				2170.	508.

Schedule A	Investment Interest	Statement	3
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Description	Amount
Disallowed Investment Interest Prior Years	4603.
Disallowed Investment Interest C/O	-4603.
Total to Schedule A, line 9	0.



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Schedule A	General Sales Tax Deduction Worksheet	Statement	4
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1	Enter your state general sales taxes from the applicable table. Connecticut If, for all of 2023, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.	767.
2	Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2023? If No, enter -0-. If Yes, enter your local general sales taxes from the applicable table.	
3	Did your locality impose a local general sales tax in 2023? Residents of California and Nevada see instructions. If No, skip lines 3 through 5, enter -0- on line 6 and go to line 7. If Yes, enter your local general sales tax rate, but omit the percentage sign. APPLETON	
4	Did you enter -0- on line 2 above? If No, skip lines 4 and 5 and go to line 6. If Yes, Enter your state general sales tax rate, but omit the percentage sign.	
5	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places).	
6	Did you enter -0- on line 2 above? If No, multiply line 2 by line 3. If Yes, multiply line 1 by line 5.	0.
6a	Add line 1 and line 6.	767.
6b	Part-year days rate.	1.000000
6c	Multiply line 6a by line 6b.	767.
7	Enter your general sales taxes paid on specified items, if any.	
8	Deduction for general sales taxes. Add lines 6c and 7. Enter the result here and on Schedule A, line 5a and check box.	767.

Schedule D	Net Short-Term Gain or Loss from Partnerships, S Corporations, and Fiduciaries	Statement 5
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Description of Activity	Gain or Loss
K1T	0.
First PTP	0.
Total to Schedule D, Part I, line 5	0.

Schedule D	Capital Loss Carryover	Statement	6
1. Enter the amount from Form 1040, line 15		-4106.	
2. Enter the loss from Schedule D, line 21, as a positive amount		3000.	
3. Combine lines 1 and 2. If zero or less, enter -0-		0.	
4. Enter the smaller of line 2 or line 3		0.	
5. Enter the loss from Schedule D, line 7, as a positive amount		27043.	
6. Enter the gain, if any, from Schedule D, line 15			
7. Add lines 4 and 6			
8. Short-term capital loss carryover to next year. Subtract line 7 from line 5. If zero or less, enter -0-		27043.	
9. Enter the loss from Schedule D, line 15, as a positive amount		32540.	
10. Enter the gain, if any, from Schedule D, line 7			
11. Subtract line 5 from line 4. If zero or less, enter -0-			
12. Add lines 10 and 11			
13. Long-term capital loss carryover to next year. Subtract line 12 from line 9. If zero or less, enter -0-		32540.	

Schedule D	Alternative Minimum Tax Net Short-Term Gain or Loss from Partnerships, S Corporations, Estates and Trusts	Statement	7
Description of Activity		Gain or Loss	
K1T		0.	
First PTP		0.	
Total to Schedule D, Part I, line 5		0.	

Schedule D	Alternative Minimum Tax Capital Loss Carryover	Statement	8
1. Enter the amount from Form 6251, line 4		-3553.	
2. Enter the loss from Sch D, line 21, as a positive amount		3000.	
3. Combine lines 1 and 2. If zero or less, enter -0-		0.	
4. Enter the smaller of line 2 or line 3		0.	
5. Enter the loss from Sch D, line 7, as a positive amount		8429.	
6. Enter the gain, if any, from Schedule D, line 15			
7. Add lines 4 and 6			
8. Short-term capital loss carryover to next year. Subtract line 7 from line 5. If zero or less, enter -0-		8429.	
9. Enter the loss from Sch D, line 15, as a positive amount		16490.	
10. Enter the gain, if any, from Schedule D, line 7			
11. Subtract line 5 from line 4. If zero or less, enter -0-			
12. Add lines 10 and 11			
13. Long-term capital loss carryover to next year. Subtract line 12 from line 9. If zero or less, enter -0-		16490.	

Schedule E	Reconciliation for Real Estate Professionals	Statement	9
Form	Description	Amount	
Sch E P2	First PTP	-2700.	
Total to Schedule E, line 43		-2700.	

Form 4797	Ordinary Gains and Losses				Statement	10
Description	Date Acquired	Date Sold	Sales Price	Depr.	Cost or Basis	Gain or Loss
Rental 1231 loss						0.
schC ord						0.
k1t 28						0.
k1T ord						0.
K1T 1231						0.
K1S 1231						0.
K1S ord						0.
R1 ord						0.
C1 1231						0.
F1 1231						0.

Testing & Spouse Basic	090-90-9099			
f1 ord				0.
frent 1231				0.
frent ord				0.
K1T				0.
First PTP				0.
Total to 4797, Part II, line 10				0.

Form 4797	Nonrecaptured Net Section 1231 Losses from Prior Years	Statement 11
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<u>Tax Year</u>	<u>Section 1231 Losses</u>	<u>Section 1231 Losses Recaptured</u>	<u>Nonrecaptured Section 1231 Losses</u>
2018			
2019			
2020			
2021			
2022	10007.		10007.
Total to Form 4797, Line 8	<u>10007.</u>	<u></u>	<u>10007.</u>

Form 6251	Other Adjustment	Statement 12
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<u>Description</u>	<u>Amount</u>
Contribution Adjustment	-214.
Total included in Form 6251, line 3	<u>-214.</u>

Form 6251	Alternative Minimum Tax NOL Limitation	Statement	13
-----------	--	-----------	----

1a. ATNOL carryforwards and carrybacks attributable to qualified disaster losses			
b. ATNOL carryforwards and carrybacks other than those included in line 1a			23.
c. Sum of line 1a and line 1b			23.
ATNOLD Limitation:			
2a. Sum of Form 6251, lines 1 - 3 without line 2d and treating line 2f as zero	-3553.		
b. Tentative amount for line 2d when treating line 2f as zero			
c. Sum of lines 2a - 2b. If zero or less, enter zero (-0-)		0.	
3a. Smaller of line 1b or 90% of line 2c			0.
b. Smaller of line 1a or line 2c minus 3a			
c. Line 3a plus line 3b. Total to Form 6251, line 2f			0.

Schedule 8812	Credit Limit Worksheet A	Statement	14
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1. Enter the amount from line 18 of Form 1040 or Form 1040-NR 0.

2. Add the following amounts (if applicable) from:

Schedule 3, line 1  
 Schedule 3, line 2  
 Schedule 3, line 3  
 Schedule 3, line 4  
 Schedule 3, line 5b  
 Schedule 3, line 6d  
 Schedule 3, line 6f  
 Schedule 3, line 6l  
 Schedule 3, line 6m  
 Enter the total

3. Subtract line 2 from line 1

Complete the Credit Limit Worksheet B only if you meet all of the following:

1. You are claiming one or more of the following credits:

- a. Mortgage interest credit, Form 8396
- b. Adoption credit, Form 8839
- c. Residential clean energy credit, Form 5695, Part I
- d. District of Columbia first-time homebuyer credit, Form 8859

2. You are not filing Form 2555

3. Line 4 of Schedule 8812 is more than zero

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B. 0.

5. Subtract line 4 from line 3. Enter this amount on Schedule 8812, line 13. 0.

Form 4952	Investment Interest Expense	Statement	15
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Description	Current	Carryover
Disallowed Investment Interest Prior Years		4603.
From K-1 - K1T		962.
Totals to Form 4952, lines 1 and 2		5565.



Form 4952	Disallowed Investment Interest Expense	Statement	16
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Description	Amount
Schedule A - C/O	4603.
K1T - C/O	962.
Total to Form 4952, line 7	5565.

Form 8582	Other Passive Activities - Part V	Statement	17
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Name of Activity	Current Year		Prior Year Unallowed Loss	Overall Gain or Loss	
	Net Income	Net Loss		Gain	Loss
schC	0.	-18036.	-31672.		-49708.
R1	0.	0.	-20808.		-20808.
Farm	0.	0.	-46068.		-46068.
Frent	0.	0.	-10933.		-10933.
K1T	0.	-942.	-34264.		-35206.
K1S	0.	0.	-21043.		-21043.
Totals	0.	-18978.	-164788.		-183766.

Form 8582	Allocation of Unallowed Losses - Part VII	Statement	18
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Name of Activity	Form or Schedule	Loss	Ratio	Unallowed Loss
schC	Sch C	49708.	.270496174	49708.
R1	Sch E	20808.	.113230957	20808.
Farm	Sch F	46068.	.250688375	46068.
Frent	Sch F	10933.	.059494139	10933.
K1T	Sch E	35206.	.191580597	35206.
K1S	Sch E	21043.	.114509758	21043.
Totals		183766.	1.000000000	183766.

Form 8582

Activities with Losses Reported on 2 or  
More Different Forms or Schedules - Part IX

Statement 19

Group No.	Name	Form or Schedule Net Loss	Form or Schedule Net Gain	Overall Loss	Ratio	Unallowed Loss	Allowed Loss
1	C1 1231	303.		303.	.006095597	303.	
1	C1 28	3167.		3167.	.063712079	3167.	
1	C1 LT	1433.		1433.	.028828358	1433.	
1	C1 St	11178.		11178.	.224873260	11178.	
1	schC	28962.		28962.	.582642633	28962.	
1	schC ord	4665.		4665.	.093848073	4665.	
				49708.	1.000000000	49708.	
2	R1	7647.		7647.	.367502884	7647.	
2	R1 Lt	503.		503.	.024173395	503.	
2	R1 ord	678.		678.	.032583621	678.	
2	R1 ST	708.		708.	.034025375	708.	
2	Rental 1231 loss	11272.		11272.	.541714725	11272.	
				20808.	1.000000000	20808.	
3	F1 1231	547.		547.	.011873752	547.	
3	F1 28	3868.		3868.	.083962838	3868.	
3	F1 Lt	4908.		4908.	.106538161	4908.	
3	f1 ord	594.		594.	.012893982	594.	
3	F1 St	654.		654.	.014196405	654.	
3	Farm	35497.		35497.	.770534862	35497.	
				46068.	1.000000000	46068.	
4	Frent	2479.		2479.	.226744718	2479.	
4	frent 1231	220.		220.	.020122565	220.	
4	frent ord	989.		989.	.090460074	989.	
4	Frent1 28	4712.		4712.	.430988750	4712.	
4	frent1 lt	1839.		1839.	.168206348	1839.	
4	Frnet st	694.		694.	.063477545	694.	
				10933.	1.000000000	10933.	
5	K1T	764.		764.	.021700846	764.	
5	K1T	893.		893.	.025364995	893.	
5	K1T	895.		895.	.025421803	895.	
5	K1T	895.		895.	.025421803	895.	
5	K1T	1839.		1839.	.052235413	1839.	
5	K1T	1956.		1956.	.055558712	1956.	
5	K1T 1231	3471.		3471.	.098591149	3471.	
5	K1T 28	4467.		4467.	.126881782	4467.	
5	k1t 28	3718.		3718.	.105606999	3718.	
5	K1T LT	6987.		6987.	.198460490	6987.	
5	k1T ord	2479.		2479.	.070414134	2479.	

5 K1T sT	6842.	6842.	.194341874	6842.
		35206.	1.000000000	35206.
6 K1S	1844.	1844.	.087630091	1844.
6 K1S 1231	744.	744.	.035356175	744.
6 K1S 28	3548.	3548.	.168607138	3548.
6 K1S Lt	452.	452.	.021479827	452.
6 K1S ord	11800.	11800.	.560756546	11800.
6 K1S ST	2655.	2655.	.126170223	2655.
		21043.	1.000000000	21043.

Form 8582	Summary of Passive Activities	Statement 20
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R R E A Name	Form or Schedule	Gain/Loss	Prior Year C/O	Net Gain/Loss	Unallowed Loss	Allowed Loss
-						
R1 ST	Sch D	0.	-708.	-708.	708.	
R1 Lt	Sch D	0.	-503.	-503.	503.	
K1S ST	Sch D	0.	-2655.	-2655.	2655.	
K1S Lt	Sch D	0.	-452.	-452.	452.	
K1S 28	Sch D	0.	-3548.	-3548.	3548.	
K1T sT	Sch D	0.	-6842.	-6842.	6842.	
K1T LT	Sch D	0.	-6987.	-6987.	6987.	
K1T 28	Sch D	0.	-4467.	-4467.	4467.	
F1 St	Sch D	0.	-654.	-654.	654.	
F1 Lt	Sch D	0.	-4908.	-4908.	4908.	
F1 28	Sch D	0.	-3868.	-3868.	3868.	
X Frent1 28	Sch D	0.	-4712.	-4712.	4712.	
X Frnet st	Sch D	0.	-694.	-694.	694.	
X frent1 lt	Sch D	0.	-1839.	-1839.	1839.	
C1 St	Sch D	0.	-11178.	-11178.	11178.	
C1 LT	Sch D	0.	-1433.	-1433.	1433.	
C1 28	Sch D	0.	-3167.	-3167.	3167.	
Rental 1231 loss	Form 4797	0.	-11272.	-11272.	11272.	
schC ord	Form 4797	0.	-4665.	-4665.	4665.	
k1t 28	Form 4797	0.	-3718.	-3718.	3718.	
k1T ord	Form 4797	0.	-2479.	-2479.	2479.	
K1T 1231	Form 4797	0.	-3471.	-3471.	3471.	
K1S 1231	Form 4797	0.	-744.	-744.	744.	
K1S ord	Form 4797	0.	-11800.	-11800.	11800.	
R1 ord	Form 4797	0.	-678.	-678.	678.	
C1 1231	Form 4797	0.	-303.	-303.	303.	

Testing & Spouse Basic						090-90-9099
F1 1231	Form 4797	0.	-547.	-547.	547.	
f1 ord	Form 4797	0.	-594.	-594.	594.	
X frent 1231	Form 4797	0.	-220.	-220.	220.	
X frent ord	Form 4797	0.	-989.	-989.	989.	
schC	Sch C	-18036.	-10926.	-28962.	28962.	
R1	Sch E	0.	-7647.	-7647.	7647.	
Farm	Sch F	0.	-35497.	-35497.	35497.	
Frent	Sch F	0.	-2479.	-2479.	2479.	
K1T	Form 4797	0.	-764.	-764.	764.	
K1T	Sch D	0.	-893.	-893.	893.	
K1T	Sch D	0.	-895.	-895.	895.	
K1T	Sch D 28%	0.	-895.	-895.	895.	
K1T	Form 4797	0.	-1839.	-1839.	1839.	
K1T	Sch E	-942.	-1014.	-1956.	1956.	
K1S	Sch E	0.	-1844.	-1844.	1844.	
Totals		-18978.	-164788.	-183766.	183766.	
Prior year carryovers allowed due to current year net activity income						
Total to Form 8582, line 11						

Form 8582-CR	Other Passive Activity Credits Worksheet 4			Statement 21
Name of Activity	From Form	Current Year Credits	Prior Year Unallowed Credits	Total Credits
K1T	Carryover		49.	49.
Estate	Carryover		700.	700.
K1T	Carryover		8.	8.
K1T	Carryover		43.	43.
K1T	Carryover		47.	47.
K1T	Carryover		48.	48.
K1T	Carryover		49.	49.
K1T	Carryover		51.	51.
K1T	Carryover		46.	46.
K1T	Carryover		45.	45.
Estate	Carryover		240.	240.
K1T	Carryover		39.	39.
K1T	Carryover		41.	41.
K1T	Carryover		37.	37.
K1T	Carryover		44.	44.
Totals			1487.	1487.

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Form 8582-CR      Allocation of Unallowed Credits - Worksheet 8      Statement 22

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Name of Activity	Form Reported On	Credits	Ratio	Unallowed Credits
K1T	Form 3800, line 3	49.	.032952253	49.
Estate	Form 3800, line 3	700.	.470746469	700.
K1T	Form 3800, line 3	8.	.005379960	8.
K1T	Form 3800, line 3	43.	.028917283	43.
K1T	Form 3800, line 3	47.	.031607263	47.
K1T	Form 3800, line 3	48.	.032279758	48.
K1T	Form 3800, line 3	49.	.032952253	49.
K1T	Form 3800, line 3	51.	.034297243	51.
K1T	Form 3800, line 3	46.	.030934768	46.
K1T	Form 3800, line 24	45.	.030262273	45.
Estate	Form 3800, line 33	240.	.161398790	240.
K1T	Form 3800, line 33	39.	.026227303	39.
K1T	Form 3800, line 33	41.	.027572293	41.
K1T	Form 3800, line 33	37.	.024882313	37.
K1T	Form 3800, line 33	44.	.029589778	44.
Totals		1487.	1.000000000	1487.

Form 8582-CR	Allowed Credits - Worksheet 9	Statement 23
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Name of Activity	Form Reported On	Credits	Unallowed Credits	Allowed Credits
K1T	Form 3800, line 3	49.	49.	0.
Estate	Form 3800, line 3	700.	700.	0.
K1T	Form 3800, line 3	8.	8.	0.
K1T	Form 3800, line 3	43.	43.	0.
K1T	Form 3800, line 3	47.	47.	0.
K1T	Form 3800, line 3	48.	48.	0.
K1T	Form 3800, line 3	49.	49.	0.
K1T	Form 3800, line 3	51.	51.	0.
K1T	Form 3800, line 3	46.	46.	0.
K1T	Form 3800, line 24	45.	45.	0.
Estate	Form 3800, line 33	240.	240.	0.
K1T	Form 3800, line 33	39.	39.	0.
K1T	Form 3800, line 33	41.	41.	0.
K1T	Form 3800, line 33	37.	37.	0.
K1T	Form 3800, line 33	44.	44.	0.
Totals		1487.	1487.	0.

Form 8582

Alternative Minimum Tax  
Other Passive Activities - Part V

Statement 24

Name of Activity	Current Year		Prior Year	Overall Gain or Loss	
	Net Income	Net Loss	Unallowed Loss	Gain	Loss
schC	0.	-18036.	-32880.		-50916.
R1	0.	0.	-20980.		-20980.
K1T	0.	-942.	-35706.		-36648.
K1S	0.	0.	-33196.		-33196.
Totals	0.	-18978.	-122762.		-141740.

Form 8582

Alternative Minimum Tax  
Allocation of Unallowed Losses - Part VII

Statement 25

Name of Activity	Form or Schedule	Loss	Ratio	Unallowed Loss
schC	Sch C	50916.	.359221109	50916.
R1	Sch E	20980.	.148017497	20980.
K1T	Sch E	36648.	.258557923	36648.
K1S	Sch E	33196.	.234203471	33196.
Totals		141740.	1.000000000	141740.

Form 8582

Alternative Minimum Tax  
Activities with Losses Reported on 2 or  
More Different Forms or Schedules - Part IX

Statement 26

Group No.	Name	Form or Schedule Net Loss	Form or Schedule Net Gain	Overall Loss	Ratio	Unallowed Loss	Allowed Loss
1	C1 1231	368.		368.	.007227589	368.	
1	C1 28	2977.		2977.	.058468851	2977.	
1	C1 LT	1622.		1622.	.031856391	1622.	
1	C1 St	12163.		12163.	.238883652	12163.	
1	schC	28931.		28931.	.568210386	28931.	
1	schC ord	4855.		4855.	.095353131	4855.	
				50916.	1.000000000	50916.	
2	R1	7646.		7646.	.364442326	7646.	
2	R1 Lt	502.		502.	.023927550	502.	
2	R1 ord	774.		774.	.036892278	774.	

## Testing &amp; Spouse Basic

090-90-9099

2 R1 ST	814.	814.	.038798856	814.
2 Rental 1231 loss	11244.	11244.	.535938990	11244.
		20980.	1.000000000	20980.
3 K1T	663.	663.	.018091028	663.
3 K1T	792.	792.	.021611002	792.
3 K1T	793.	793.	.021638289	793.
3 K1T	794.	794.	.021665575	794.
3 K1T	1734.	1734.	.047314996	1734.
3 K1T	1760.	1760.	.048024449	1760.
3 K1T 1231	3462.	3462.	.094466274	3462.
3 K1T 28	4455.	4455.	.121561886	4455.
3 k1t 28	5932.	5932.	.161864222	5932.
3 K1T LT	6967.	6967.	.190105872	6967.
3 k1T ord	2473.	2473.	.067479808	2473.
3 K1T sT	6823.	6823.	.186176599	6823.
		36648.	1.000000000	36648.
4 K1S	356.	356.	.010724184	356.
4 K1S 1231	6525.	6525.	.196559826	6525.
4 K1S 28	3538.	3538.	.106579106	3538.
4 K1S Lt	452.	452.	.013616098	452.
4 K1S ord	1879.	1879.	.056603206	1879.
4 K1S ST	20446.	20446.	.615917580	20446.
		33196.	1.000000000	33196.

## Form 8582AMT Summary of Passive Activities - AMT Statement 27

R R E A Name	Form or Schedule	Gain/Loss	Prior Year C/O	Net Gain/Loss	Unallowed Loss	Allowed Loss
-						
R1 ST	Sch D	0.	-814.	-814.	814.	
R1 Lt	Sch D	0.	-502.	-502.	502.	
K1S ST	Sch D	0.	-20446.	-20446.	20446.	
K1S Lt	Sch D	0.	-452.	-452.	452.	
K1S 28	Sch D	0.	-3538.	-3538.	3538.	
K1T sT	Sch D	0.	-6823.	-6823.	6823.	
K1T LT	Sch D	0.	-6967.	-6967.	6967.	
K1T 28	Sch D	0.	-4455.	-4455.	4455.	
C1 St	Sch D	0.	-12163.	-12163.	12163.	



## Testing &amp; Spouse Basic

090-90-9099

C1 LT	Sch D	0.	-1622.	-1622.	1622.
C1 28	Sch D	0.	-2977.	-2977.	2977.
Rental 1231 loss	Form 4797	0.	-11244.	-11244.	11244.
schC ord	Form 4797	0.	-4855.	-4855.	4855.
k1t 28	Form 4797	0.	-5932.	-5932.	5932.
k1T ord	Form 4797	0.	-2473.	-2473.	2473.
K1T 1231	Form 4797	0.	-3462.	-3462.	3462.
K1S 1231	Form 4797	0.	-6525.	-6525.	6525.
K1S ord	Form 4797	0.	-1879.	-1879.	1879.
R1 ord	Form 4797	0.	-774.	-774.	774.
C1 1231	Form 4797	0.	-368.	-368.	368.
schC	Sch C	-18036.	-10895.	-28931.	28931.
R1	Sch E	0.	-7646.	-7646.	7646.
K1T	Form 4797	0.	-663.	-663.	663.
K1T	Sch D	0.	-792.	-792.	792.
K1T	Sch D	0.	-793.	-793.	793.
K1T	Sch D 28%	0.	-794.	-794.	794.
K1T	Form 4797	0.	-1734.	-1734.	1734.
K1T	Sch E	-942.	-818.	-1760.	1760.
K1S	Sch E	0.	-356.	-356.	356.

Totals	-18978.	-122762.	-141740.	141740.
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Prior year carryovers allowed due to current year net activity income

Total to Form 8582AMT, line 11

1 Wisconsin  
income tax

2023

For the year Jan. 1-Dec. 31, 2023, or other tax year

Check here if an amended return

beginning \_\_\_\_\_, 2023 ending \_\_\_\_\_, 20 \_\_\_\_.

DO NOT STAPLE	Your legal last name <b>BASIC</b>		Legal first name <b>TESTING</b>		M.I.	Your social security number <b>090 90 9099</b>	
	If a joint return, spouse's legal last name <b>BASIC</b>		Spouse's legal first name <b>SPOUSE</b>		M.I.	Spouse's social security number <b>828 28 2888</b>	
	Home address (number and street). If you have a PO Box, see page 12. <b>442 MAINSTREET</b>				Apt. no. <b>29APT</b>		<b>Tax district</b> Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2023.  <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <b>CITY</b>  County of <b>CITY</b>  School district number See page 45 _____  Special conditions <input type="checkbox"/>  Form 804 filed with return (see page 10)
	City or post office <b>CITY</b>		State <b>WI</b>	ZIP code <b>54911</b>			
	<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here _____ <input type="checkbox"/> Head of household, NOT married (see page 13). <input type="checkbox"/> Head of household, married (see page 13). <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Legal last name</div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Legal first name</div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">M.I.</div> <div style="font-size: small; margin-top: 5px;">If married, fill in spouse's SSN above and full name here</div>						





Use BLACK Ink

NO COMMAS; NO CENTS

1	Federal adjusted gross income from Form 1040, line 11	1	29300.
2	Adjustments to federal adjusted gross income from Schedule I, line 3 (see page 13)	2	
3	Add lines 1 and 2. This is your federal adjusted gross income for Wisconsin purposes	3	29300.
	Form W-2 wages included in line 3		35000.
4	Total additions to income from Schedule AD, line 33. Include Schedule AD (see page 14)	4	
5	Add lines 3 and 4	5	29300.
6	Total subtractions from income from Schedule SB, line 50. Include Schedule SB (see page 14)	6	614.
7	Subtract line 6 from line 5. This is your Wisconsin income	7	28686.
8	Standard deduction. See table on page 35, OR	8	23185.
	If someone else can claim you (or your spouse) as a dependent, see page 15 and check here		
9	Subtract line 8 from line 7. If line 8 is larger than line 7, fill in 0	9	5501.
10	Exemptions (Caution: See page 15)		
a	Fill in exemptions allowed 8 x \$700	10a	5600.
b	Check if 65 or older You + Spouse = x \$250	10b	
c	Add lines 10a and 10b	10c	5600.



**NO COMMAS; NO CENTS**

<b>11</b>	Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income .....	<b>11</b>	_____	<b>0 .</b>
<b>12</b>	Tax (see table on page 38) .....	<b>12</b>	_____	<b>0 .</b>
<b>13</b>	Itemized deduction credit. Include Schedule 1, page 4 .....	<b>13</b>	_____	<b>367 .</b>
<b>14</b>	Additional child and dependent care tax credit (see page 17)			
	Federal credit from Form 2441 .....  ..... x 50% =	<b>14</b>	_____	.
<b>15</b>	School property tax credit			
<b>a</b>	Rent paid in 2023-heat included ..... Rent paid in 2023-heat not included .....	} Find credit from table page 19 .....	<b>15a</b>	_____.
<b>b</b>	Property taxes paid on home in 2023 .....			
<b>16</b>	Working families tax credit (see page 20) .....	<b>16</b>	_____.	.
<b>17</b>	Married couple credit. Include Schedule 2, page 4 .....	<b>17</b>	_____.	.
<b>18</b>	Nonrefundable credits from line 34 of Schedule CR .....	<b>18</b>	_____.	.
<b>19</b>	Net income tax paid to another state. Include Schedule OS .....	<b>19</b>	_____.	.
<b>20</b>	Add lines 13 through 19 .....	<b>20</b>	_____	<b>367 .</b>
<b>21</b>	Subtract line 20 from line 12. If line 20 is larger than line 12, fill in 0. This is your net tax .....	<b>21</b>	_____	<b>0 .</b>
<b>22</b>	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23) .....	<b>22</b>	_____.	.
	If you certify that no sales or use tax is due, check here .....  <b>X</b>			
<b>23</b>	Donations (decreases refund or increases amount owed)			
<b>a</b>	Endangered resources ... ..	<b>e</b>	Military family relief .....	.
<b>b</b>	Cancer research .....	<b>f</b>	Second Harvest/Feeding Amer. ....	.
<b>c</b>	Veterans trust fund .....	<b>g</b>	Red Cross WI Disaster Relief .....	.
<b>d</b>	Multiple sclerosis .....	<b>h</b>	Special Olympics Wisconsin .....	.
	Total (add lines a through h) .....  <b>23i</b>			_____.
<b>24</b>	Penalties on IRAs, retirement plans, MSAs, etc. (see page 25) ..... x .33 =	<b>24</b>	_____.	.
<b>25</b>	Other penalties (see page 25) .....	<b>25</b>	_____.	.
<b>26</b>	Add lines 21, 22, 23i, 24 and 25 .....	<b>26</b>	_____	<b>0 .</b>
<b>27</b>	Wisconsin tax withheld. Include withholding statements .....	<b>27</b>	_____.	.
<b>28</b>	2023 estimated tax payments and amount applied from 2022 return .....	<b>28</b>	_____.	.
<b>29</b>	Earned income credit. Number of qualifying children .....  <b>5</b>			
	Federal credit ..... <b>5975 .</b> x <b>34</b> % =	<b>29</b>	_____	<b>2032 .</b>
<b>30</b>	Farmland preservation credit.			
	<b>a</b> Schedule FC, line 17 .....	<b>30a</b>	_____.	.
	<b>b</b> Schedule FC-A, line 13 .....	<b>30b</b>	_____.	.
<b>31</b>	Repayment credit (see page 27) .....	<b>31</b>	_____.	.



Name(s) shown on Form 1		Your social security number	
<b>TESTING AND SPOUSE BASIC</b>		090 90 9099	
<b><u>NO COMMAS; NO CENTS</u></b>			
<b>32</b>	Homestead credit. Include Schedule H or H-EZ .....	<b>32</b>	_____.
<b>33</b>	Eligible veterans and surviving spouses property tax credit .....	<b>33</b>	_____.
<b>34</b>	Refundable credits from Schedule CR, line 40. Include Schedule CR .....	<b>34</b>	_____.
<b>35</b>	AMENDED RETURN ONLY - Amounts previously paid (see page 31) .....	<b>35</b>	_____.
<b>36</b>	Add lines 27 through 35 .....	<b>36</b>	2032 .
<b>37</b>	AMENDED RETURN ONLY - Amounts previously refunded (see page 31) .....	<b>37</b>	_____.
<b>38</b>	Subtract line 37 from line 36 .....	<b>38</b>	2032 .
<b>39</b>	If line 38 is larger than line 26, subtract line 26 from line 38. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>39</b>	2032 .
<b>40</b>	Amount of line 39 you want <b>REFUNDED TO YOU</b> .....	<b>40</b>	2032 .
<b>41</b>	Amount of line 39 you want <b>APPLIED TO YOUR 2024 ESTIMATED TAX</b> .....	<b>41</b>	_____.
<b>42</b>	If line 38 is smaller than line 26, subtract line 38 from line 26. This is the <b>AMOUNT YOU UNDERPAID</b> .....	<b>42</b>	_____.
<b>43</b>	Underpayment interest. Fill in exception code - See Sch. U _____ .....	<b>43</b>	_____.
<b>44</b>	Add lines 42 and 43. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return .....	<b>44</b>	_____.
<b>45</b>	Interest (see page 34) .....	<b>45</b>	_____.

### Third Party Designee

Do you want to allow another person to discuss this return with the department (see page 34)? ☐ Yes Complete the following. ☐ No

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

**Paper clip copies of your federal income tax return and schedules to this return.  
Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.**

### Sign here

▼ Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
		9069061999	
Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)

I-010ai

**Caution:** Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 34).

Mail your return to:

Wisconsin Department of Revenue

If tax due ..... PO Box 268, Madison WI 53790-0001  
 If refund or no tax due ..... PO Box 59, Madison WI 53785-0001  
 If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

CCH

**Do Not Submit Photocopies**

387012 11-10-23



**NO COMMAS; NO CENTS****Schedule 1 - Itemized Deduction Credit (see page 16)**

<b>1</b> Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions .....	<b>1</b>	_____.
<b>2</b> Interest paid from federal Schedule A (Form 1040). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction .....	<b>2</b>	_____.
<b>3</b> Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions .....	<b>3</b>	<u>30521</u> .
<b>4</b> Casualty losses from federal Schedule A (Form 1040) .....	<b>4</b>	_____.
<b>5</b> Add lines 1 through 4 .....	<b>5</b>	<u>30521</u> .
<b>6</b> Fill in your standard deduction from line 8 on page 1 of Form 1 .....	<b>6</b>	<u>23185</u> .
<b>7</b> Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 .....	<b>7</b>	<u>7336</u> .
<b>8</b> Rate of credit is .05 (5%) .....	<b>8</b>	<u>X .05</u>
<b>9</b> Multiply line 7 by line 8. Fill in here and on line 13 on page 2 of Form 1 .....	<b>9</b>	<u>367</u> .

▶ **You must submit this page with Form 1 if you claim either of these credits** ◀

**Schedule 2 - Married Couple Credit When Both Spouses Are Employed (see page 21)**

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
<b>1</b> Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income .....	<b>1</b> <u>35000</u> .	_____.
<b>2</b> Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income .....	<b>2</b> _____.	_____.
<b>3</b> Combine lines 1 and 2. This is earned income .....	<b>3</b> <u>35000</u> .	_____.
<b>4</b> Add the amounts from federal <b>Schedule 1</b> (Form 1040), lines 12, 16, 20, 24e, 24f, and 24g, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income .....	<b>4</b> _____.	_____.
<b>5</b> Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 .....	<b>5</b> <u>35000</u> .	<u>0</u> .
<b>6</b> Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 .....	<b>6</b> _____.	<u>0</u> .
<b>7</b> Rate of credit is .03 (3%) .....	<b>7</b> _____.	<u>X .03</u>
<b>8</b> Multiply line 6 by line 7. Fill in here and on line 17 on page 2 of Form 1 .....	<b>8</b> _____.	<u>0</u> . Do not fill in more than \$480.



**Form 1 -**  
**Subtractions from Income**

**2023**

File with Wisconsin Form 1

Name <b>TESTING AND SPOUSE BASIC</b>	Social Security Number <b>090 90 9099</b>
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See the instructions for additional information on the subtractions listed below. Enter all amounts as positive numbers.

**Subtractions from Income**

<b>1</b>	Taxable refund of state income tax (from line 1 of federal Schedule 1)	<b>1</b>	_____.
<b>2</b>	United States government interest	<b>2</b>	_____.
<b>3</b>	Unemployment compensation	<b>3</b>	_____.
<b>4</b>	Social security adjustment	<b>4</b>	_____.
<b>5</b>	Capital gain/loss subtraction	<b>5</b>	_____.
<b>6</b>	Medical care insurance	<b>6</b>	_____.
<b>7</b>	Long-term care insurance	<b>7</b>	_____.
<b>8</b>	Tuition and fee expenses	<b>8</b>	_____.
<b>9</b>	Private school tuition (Schedule PS)	<b>9</b>	_____.
<b>10</b>	Contributions to an Edvest or Tomorrow's Scholar college savings account (Schedule CS)	<b>10</b>	_____.
<b>11</b>	Distributions of certain earnings from Wisconsin state-sponsored college tuition programs	<b>11</b>	_____.
<b>12</b>	Military and uniformed services retirement benefits	<b>12</b>	_____.
<b>13</b>	Local and state retirement benefits	<b>13</b>	_____.
<b>14</b>	Federal retirement benefits	<b>14</b>	_____.
<b>15</b>	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	<b>15</b>	_____.
<b>16</b>	Retirement income subtraction	<b>16</b>	_____.
<b>17</b>	Reserve or National Guard members	<b>17</b>	_____.
<b>18</b>	U.S. Armed Forces active duty pay	<b>18</b>	_____.
<b>19</b>	Combat zone related death	<b>19</b>	_____.
<b>20</b>	Adoption expenses	<b>20</b>	_____.
<b>21</b>	Contributions to ABLE accounts	<b>21</b>	_____.
<b>22</b>	Disability income exclusion (Schedule 2440W)	<b>22</b>	_____.
<b>23</b>	Wisconsin net operating loss deduction	<b>23</b>	<b>614</b> .
<b>24</b>	Farm loss carryover	<b>24</b>	_____.
<b>25</b>	Native Americans	<b>25</b>	_____.
<b>26</b>	Sale of business assets or assets used in farming to a related person	<b>26</b>	_____.
<b>27</b>	Recoveries of federal itemized deductions	<b>27</b>	_____.
<b>28</b>	Repayment of income previously taxed	<b>28</b>	_____.
<b>29</b>	Add lines 1 through 28. Enter here and on line 30, page 2	<b>29</b>	<b>614</b> .



Name <b>TESTING AND SPOUSE BASIC</b>	Social Security Number <b>090 90 9099</b>
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<b>30</b>	Enter amount from line 29 on page 1 .....	<b>30</b>	<u>614</u> .
<b>31</b>	Human organ donation .....	<b>31</b>	_____ .
<b>32</b>	Expenses paid to related entities .....	<b>32</b>	_____ .
<b>33</b>	Income from a related entity .....	<b>33</b>	_____ .
<b>34</b>	Legislator's per diem .....	<b>34</b>	_____ .
<b>35</b>	Sales of certain insurance policies .....	<b>35</b>	_____ .
<b>36</b>	Physician or psychiatrist grant .....	<b>36</b>	_____ .
<b>37</b>	Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money .....	<b>37</b>	_____ .
<b>38</b>	AmeriCorps education awards .....	<b>38</b>	_____ .
<b>39</b>	Differences in federal and Wisconsin basis of assets .....	<b>39</b>	_____ .
<b>40</b>	Reserved for future use .....	<b>40</b>	_____ .
<b>41</b>	Differences in federal and Wisconsin reporting of marital property (community) income .....	<b>41</b>	_____ .
<b>42</b>	Charitable contributions from tax-option (S) corporations (list and provide amount)		
<b>a</b>	Name .....		
	FEIN .....	Amount <b>42a</b> .....	_____ .
<b>b</b>	Name .....		
	FEIN .....	Amount <b>42b</b> .....	_____ .
<b>c</b>	Name .....		
	FEIN .....	Amount <b>42c</b> .....	_____ .
<b>d</b>	Add lines 42a through 42c .....	<b>42d</b>	_____ .
<b>43</b>	Tax-option (S) corporation adjustments. Do not include adjustments listed on line 46 (list and provide amount)		
<b>a</b>	Name .....		
	FEIN .....	Amount <b>43a</b> .....	_____ .
<b>b</b>	Name .....		
	FEIN .....	Amount <b>43b</b> .....	_____ .
<b>c</b>	Name .....		
	FEIN .....	Amount <b>43c</b> .....	_____ .
<b>d</b>	Add lines 43a through 43c .....	<b>43d</b>	_____ .
<b>44</b>	Add lines 30 through 41, 42d and 43d. Enter here and on line 45, page 3 .....	<b>44</b>	<u>614</u> .



Name <b>TESTING AND SPOUSE BASIC</b>	Social Security Number <b>090 90 9099</b>
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**45** Enter amount from line 44 on page 2 ..... **45** 614 .

**46** Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

**a** Name .....  
FEIN ..... Amount **46a** ..... .

**b** Name .....  
FEIN ..... Amount **46b** ..... .

**c** Name .....  
FEIN ..... Amount **46c** ..... .

**d** Add lines 46a through 46c ..... **46d** ..... .

**47** Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 48 (list and provide amount)

**a** Name .....  
FEIN ..... Amount **47a** ..... .

**b** Name .....  
FEIN ..... Amount **47b** ..... .

**c** Name .....  
FEIN ..... Amount **47c** ..... .

**d** Add lines 47a through 47c ..... **47d** ..... .

**48** Partnership entity level tax election adjustments (list and provide amount)

**a** Name .....  
FEIN ..... Amount **48a** ..... .

**b** Name .....  
FEIN ..... Amount **48b** ..... .

**c** Name .....  
FEIN ..... Amount **48c** ..... .

**d** Add lines 48a through 48c ..... **48d** ..... .

**49** Other subtractions from income (list and provide amount)

**a** ..... Amount **49a** ..... .

**b** ..... Amount **49b** ..... .

**c** ..... Amount **49c** ..... .

**d** Add lines 49a through 49c ..... **49d** ..... .

**50** Add lines 45, 46d, 47d, 48d, and 49d. This is your total subtraction from income. Enter on Form 1, line 6 ..... **50** 614 .





# Schedule I

Wisconsin  
Department of Revenue

## Adjustments to Convert 2023 Federal Adjusted Gross Income and Itemized Deductions to the Amounts Allowable for Wisconsin

Include with Wisconsin Form 1 or Form 1NPR

# 2023

Name(s) shown on Form 1 or Form 1NPR

TESTING AND SPOUSE BASIC

Your social security number

090 90 9099

### PART I - Adjustments to Federal Adjusted Gross Income

(Read instructions before completing Schedule I)

**1** Additions to federal adjusted gross income (enter as positive numbers):

<u>a</u> Discharge of indebtedness on principal residence .....	1a	_____.
<u>b</u> Federal depreciation and sec. 179 expense .....	1b	_____.
<u>c</u> Federal capital losses from line 7 of federal Form 1040 or 1040-SR .....	1c	_____.
<u>d</u> Federal ordinary losses from line 4 of federal Schedule 1 (Form 1040) .....	1d	_____.
<u>e</u> Wisconsin capital gains from line 7 of revised federal Form 1040 or 1040-SR .....	1e	_____.
<u>f</u> Wisconsin ordinary gains from line 4 of revised federal Schedule 1 (Form 1040) .....	1f	_____.
<u>g</u> Certain student loan forgiveness (see instructions) .....	1g	_____.
<u>h</u> Other _____	1h	_____.
<u>i</u> Other _____	1i	_____.
<u>j</u> Total additions - Add lines 1a through 1i .....	1j	_____.

**2** Subtractions from federal adjusted gross income (enter as positive numbers):

<u>a</u> Health savings account adjustment .....	2a	_____.
<u>b</u> Wisconsin depreciation and sec. 179 expense .....	2b	_____.
<u>c</u> Wisconsin capital losses from line 7 of revised federal Form 1040 or 1040-SR .....	2c	_____.
<u>d</u> Wisconsin ordinary losses from line 4 of revised federal Schedule 1 (Form 1040) .....	2d	_____.
<u>e</u> Federal capital gains from line 7 of federal Form 1040 or 1040-SR .....	2e	_____.
<u>f</u> Federal ordinary gains from line 4 of federal Schedule 1 (Form 1040) .....	2f	_____.
<u>g</u> Other _____	2g	_____.
<u>h</u> Other _____	2h	_____.
<u>i</u> Other _____	2i	_____.
<u>j</u> Total subtractions - Add lines 2a through 2i .....	2j	_____.

**3** Subtract line 2j from line 1j. If line 3 is a negative number, place a minus sign (-) in front of the number.

Fill in here and on line 2 of Wisconsin Form 1. (**Note:** The above figures must also be used to complete Columns  
A and B for each of the lines 1 through 29 of Form 1NPR)

3 \_\_\_\_\_.



PART II - Itemized Deductions

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

1 Adjustments:

		COL. I	COL. II
		Amount per 2023 federal return	Amount determined under IRC in effect for Wisconsin
Description			
<u>a</u>	Medical Expense Deduction .....	1a	
<u>b</u>	Interest .....	1b	
<u>c</u>	Gifts to Charity .....	1c	
<u>d</u>	Other (explain) .....	1d	
<u>e</u>	Other (explain) .....	1e	

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).



Schedule **WD**Wisconsin  
Department of Revenue**Capital Gains and Losses**

◆ Include with Wisconsin Form 1 or 1NPR ◆

**2023**

Name(s) shown on Form 1 or Form 1NPR

Your social security number

**TESTING AND SPOUSE BASIC**

090 90 9099

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

<b>Note:</b> Round all amounts (use a minus sign (-) for negative amounts)	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost or other basis	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	<b>(h) Gain or loss</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Amount from line 1a of Schedule D .....	.	.		.
<b>1b</b> Amount from line 1b of Schedule D .....	0 .	0 .	-11077 .	-11077 .
<b>2</b> Amount from line 2 of Schedule D .....	.	.	.	.
<b>3</b> Amount from line 3 of Schedule D .....	.	.	.	.
<b>4</b> Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824 .....			<b>4</b>	.
<b>5</b> Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>5</b>	.
<b>6</b> Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) .....			<b>6</b>	.
<b>7</b> Short-term capital loss carryover from 2022 Wisconsin Schedule WD, line 34. Enter amount as a negative number .....			<b>7</b>	-16000 .
<b>8</b> Net short-term capital gain or loss. Combine lines 1a through 7 in column (h) .....			<b>8</b>	-27077 .

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

<b>Note:</b> Round all amounts (use a minus sign (-) for negative amounts)	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost or other basis	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	<b>(h) Gain or loss</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>9a</b> Amount from line 8a of Schedule D .....	.	.		.
<b>9b</b> Amount from line 8b of Schedule D .....	0 .	0 .	-4558 .	-4558 .
<b>10</b> Amount from line 9 of Schedule D .....	.	.	.	.
<b>11</b> Amount from line 10 of Schedule D .....	.	.	.	.
<b>12</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824 .....			<b>12</b>	.
<b>13</b> Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>13</b>	.
<b>14</b> Capital gain distributions .....			<b>14</b>	.
<b>15</b> Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) .....			<b>15</b>	.
<b>15a</b> Adjustment from Wisconsin Schedule QI. Enter amount as a negative number .....			<b>15a</b>	.
<b>16</b> Long-term capital loss carryover from 2022 Wisconsin Schedule WD, line 39. Enter amount as a negative number .....			<b>16</b>	-26407 .
<b>17</b> Net long-term capital gain or loss. Combine lines 9a through 16 in column (h) .....			<b>17</b>	-30965 .

Go on to Part III →



Name	Social Security Number
<b>TESTING AND SPOUSE BASIC</b>	090 90 9099

**Part III Summary of Parts I and II** (see instructions) - use a minus sign (-) for negative amounts.

<b>18</b> Combine lines 8 and 17, and fill in the net gain or loss here (if line 18 is a loss, go to line 28) .....	<b>18</b>	-58042.
<b>19</b> Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17 .....	<b>19</b>	.
<b>20</b> Fill in 30% of line 19 .....	<b>20</b>	.
<b>21</b> Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included on line 12 or 13 of Schedule WD. If zero, skip lines 22 through 25 and fill in the amount from line 20 on line 26 .....	<b>21</b>	.
<b>22</b> Gain included in line 17. Do not include any losses in this amount .....	<b>22</b>	.
<b>23</b> Divide line 21 by line 22. Carry the decimal to 4 places .....	<b>23</b>	.
<b>24</b> Multiply line 19 by the decimal amount on line 23 .....	<b>24</b>	.
<b>25</b> Fill in 30% of line 24 .....	<b>25</b>	.
<b>26</b> Add lines 20 and 25 .....	<b>26</b>	.
<b>27</b> Subtract line 26 from line 18 .....	<b>27</b>	.
<b>28</b> If line 18 shows a loss, fill in the smaller of:		
(a) The loss on line 18,		
(b) \$3,000/\$1,500 (see instructions), or		
(c) Wisconsin ordinary income (see instructions) .....	<b>28</b>	3000.

**Note:** When figuring whether a, b, or c is smaller, treat all numbers as if they are positive.

**Part IV Computation of Wisconsin Adjustment to Income**

<b>29</b> Adjustment (see instructions for Part IV and Schedule I adjustments)		
<b>a</b> Fill in gain from line 7 of federal Form 1040 or 1040-SR, or gain from line 1e of Schedule I, if filed (if a loss, fill in -0-) .....	<b>29a</b>	0.
<b>b</b> Fill in gain from Part III, line 27, (if blank, fill in -0-) .....	<b>29b</b>	0.
<b>c</b> If line 29b is more than 29a, subtract line 29a from line 29b. See instructions on where to enter this amount ...	<b>29c</b>	.
<b>d</b> If line 29b is less than 29a, subtract line 29b from line 29a. See instructions on where to enter this amount ...	<b>29d</b>	.
<b>e</b> Fill in loss from line 7 of federal Form 1040 or 1040-SR, as a positive amount or the loss from line 2c of Schedule I, if filed (if a gain, fill in -0-) .....	<b>29e</b>	3000.
<b>f</b> Fill in loss from Part III, line 28 as a positive amount .....	<b>29f</b>	3000.
<b>g</b> If line 29f is more than 29e, subtract line 29e from line 29f. See instructions for where to enter this amount ...	<b>29g</b>	.
<b>h</b> If line 29f is less than 29e, subtract line 29f from line 29e. See instructions for where to enter this amount. ....	<b>29h</b>	.

**Part V Computation of Capital Loss Carryovers from 2023 to 2024** (Complete this part if the loss on line 18 is more than the loss on line 28.)

<b>30</b> Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 .....	<b>30</b>	27077.
<b>31</b> Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0- .....	<b>31</b>	0.
<b>32</b> Subtract line 31 from line 30 .....	<b>32</b>	27077.
<b>33</b> Fill in the smaller of line 28 or line 32, treating both as positive amounts .....	<b>33</b>	3000.
<b>34</b> Subtract line 33 from line 32. This is your <b>short-term capital loss carryover</b> from 2023 to 2024 .....	<b>34</b>	24077.
<b>35</b> Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39 .....	<b>35</b>	30965.
<b>36</b> Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0- .....	<b>36</b>	0.
<b>37</b> Subtract line 36 from line 35 .....	<b>37</b>	30965.
<b>38</b> Subtract line 33 from line 28, treating both as positive amounts. ( <b>Note:</b> If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) .....	<b>38</b>	.
<b>39</b> Subtract line 38 from line 37. This is your <b>long-term capital loss carryover</b> from 2023 to 2024 .....	<b>39</b>	30965.



**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name of proprietor

**Profit or Loss From Business**

(Sole Proprietorship)

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

WI

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **09**

Social security number (SSN)

090-90-9099

**Testing Basic**

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

**B** Enter code from instructions

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

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

**schC**

**E** Business address (including suite or room no.) 800 main  
City, town or post office, state, and ZIP code appleton, WI 54911

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ☐ Yes ☒ No

**H** If you started or acquired this business during 2023, check here ☐

**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

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

**Part I Income**

<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>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</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>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>	

**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	<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>11</b>	Contract labor (see instructions)	<b>11</b>		<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>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	18465.	<b>21</b>	Repairs and maintenance	<b>21</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>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<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>	
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<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>27 a</b>	Other expenses (from line 48)	<b>27a</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>b</b>	Energy efficient commercial bldgs deduction (attach Form 7205)	<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.						

PAL

Includes Carryover

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

LHA 320001 10-25-23

## SCHEDULE F

(Form 1040)

Department of the Treasury  
Internal Revenue Service

## Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

WI

OMB No. 1545-0074

2023

Attachment  
Sequence No. 14

Name of proprietor

Social security number (SSN)

## Farm

090 90 9099

A Principal crop or activity  
productB Enter code from Part IV  
111100C Accounting method:  
☒ Cash ☐ AccrualD Employer ID number (EIN)  
23-1652497E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☒ NoF Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ NoG If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions) .....	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a .....	1b		
c Subtract line 1b from line 1a .....	1c		
2 Sales of livestock, produce, grains, and other products you raised .....	2		
3a Cooperative distributions (Form(s) 1099-PATR) .....	3a		3b Taxable amount .....
4a Agricultural program payments (see instructions) .....	4a		4b Taxable amount .....
5a Commodity Credit Corporation (CCC) loans reported under election .....	5a		5a
b CCC loans forfeited .....	5b		5c Taxable amount .....
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023 .....	6a		6b Taxable amount .....
c If election to defer to 2024 is attached, check here <input type="checkbox"/> .....	6d	Amount deferred from 2022	6d
7 Custom hire (machine work) income .....	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....	8		
9 <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions .....	9		

**Part II Farm Expenses - Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach <b>Form 4562</b> .....	10		23 Pension and profit-sharing plans	23	
11 Chemicals .....	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions) .....	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work) .....	13		b Other (land, animals, etc.) .....	24b	
14 Depreciation and section 179 expense (see instructions) .....	14		25 Repairs and maintenance .....	25	
15 Employee benefit programs other than on line 23 .....	15		26 Seeds and plants .....	26	
16 Feed .....	16		27 Storage and warehousing .....	27	
17 Fertilizers and lime .....	17		28 Supplies .....	28	
18 Freight and trucking .....	18		29 Taxes .....	29	
19 Gasoline, fuel, and oil .....	19		30 Utilities .....	30	
20 Insurance (other than health) .....	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.) .....	21a		a	32a	
b Other .....	21b		b	32b	
22 Labor hired (less employment credits) .....	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions .....	33				
34 <b>Net farm profit or (loss).</b> Subtract line 33 from line 9 .....	34	PAL *			0.

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

\*Includes carryover

**Part III Farm Income - Accrual Method** (see instructions)

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions) .....	<b>37</b>	
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR) .....	<b>38a</b>	
		<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments .....	<b>39a</b>	
		<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election .....	<b>40a</b>	
<b>b</b>	CCC loans forfeited .....	<b>40b</b>	
		<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds .....	<b>41</b>	
<b>42</b>	Custom hire (machine work) income .....	<b>42</b>	
<b>43</b>	Other income (see instructions) .....	<b>43</b>	
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) .....	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 .....	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year .....	<b>46</b>	
<b>47</b>	Add lines 45 and 46 .....	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year .....	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* .....	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 .....	<b>50</b>	

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming  
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)  
113110 Timber tract operations  
113210 Forest nurseries and gathering of forest products  
113310 Logging

## SCHEDULE F

(Form 1040)

Department of the Treasury  
Internal Revenue Service

## Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

WI

OMB No. 1545-0074

2023

Attachment  
Sequence No. 14

Name of proprietor

Frent

Social security number (SSN)

090 90 9099

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

☒ Cash ☐ Accrual

D Employer ID number (EIN)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☒ NoF Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ NoG If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a	1c		
2	Sales of livestock, produce, grains, and other products you raised	2		
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		
b	CCC loans forfeited	5b		5c Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2023	6a		6b Taxable amount
c	If election to defer to 2024 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2022	6d
7	Custom hire (machine work) income	7		
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		

**Part II Farm Expenses - Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	33					
34	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9 <b>PAL *</b>	34					0.

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

\*Includes carryover



**Part III Farm Income - Accrual Method** (see instructions)

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions) .....	<b>37</b>	
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR) .....	<b>38a</b>	
		<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments .....	<b>39a</b>	
		<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election .....	<b>40a</b>	
<b>b</b>	CCC loans forfeited .....	<b>40b</b>	
		<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds .....	<b>41</b>	
<b>42</b>	Custom hire (machine work) income .....	<b>42</b>	
<b>43</b>	Other income (see instructions) .....	<b>43</b>	
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) .....	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 .....	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year .....	<b>46</b>	
<b>47</b>	Add lines 45 and 46 .....	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year .....	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* .....	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 .....	<b>50</b>	

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming  
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)  
113110 Timber tract operations  
113210 Forest nurseries and gathering of forest products  
113310 Logging



WI 1 Wisconsin Qualifying Children for EIC Statement 1

## Qualifying Child(ren)

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name	EIC ONLY Dependent	EICCTC Dependent	Dependent NoCTC
2 Child's social security number	429-14-8181	924-94-8282	194-94-9299
3 Child's relationship to you	X Son or Daughter Grandchild Brother or Sister Nephew or Niece Foster child	X Son or Daughter Grandchild Brother or Sister Nephew or Niece Foster child	Son or Daughter Grandchild Brother or Sister Nephew or Niece Foster child
4 Number of months child lived with you in 2023	12	12	12
5 Child's year of birth	2010	2012	2011
6a Was the child under age 24 at the end of 2023 and a full time student?	Yes No	Yes No	Yes No
b Was the child permanently and totally disabled during any part of 2023?	Yes No	Yes No	Yes No

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Form 8582	Other Passive Activities - Part V	Statement	2
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Name of Activity	Current Year		Prior Year	Overall Gain or Loss	
	Net Income	Net Loss	Unallowed Loss	Gain	Loss
schC	0.	-18465.	-25725.		-44190.
R1	0.	0.	-7666.		-7666.
Farm	0.	0.	-35176.		-35176.
Frent	0.	0.	-2457.		-2457.
K1T	0.	-942.	-6243.		-7185.
K1S	0.	0.	-1828.		-1828.
Totals	0.	-19407.	-79095.		-98502.

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Form 8582	Allocation of Unallowed Losses - Part VII	Statement	3
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Name of Activity	Form or Schedule	Loss	Ratio	Unallowed Loss
schC	Sch C	44190.	.448620333	44190.
R1	Sch E	7666.	.077825831	7666.
Farm	Sch F	35176.	.357109500	35176.
Frent	Sch F	2457.	.024943656	2457.
K1T	Sch E	7185.	.072942681	7185.
K1S	Sch E	1828.	.018557999	1828.
Totals		98502.	1.000000000	98502.

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Form 8582	Allowed Losses - Part VIII	Statement	4
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Name of Activity	Form or Schedule	Loss	Unallowed Loss	Allowed Loss
K1S	Sch E	1828.	1828.	
Totals		1828.	1828.	

Form 8582                      Activities with Losses Reported on 2 or                      Statement      5  
    More Different Forms or Schedules - Part IX

Group No.	Name	Form or Schedule Net Loss	Form or Schedule Net Gain	Overall Loss	Ratio	Unallowed Loss	Allowed Loss
1	C1 28	3138.		3138.	.071011541	3138.	
1	C1 LT	1420.		1420.	.032133967	1420.	
1	C1 St	11077.		11077.	.250667572	11077.	
1	schC	28555.		28555.	.646186920	28555.	
				44190.	1.000000000	44190.	
2	R1	7666.		7666.	1.000000000	7666.	
				7666.	1.000000000	7666.	
3	Farm	35176.		35176.	1.000000000	35176.	
				35176.	1.000000000	35176.	
4	Frent	2457.		2457.	1.000000000	2457.	
				2457.	1.000000000	2457.	
5	K1T	758.		758.	.105497564	758.	
5	K1T	885.		885.	.123173278	885.	
5	K1T	1773.		1773.	.246764092	1773.	
5	K1T	1822.		1822.	.253583855	1822.	
5	K1T	1947.		1947.	.270981211	1947.	
				7185.	1.000000000	7185.	

Form 8582                      Summary of Passive Activities                      Statement      6

R R E A	Name	Form or Schedule	Gain/Loss	Prior Year C/O	Net Gain/Loss	Unallowed Loss	Allowed Loss
	C1 St	Sch D	0.	-11077.	-11077.	11077.	
	C1 LT	Sch D	0.	-1420.	-1420.	1420.	
	C1 28	Sch D	0.	-3138.	-3138.	3138.	
	schC	Sch C	-18465.	-10090.	-28555.	28555.	
	R1	Sch E	0.	-7666.	-7666.	7666.	
	Farm	Sch F	0.	-35176.	-35176.	35176.	
	Frent	Sch F	0.	-2457.	-2457.	2457.	

Testing & Spouse Basic		090-90-9099			
K1T	Form 4797	0.	-758.	-758.	758.
K1T	Sch D	0.	-885.	-885.	885.
K1T	Sch D	0.	-1773.	-1773.	1773.
K1T	Form 4797	0.	-1822.	-1822.	1822.
K1T	Sch E	-942.	-1005.	-1947.	1947.
K1S	Sch E	0.	-1828.	-1828.	1828.
Totals		-19407.	-79095.	-98502.	98502.

Schedule

**NOL2**Wisconsin  
Department of Revenue**Net Operating Loss Deduction  
and Wisconsin  
Modified Taxable Income**

File with Wisconsin Form 1, 1NPR, 2, or X-NOL

**2023**Name(s) shown on Form 1, 1NPR, 2, or X-NOL  
**TESTING AND SPOUSE BASIC**Your social security number  
**090 90 9099****Part I Allowable Deduction for a Wisconsin NOL Carryforward**

- |          |  |          |                              |
|----------|--|----------|------------------------------|
| <b>1</b> | Amount from line 5 of Wisconsin Form 1 (see instructions for Form 1NPR or 2) .....   | <b>1</b> | <u>29300 .</u>               |
| <b>2</b> | Subtractions from income from line 6 of Form 1. (Do not include any amount for the NOL deduction - see instructions for Form 1NPR or 2) .....  | <b>2</b> | <u>                    .</u> |
| <b>3</b> | Wisconsin income before NOL. (Subtract line 2 from line 1) .....   | <b>3</b> | <u>29300 .</u>               |
| <b>4</b> | Standard deduction. (Compute the standard deduction on the income amount on line 3 using the Standard Deduction Table for 2023 in the Form 1 booklet and the column which corresponds to your filing status. See instructions for Form 1NPR or 2.) ..... | <b>4</b> | <u>23086 .</u>               |
| <b>5</b> | Subtract line 4 from line 3. If less than zero, fill in -0- .....  | <b>5</b> | <u>6214 .</u>                |
| <b>6</b> | Deduction for exemptions (see instructions) .....  | <b>6</b> | <u>5600 .</u>                |
| <b>7</b> | Maximum deduction for NOL. (Subtract line 6 from line 5. If less than zero, fill in -0-) .....   | <b>7</b> | <u>614 .</u>                 |
| <b>8</b> | Your Wisconsin NOL carryforward .....  | <b>8</b> | <u>13879 .</u>               |
| <b>9</b> | Fill in the lesser of line 7 or line 8. This is your allowable Wisconsin NOL deduction. Enter this amount on Schedule SB (Form 1), line 23, Schedule M (Form 1NPR), line 57, or Schedule 2M (Form 2), line 25 .....                                      | <b>9</b> | <u>614 .</u>                 |

**Part II Wisconsin Modified Taxable Income**

- |          |  |          |                              |
|----------|--|----------|------------------------------|
| <b>1</b> | Wisconsin income (see instructions) .....  | <b>1</b> | <u>28686 .</u>               |
| <b>2</b> | NOL deduction .....  | <b>2</b> | <u>614 .</u>                 |
| <b>3</b> | Capital gain exclusion (see instructions) .....  | <b>3</b> | <u>                    .</u> |
| <b>4</b> | Capital loss deduction .....   | <b>4</b> | <u>3000 .</u>                |
| <b>5</b> | Add lines 1 through 4 .....  | <b>5</b> | <u>32300 .</u>               |
| <b>6</b> | Wisconsin standard deduction allowable based on the amount on line 5 .....   | <b>6</b> | <u>22493 .</u>               |
| <b>7</b> | Subtract line 6 from line 5. If less than zero, fill in -0- .....  | <b>7</b> | <u>9807 .</u>                |
| <b>8</b> | Deduction for exemptions .....   | <b>8</b> | <u>5600 .</u>                |
| <b>9</b> | Subtract line 8 from line 7. If less than zero, fill in -0-. This is your Wisconsin modified taxable income. Enter this amount as the loss used on Schedule NOL3 as applicable ..... | <b>9</b> | <u>4207 .</u>                |



Schedule

**NOL3**Wisconsin  
Department of Revenue**Record of 2023 Wisconsin NOL  
Carryback and Carryforward  
of Losses**

File with Wisconsin Form 1, 1NPR, 2, or X-NOL

**2023**Name(s) shown on Form 1, 1NPR, 2, or X-NOL  
**TESTING AND SPOUSE BASIC**Your social security number  
**090 90 9099****Note: Enter all amounts as positive numbers unless otherwise indicated. Use a minus sign (-) for negative amounts.**

<b>1</b>	Loss Year .....	<b>1</b>	<u>2021</u>
<b>1a</b>	Wisconsin NOL .....	<b>1a</b>	<u>21</u> .
<b>1b</b>	Loss used - 2nd preceding year. Enter as a negative number .....	<b>1b</b>	<u>          </u> .
<b>2a</b>	Carryover to 1st preceding year .....	<b>2a</b>	<u>          </u> .
<b>2b</b>	Loss used - 1st preceding year. Enter as a negative number .....	<b>2b</b>	<u>          </u> .
<b>3a</b>	Carryover to 1st year .....	<b>3a</b>	<u>21</u> .
<b>3b</b>	Loss used - 1st year. Enter as a negative number .....	<b>3b</b>	<u>0</u> .
<b>4a</b>	Carryover to 2nd year .....	<b>4a</b>	<u>21</u> .
<b>4b</b>	Loss used - 2nd year. Enter as a negative number .....	<b>4b</b>	<u>-21</u> .
<b>5a</b>	Carryover to 3rd year .....	<b>5a</b>	<u>          </u> .
<b>5b</b>	Loss used - 3rd year. Enter as a negative number .....	<b>5b</b>	<u>          </u> .
<b>6a</b>	Carryover to 4th year .....	<b>6a</b>	<u>          </u> .
<b>6b</b>	Loss used - 4th year. Enter as a negative number .....	<b>6b</b>	<u>          </u> .
<b>7a</b>	Carryover to 5th year .....	<b>7a</b>	<u>          </u> .
<b>7b</b>	Loss used - 5th year. Enter as a negative number .....	<b>7b</b>	<u>          </u> .
<b>8a</b>	Carryover to 6th year .....	<b>8a</b>	<u>          </u> .
<b>8b</b>	Loss used - 6th year. Enter as a negative number .....	<b>8b</b>	<u>          </u> .
<b>9a</b>	Carryover to 7th year .....	<b>9a</b>	<u>          </u> .
<b>9b</b>	Loss used - 7th year. Enter as a negative number .....	<b>9b</b>	<u>          </u> .
<b>10a</b>	Carryover to 8th year .....	<b>10a</b>	<u>          </u> .
<b>10b</b>	Loss used - 8th year. Enter as a negative number .....	<b>10b</b>	<u>          </u> .
<b>11a</b>	Carryover to 9th year .....	<b>11a</b>	<u>          </u> .
<b>11b</b>	Loss used - 9th year. Enter as a negative number .....	<b>11b</b>	<u>          </u> .





Name <b>TESTING AND SPOUSE BASIC</b>	Social Security Number <b>090 90 9099</b>
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<b>12a</b>	Carryover to 10th year .....	<b>12a</b>	_____.
<b>12b</b>	Loss used - 10th year. Enter as a negative number .....	<b>12b</b>	_____.
<b>13a</b>	Carryover to 11th year .....	<b>13a</b>	_____.
<b>13b</b>	Loss used - 11th year. Enter as a negative number .....	<b>13b</b>	_____.
<b>14a</b>	Carryover to 12th year .....	<b>14a</b>	_____.
<b>14b</b>	Loss used - 12th year. Enter as a negative number .....	<b>14b</b>	_____.
<b>15a</b>	Carryover to 13th year .....	<b>15a</b>	_____.
<b>15b</b>	Loss used - 13th year. Enter as a negative number .....	<b>15b</b>	_____.
<b>16a</b>	Carryover to 14th year .....	<b>16a</b>	_____.
<b>16b</b>	Loss used - 14th year. Enter as a negative number .....	<b>16b</b>	_____.
<b>17a</b>	Carryover to 15th year .....	<b>17a</b>	_____.
<b>17b</b>	Loss used - 15th year. Enter as a negative number .....	<b>17b</b>	_____.
<b>18a</b>	Carryover to 16th year .....	<b>18a</b>	_____.
<b>18b</b>	Loss used - 16th year. Enter as a negative number .....	<b>18b</b>	_____.
<b>19a</b>	Carryover to 17th year .....	<b>19a</b>	_____.
<b>19b</b>	Loss used - 17th year. Enter as a negative number .....	<b>19b</b>	_____.
<b>20a</b>	Carryover to 18th year .....	<b>20a</b>	_____.
<b>20b</b>	Loss used - 18th year. Enter as a negative number .....	<b>20b</b>	_____.
<b>21a</b>	Carryover to 19th year .....	<b>21a</b>	_____.
<b>21b</b>	Loss used - 19th year. Enter as a negative number .....	<b>21b</b>	_____.
<b>22a</b>	Carryover to 20th year .....	<b>22a</b>	_____.
<b>22b</b>	Loss used - 20th year. Enter as a negative number .....	<b>22b</b>	_____.
<b>23</b>	Unused loss (No carryforward allowed) .....	<b>23</b>	_____ <b>0</b> .

Schedule

**NOL3**Wisconsin  
Department of Revenue**Record of 2023 Wisconsin NOL  
Carryback and Carryforward  
of Losses**

File with Wisconsin Form 1, 1NPR, 2, or X-NOL

**2023**Name(s) shown on Form 1, 1NPR, 2, or X-NOL  
**TESTING AND SPOUSE BASIC**Your social security number  
**090 90 9099****Note: Enter all amounts as positive numbers unless otherwise indicated. Use a minus sign (-) for negative amounts.**

<b>1</b>	Loss Year .....	<b>1</b>	<u>2022</u>
<b>1a</b>	Wisconsin NOL .....	<b>1a</b>	<u>13858 .</u>
<b>1b</b>	Loss used - 2nd preceding year. Enter as a negative number .....	<b>1b</b>	<u>                    .</u>
<b>2a</b>	Carryover to 1st preceding year .....	<b>2a</b>	<u>                    .</u>
<b>2b</b>	Loss used - 1st preceding year. Enter as a negative number .....	<b>2b</b>	<u>                    .</u>
<b>3a</b>	Carryover to 1st year .....	<b>3a</b>	<u>13858 .</u>
<b>3b</b>	Loss used - 1st year. Enter as a negative number .....	<b>3b</b>	<u>-4186 .</u>
<b>4a</b>	Carryover to 2nd year .....	<b>4a</b>	<u>9672 .</u>
<b>4b</b>	Loss used - 2nd year. Enter as a negative number .....	<b>4b</b>	<u>                    .</u>
<b>5a</b>	Carryover to 3rd year .....	<b>5a</b>	<u>                    .</u>
<b>5b</b>	Loss used - 3rd year. Enter as a negative number .....	<b>5b</b>	<u>                    .</u>
<b>6a</b>	Carryover to 4th year .....	<b>6a</b>	<u>                    .</u>
<b>6b</b>	Loss used - 4th year. Enter as a negative number .....	<b>6b</b>	<u>                    .</u>
<b>7a</b>	Carryover to 5th year .....	<b>7a</b>	<u>                    .</u>
<b>7b</b>	Loss used - 5th year. Enter as a negative number .....	<b>7b</b>	<u>                    .</u>
<b>8a</b>	Carryover to 6th year .....	<b>8a</b>	<u>                    .</u>
<b>8b</b>	Loss used - 6th year. Enter as a negative number .....	<b>8b</b>	<u>                    .</u>
<b>9a</b>	Carryover to 7th year .....	<b>9a</b>	<u>                    .</u>
<b>9b</b>	Loss used - 7th year. Enter as a negative number .....	<b>9b</b>	<u>                    .</u>
<b>10a</b>	Carryover to 8th year .....	<b>10a</b>	<u>                    .</u>
<b>10b</b>	Loss used - 8th year. Enter as a negative number .....	<b>10b</b>	<u>                    .</u>
<b>11a</b>	Carryover to 9th year .....	<b>11a</b>	<u>                    .</u>
<b>11b</b>	Loss used - 9th year. Enter as a negative number .....	<b>11b</b>	<u>                    .</u>



Name <b>TESTING AND SPOUSE BASIC</b>	Social Security Number <b>090 90 9099</b>
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<b>12a</b>	Carryover to 10th year .....	<b>12a</b>	_____.
<b>12b</b>	Loss used - 10th year. Enter as a negative number .....	<b>12b</b>	_____.
<b>13a</b>	Carryover to 11th year .....	<b>13a</b>	_____.
<b>13b</b>	Loss used - 11th year. Enter as a negative number .....	<b>13b</b>	_____.
<b>14a</b>	Carryover to 12th year .....	<b>14a</b>	_____.
<b>14b</b>	Loss used - 12th year. Enter as a negative number .....	<b>14b</b>	_____.
<b>15a</b>	Carryover to 13th year .....	<b>15a</b>	_____.
<b>15b</b>	Loss used - 13th year. Enter as a negative number .....	<b>15b</b>	_____.
<b>16a</b>	Carryover to 14th year .....	<b>16a</b>	_____.
<b>16b</b>	Loss used - 14th year. Enter as a negative number .....	<b>16b</b>	_____.
<b>17a</b>	Carryover to 15th year .....	<b>17a</b>	_____.
<b>17b</b>	Loss used - 15th year. Enter as a negative number .....	<b>17b</b>	_____.
<b>18a</b>	Carryover to 16th year .....	<b>18a</b>	_____.
<b>18b</b>	Loss used - 16th year. Enter as a negative number .....	<b>18b</b>	_____.
<b>19a</b>	Carryover to 17th year .....	<b>19a</b>	_____.
<b>19b</b>	Loss used - 17th year. Enter as a negative number .....	<b>19b</b>	_____.
<b>20a</b>	Carryover to 18th year .....	<b>20a</b>	_____.
<b>20b</b>	Loss used - 18th year. Enter as a negative number .....	<b>20b</b>	_____.
<b>21a</b>	Carryover to 19th year .....	<b>21a</b>	_____.
<b>21b</b>	Loss used - 19th year. Enter as a negative number .....	<b>21b</b>	_____.
<b>22a</b>	Carryover to 20th year .....	<b>22a</b>	_____.
<b>22b</b>	Loss used - 20th year. Enter as a negative number .....	<b>22b</b>	_____.
<b>23</b>	Unused loss (No carryforward allowed) .....	<b>23</b>	_____ <b>0</b> .