

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____		See separate instructions.
Your first name and middle initial Jared W	Last name Early	Your social security number 275 92 0354
If joint return, spouse's first name and middle initial Eleanore C	Last name Koesel	Spouse's social security number 279 94 3021
Home address (number and street). If you have a P.O. box, see instructions. 3419 W 157th St		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. Cleveland		
State OH	ZIP code 441112057	
Foreign country name	Foreign province/state/county	

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

Digital Assets 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.) ☒ Yes ☐ No

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

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	146,602.
	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	0.
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	146,602.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
2b	Taxable interest	2b	203.	
3b	Ordinary dividends	3b		
4b	Taxable amount	4b		
5b	Taxable amount	5b		
6b	Taxable amount	6b		
c	If you elect to use the lump-sum election method, check here (see instructions)			
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	1,612.	
8	Additional income from Schedule 1, line 10	8	0.	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	148,417.	
10	Adjustments to income from Schedule 1, line 26	10	738.	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	147,679.	
12	Standard deduction or itemized deductions (from Schedule A)	12	27,700.	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12 and 13	14	27,700.	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	119,979.	

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

Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	16,898.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	16,898.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	16,898.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	16,898.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	18,925.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	18,925.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	18,925.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,027.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,027.
	b	Routing number 044000037	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number 855872591		
36	Amount of line 34 you want applied to your 2024 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. (216) 407-5660	Email address		

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 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

Jared W Early & Eleanore C Koesel

Your social security number

275-92-0354

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss 8a ()		
b	Gambling 8b		
c	Cancellation of debt 8c		
d	Foreign earned income exclusion from Form 2555 8d ()		
e	Income from Form 8853 8e		
f	Income from Form 8889 8f		
g	Alaska Permanent Fund dividends 8g		
h	Jury duty pay 8h		
i	Prizes and awards 8i		
j	Activity not engaged in for profit income 8j		
k	Stock options 8k		
l	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 8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) 8m		
n	Section 951(a) inclusion (see instructions) 8n		
o	Section 951A(a) inclusion (see instructions) 8o		
p	Section 461(l) excess business loss adjustment 8p		
q	Taxable distributions from an ABLE account (see instructions) 8q		
r	Scholarship and fellowship grants not reported on Form W-2 8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d 8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan 8t		
u	Wages earned while incarcerated 8u		
z	Other income. List type and amount: _____ 8z 0.		
	See Stmt		
9	Total other income. Add lines 8a through 8z 9		0.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 10		0.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	738.
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	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	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	738.

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 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Jared W Early & Eleanore C Koesel

Your social security number

275-92-0354

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)
1a 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 .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	2,326.	2,414.		-88.
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6 ()	
7 Net short-term capital gain or (loss). 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 the back			7	-88.

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)
8a 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 .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	2,405.	705.		1,700.
11 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			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14 ()	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back			15	1,700.

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	1,612.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (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 checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't 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 smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	()
	Note: 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"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Jared W Early & Eleanore C Koesel

275-92-0354

Before you check Box D, E, or F 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 II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-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 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	0.00109038 of ETH	02/11/22	11/22/23	2.	3.			-1.
	0.00171199 of ETH	02/11/22	11/24/23	4.	6.			-2.
	0.00212767 of ETH	02/11/22	11/24/23	4.	7.			-3.
	0.00065100 of ETH	04/15/22	11/24/23	1.	2.			-1.
	133.53657129 of BYTES	05/02/22	11/24/23	2,394.	687.			1,707.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).				2,405.	705.			1,700.

Note: If you checked Box D 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 (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.**2023**
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
275-92-0354

Jared W Early

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	0.
8	Add lines 6 and 7	3,850.
9	Employer contributions made to your HSAs for 2023	3,850.
10	Qualified HSA funding distributions	
11	Add lines 9 and 10	3,850.
12	Subtract line 11 from line 8. If zero or less, enter -0-	0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	1,160.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	
c	Subtract line 14b from line 14a	1,160.
15	Qualified medical expenses paid using HSA distributions (see instructions)	1,160.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	
19	Qualified HSA funding distribution	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	

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

BAA REV 03/07/24 Intuit.crg.cfp.sp

Form **8889** (2023)

Additional Information From 2023 Federal Tax Return

Schedule 1: Additional Income and Adjustments to Income
Other Income

Continuation Statement

Description	Amount
Coinbase INTEREST	0.
Coinbase REWARD	0.
Total	0.



04 14 24

Use only black ink/UPPERCASE letters. Use whole dollars only.

23000133 Sequence No. 1

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)
275 92 0354

✓ If deceased

Spouse's SSN (if filing jointly)
279 94 3021

✓ If deceased

School district #
1809First name
JAREDM.I. Last name
W EARLYSpouse's first name (if filing jointly)
ELEANOREM.I. Last name
C KOESELAddress line 1 (number and street) or P.O. Box
3419 W 157TH ST

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

City
CLEVELANDState ZIP code
OH 44111Ohio county (first four letters)
CUYA

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

Foreign postal code

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

Check only one for spouse (if filing jointly) *Indicate state

☒ Resident Part-year resident* Nonresident***Filing Status** – Check one (as reported on federal income tax return)

Single, head of household or qualifying surviving spouse

☒ Married filing jointly

Spouse's SSN

Married filing separately

Ohio Nonresident Statement – See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

Spouse meets the five criteria for irrebuttable presumption as nonresident.

Federal extension filers - check here.

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

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....1. 147679

2a. Additions – Ohio Schedule of Adjustments, line 11 (**include schedule**)2a. 0

2b. Deductions – Ohio Schedule of Adjustments, line 44 (**include schedule**).....2b. 0

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative3. 147679

4. Exemption amount (**include Schedule of Dependents** if applicable)4. 3800
Number of exemptions including you and your spouse/dependents, if applicable: 2

5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....5. 143879

6. Taxable business income – Ohio Schedule of Business Income, line 15 (**include schedule**).....6.

7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero).....7. 143879



MM-DD-YY

2023 Ohio IT 1040
Individual Income Tax Return

SSN: 275 92 0354



23000233 Sequence No. 2

7a. Amount from line 7 on page 17a. 143879

8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....8a. 4030

8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (**include schedule**)8b.

8c. Income tax liability before credits (line 8a plus line 8b)8c. 4030

9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (**include schedule**).....9. 202

10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero)10. 3828

11. Interest penalty on underpayment of estimated tax (**include Ohio IT/SD 2210**).....11.

12. Unpaid use tax (see instructions).....12.

13. **Total Ohio tax liability** before withholding or estimated payments (add lines 10, 11 and 12).....13. 3828

14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (**include schedule and income statements**)14. 4102

15. Estimated and extension payments, and credit carryforward from last year's return.....15.

16. Refundable credits – Ohio Schedule of Credits, line 44 (**include schedule**)16.

17. **Amended return only** – amount previously paid with original and/or amended return17.

18. **Total Ohio tax payments** (add lines 14, 15, 16 and 17).....18. 4102

19. **Amended return only** – overpayment previously requested on original and/or amended return.....19.

20. Line 18 minus line 19. Place a "-" in the box if negative.....20. 4102

If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.

21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....21.

22. Interest due on late payment of tax (see instructions)22.

23. **TOTAL AMOUNT DUE** (line 21 plus line 22). **Include the Ohio Universal Payment Coupon (OUPC)** and make check payable to "Ohio Treasurer of State" **AMOUNT DUE** ▶ 23.

24. Overpayment (line 20 minus line 13)24. 274

25. **Original return only** – portion of line 24 carried forward to next year's tax liability25.

26. **Original return only** – portion of line 24 you wish to donate:

a. Wishes for Sick Children b. Wildlife Species c. Military Injury Relief

d. Ohio History Fund e. Nature Preserves/Scenic Rivers f. Breast/Cervical Cancer

Total.....26g.

27. **REFUND** (line 24 minus lines 25 and 26g).....**YOUR REFUND** ▶ 27. 274

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

▶ Primary signature _____ Phone number (216) 407-5660

▶ Spouse's signature _____ Date _____

Preparer's printed name _____ Phone number _____
SELF-PREPARED

Authorize your preparer to
discuss this return

Non-paid preparer

PTIN: P

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

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

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



2023 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



23000333

04 14 24

Primary taxpayer's SSN

275 92 0354

Sequence No. 3

Additions

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

- | | | |
|--|----|---|
| 1. Non-Ohio state or local government interest and dividends..... | 1. | |
| 2. Ohio pass-through entity taxes excluded from federal adjusted gross income | 2. | |
| 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 | 3. | |
| 4. 529 plan funds used for non-qualified expenses | 4. | 0 |
| 5. Losses from sale or disposition of Ohio public obligations | 5. | 0 |
| 6. Nonmedical withdrawals from a medical savings account | 6. | |
| 7. Reimbursement of expenses previously deducted on an Ohio income tax return | 7. | 0 |

Federal

- | | | |
|--|-----|---|
| 8. Internal Revenue Code 168(k) and 179 depreciation expense add-back | 8. | |
| 9. Exempt federal interest and dividends subject to state taxation | 9. | |
| 10. Federal conformity additions | 10. | |
| 11. Total additions (add lines 1 through 10 ONLY). Enter here and on Ohio IT 1040, line 2a | 11. | 0 |

Deductions

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

- | | | |
|--|-----|---|
| 12. Business income deduction – Ohio Schedule of Business Income, line 13 | 12. | |
| 13. Employee compensation earned in Ohio by residents of neighboring states..... | 13. | |
| 14. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) | 14. | |
| 15. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) | 15. | |
| 16. Certain railroad benefits | 16. | 0 |
| 17. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement..... | 17. | 0 |
| 18. Amounts contributed to an Ohio county's individual development account program | 18. | 0 |
| 19. Amounts contributed to a STABLE account: Ohio's ABLE plan | 19. | |
| 20. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period..... | 20. | |
| 21. Certain payments related to the East Palestine train derailment | 21. | 0 |
| 22. Ohio adoption grant program payments received from the Ohio Department of Job and Family Services | 22. | 0 |

Federal

- | | | |
|--|-----|--|
| 23. Federal interest and dividends exempt from state taxation..... | 23. | |
|--|-----|--|

2023 Ohio Schedule of Adjustments

Primary taxpayer's SSN

275 92 0354



23000433

Sequence No. 4

24. Deduction of prior year 168(k) and 179 depreciation add-backs.....24.
25. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions
claimed on a prior year return25.
26. Repayment of income reported in a prior year26.
27. Wage expense not deducted based on the federal work opportunity tax credit.....27.
28. Federal conformity deductions28.

Uniformed Services

29. Military pay received by Ohio residents while stationed outside Ohio29.
30. Compensation earned by nonresident military servicemembers and their civilian spouses30.
31. Uniformed services retirement income31.
32. Military injury relief fund grants and veteran's disability severance payments.....32.
33. Certain Ohio National Guard reimbursements and benefits.....33.

Education

34. Amounts contributed to a 529 Plan34.
35. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board35.
36. Ohio educator expenses in excess of federal deduction.....36.
37. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural
practice incentive program37.
38. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...38.

Medical

39. Disability benefits39.
40. Survivor benefits.....40.
41. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**)41.
42. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**)42.
43. Qualified organ donor expenses43.
44. **Total deductions** (add lines 12 through 43 ONLY). Enter here and on Ohio IT 1040, line 2b.....44.

0

0

0

0

0



2023 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN

275 92 0354



23280133

Sequence No. 7

04 14 24

Many of these credits **must** be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	4030
2. Retirement income credit (include 1099-R forms)	2.	
3. Lump sum retirement credit (include a copy of the worksheet and 1099-R forms)	3.	
4. Senior citizen credit (must be 65 or older to claim this credit)	4.	
5. Lump sum distribution credit (include a copy of the worksheet and 1099-R forms)	5.	
6. Child care & dependent care credit (include a copy of the worksheet)	6.	
7. Displaced worker training credit (include a copy of the worksheet and all required documentation)	7.	
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.	0
9. Exemption credit	9.	0
10. Total (add lines 2 through 9)	10.	0
11. Tax less credits (line 1 minus line 10; if negative, enter zero)	11.	4030
12. Joint filing credit (see instructions for table). 5 % times line 11, up to \$650	12.	202
13. Earned income credit	13.	
14. Home school expenses credit (include copies of all required documentation)	14.	
15. Scholarship donation credit (include copies of all required documentation)	15.	
16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation)	16.	
17. Credit for work-based learning experiences (include a copy of the credit certificate)	17.	
18. Ohio adoption credit carryforward	18.	
19. Nonrefundable job retention credit (include a copy of the credit certificate)	19.	
20. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)	20.	
21. Credit for the beginning farmers financial management program (include a copy of the credit certificate)	21.	
22. Welcome Home Ohio credit (include a copy of the credit certificate)	22.	
23. Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate)	23.	



2023 Ohio Schedule of Credits

Primary taxpayer's SSN

275 92 0354



23280233

Sequence No. 8

24. Grape production credit	24.	
25. InvestOhio credit (include a copy of the credit certificate)	25.	
26. Lead abatement credit (include a copy of the credit certificate)	26.	
27. Opportunity zone investment credit (include a copy of the credit certificate)	27.	
28. Technology investment credit carryforward (include a copy of the credit certificate)	28.	
29. Enterprise zone day care & training credits (include a copy of the credit certificate)	29.	
30. Research & development credit (include a copy of the credit certificate)	30.	
31. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	31.	
32. Ohio low-income housing credit (include a copy of the credit certificate)	32.	
33. Affordable single-family housing credit (include a copy of the credit certificate)	33.	
34. Total (add lines 12 through 33)	34.	202
35. Tax less additional credits (line 11 minus line 34; if negative, enter zero)	35.	3828

Residency Credits

36. Nonresident credit – Ohio IT NRC, line 20 (include a copy)	36.	
37. Resident credit – Ohio IT RC, line 7 (include a copy)	37.	
38. Total nonrefundable credits (add lines 10, 34, 36 and 37; enter here and on Ohio IT 1040, line 9)	38.	202

Refundable Credits

39. Refundable Ohio historic preservation credit (include a copy of the credit certificate)	39.	
40. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	40.	
41. Pass-through entity credit (include a copy of all Ohio IT K-1s)	41.	
42. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	42.	
43. Venture capital credit (include a copy of the credit certificate)	43.	
44. Total refundable credits (add lines 39 through 43; enter here and on Ohio IT 1040, line 16)	44.	



2023 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



23350133

Primary taxpayer's SSN

Sequence No. 11

275 92 0354

List your and your spouse's (if filing jointly) income statements **only if they have Ohio withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. **Include state copies of your income statements.**

Part A - Total Withholding

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here
and on line 14 of your Ohio IT 10401. 4102

Part B - W-2s

1. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	346513736	76035	9086
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	51320103	76035	2144
2. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
S	340714585	49316	6869
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	51179115	49316	1359
3. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
S	340714585	21251	2970
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	51179090	21251	599
4. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
5. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
6. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
7. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax



2023 Schedule of Ohio Withholding

Primary taxpayer's SSN
275 92 0354



23350233

Sequence No. 12

Part C - 1099-Rs

1. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Total
distribution

Box 7 -
Distribution code

Box 4 - Federal income tax withheld

Box 14 - Ohio tax withheld

2. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Total
distribution

Box 7 -
Distribution code

Box 4 - Federal income tax withheld

Box 14 - Ohio tax withheld

3. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Total
distribution

Box 7 -
Distribution code

Box 4 - Federal income tax withheld

Box 14 - Ohio tax withheld

4. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Total
distribution

Box 7 -
Distribution code

Box 4 - Federal income tax withheld

Box 14 - Ohio tax withheld

Part D - W-2Gs

1. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 4 - Federal income tax withheld

Box 14 - Ohio state winnings

Box 15 - Ohio income tax withheld

2. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 4 - Federal income tax withheld

Box 14 - Ohio state winnings

Box 15 - Ohio income tax withheld

3. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 4 - Federal income tax withheld

Box 14 - Ohio state winnings

Box 15 - Ohio income tax withheld

Part E - 1099-NECs

1. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 4 - Federal income tax withheld

Box 7 - State income

Box 5 - Ohio tax withheld

2. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 4 - Federal income tax withheld

Box 7 - State income

Box 5 - Ohio tax withheld



2023-City Tax Form — Due April 15, 2024

90% payment due January 15, 2024
to avoid penalty and interest (see ordinance)

CCA FORM 120-16-IR

CCA – DIVISION OF TAXATION

216.664.2070 • 800.223.6317
www.ccatax.ci.cleveland.oh.us

☐ Refund ☐ Amended
☐ Individual ☒ Joint ☐ Extension Attached

PRINT OR TYPE

Name	Social Security No.
JARED W EARLY	2 7 5- 9 2 -0 3 5 4
Name of spouse if joint return	
ELEANORE C KOESEL	2 7 9- 9 4 -3 0 2 1
Current address Apt. #	Move In
3419 W 157TH ST	/ /
City, State, Zip	Move Out
CLEVELAND OH 441112057	/ /

IF MOVED DURING THE YEAR SHOW CHANGES BELOW

	—	—
	—	—
	Move In	/ /
	Move Out	/ /

TAXABLE INCOME		
1. Employer's Name	CITY	INCOME
a. THE CLEVELAND CLINIC FOUNDATION	CLEVELAND	23,655.
b. THE CLEVELAND CLINIC FOUNDATION	CLEVELAND	54,825.
c. PROGRESSIVE CASUALTY INS. CO.	CLEVELAND	77,358.
d. PROGRESSIVE CASUALTY INS. CO.	MAYFIELD HEIGHTS	3,763.
2. Total Wages (Attach W-2s or 1099s)		159,601.
3. Business Income (Attach Schedule C)		
4. Rental Income (Attach Schedule E)		
5. K-1 Income (Attach Schedule E & K-1)		
6. Other Income Source		
CITY OF RESIDENCE		PHONE NUMBER
CLEVELAND		(216) 407-5660

NOTE: IF TOTAL WAGES WERE EARNED IN THE SAME CITY YOU LIVED IN AND CITY TAX WAS CORRECTLY WITHHELD, COMPLETE YELLOW SECTIONS ONLY, SIGN, DATE, ATTACH W-2 FORMS AND MAIL RETURN. ALL OTHERS SEE INSTRUCTIONS AND COMPLETE FORM IN ITS ENTIRETY.

SECTION A Employment / Profit Tax 2023								
LINE	COLUMN 1 Work City Name List Each City Only Once	COLUMN 2 Taxable Income	COLUMN 3 Work City Tax Rate	COLUMN 4 Tax Due	COLUMN 5 Less: Tax Withheld (Attach W-2) Or Paid Other Cities	COLUMN 6 Less: Prior Year Credit	COLUMN 7 Less: Tax Paid On Employment Tax Estimate	COLUMN 8 Tax Due CCA (If \$10.00 or less enter zero)
9	CLEVELAND	155,838.	0.0250	3,896.	3,896.			0.
	MAYFIELD HEIGHTS	3,763.	0.0150	56.	56.			0.
10	Total each column. Add positive figures only in Column 8.	159,601.		3,952.	3,952.			
11	If a negative figure is shown in Column 8, enter as credit or refund. The credit or refund amount must be greater than \$10.00.			11a CREDIT		11b REFUND	0.	

SECTION A-1 Employment / Profit Tax Estimate 2024 (See instructions) – must be completed to receive 2024 Estimated Bills					
	COLUMN 9 Work City	COLUMN 10 Estimated Tax Due	COLUMN 11 2023 Credit (From Col. 8 only)	COLUMN 12 Balance (Col. 10 Less Col. 11)	COLUMN 13 Payment Due (% of Col. 10 less Col. 11)
12					
13	Total each column.				

SECTION B Residence Tax 2023 (Refer to Schedule R Worksheet on reverse of form before proceeding to Line 14)							
	COLUMN 14 Residence City	COLUMN 15 Taxable Income	COLUMN 16 Tax Due Schedule R	COLUMN 17 Less: Residence Tax Withheld (Attach W-2)	COLUMN 18 Less: Prior Year Credit	COLUMN 19 Less: Tax Paid On Residence Tax Estimate	COLUMN 20 Tax Due CCA (If \$10.00 or less enter zero)
14							
14a							
15	Total each column. Add positive figures only in Column 20.						
16	If a negative figure is shown in Column 20, enter as credit or refund. The credit or refund amount must be greater than \$10.00.		16a CREDIT		16b REFUND		

SECTION B-1 Residence Tax Estimate 2024 (See instructions) – must be completed to receive 2024 Estimated Bills					
	COLUMN 21 Residence City	COLUMN 22 Estimated Residence Tax	COLUMN 23 2023 Credit (From Line 16a only)	COLUMN 24 Balance (Col. 22 Less Col. 23)	COLUMN 25 Payment Due (% of Col. 22 less Col. 23)
17	Total each column.				
18	Tax Due with this return – Add figures shown in last column of Lines 10-13-15-17 Write Taxpayer Identification Number on remittance. Make check payable to CCA - Division of Taxation.				

DECLARE THAT I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS. TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES ADJUSTED TO MUNICIPAL INCOME TAX ORDINANCES.

Do you authorize your preparer to contact us regarding this return? YES ☐ NO ☐

SIGN HERE	Signature of Taxpayer	Signature of Spouse, if joint return	DATE	Signature of Preparer, if not Taxpayer	DATE
				SELF-PREPARED	

REV 03/25/24 INTUIT.CG.CFP.SP

MAIL
TO

NO Payment Enclosed - Mail to:
CCA – DIVISION OF TAXATION
PO BOX 94810
Cleveland OH 44101-4810

Payment Enclosed - Mail to:
CCA – DIVISION OF TAXATION
PO BOX 94723
Cleveland OH 44101-4723

Refund Request - Mail to:
CCA – DIVISION OF TAXATION
PO BOX 94520
Cleveland OH 44101-4520

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____		See separate instructions.	
Your first name and middle initial Jared W	Last name Early	Your social security number 275 92 0354	
If joint return, spouse's first name and middle initial Eleanore C	Last name Koesel	Spouse's social security number 279 94 3021	
Home address (number and street). If you have a P.O. box, see instructions. 3419 W 157th St		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. Cleveland	State OH		ZIP code 441112057
Foreign country name	Foreign province/state/county		Foreign postal code

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

Digital Assets 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.) ☒ Yes ☐ No

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

Age/Blindness **You:** ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 146,602.
	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 0.
	i Nontaxable combat pay election (see instructions) 1i	
	z Add lines 1a through 1h	1z 146,602.
	2a Tax-exempt interest 2a	2b Taxable interest 2b 203.
	3a Qualified dividends 3a	3b Ordinary dividends 3b
	4a IRA distributions 4a	4b Taxable amount 4b
	5a Pensions and annuities 5a	5b Taxable amount 5b
	6a Social security benefits 6a	6b Taxable amount 6b
c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7 1,612.	
8 Additional income from Schedule 1, line 10	8 0.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 148,417.	
10 Adjustments to income from Schedule 1, line 26	10 738.	
11 Subtract line 10 from line 9. This is your adjusted gross income	11 147,679.	
12 Standard deduction or itemized deductions (from Schedule A)	12 27,700.	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
14 Add lines 12 and 13	14 27,700.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 119,979.	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	16,898.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	16,898.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	16,898.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	16,898.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	18,925.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	18,925.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	18,925.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,027.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,027.
	b	Routing number 044000037 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 855872591		
36	Amount of line 34 you want applied to your 2024 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. (216) 407-5660	Email address		

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 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

Jared W Early & Eleanore C Koesel

Your social security number

275-92-0354

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss 8a ()		
b	Gambling 8b		
c	Cancellation of debt 8c		
d	Foreign earned income exclusion from Form 2555 8d ()		
e	Income from Form 8853 8e		
f	Income from Form 8889 8f		
g	Alaska Permanent Fund dividends 8g		
h	Jury duty pay 8h		
i	Prizes and awards 8i		
j	Activity not engaged in for profit income 8j		
k	Stock options 8k		
l	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 8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) 8m		
n	Section 951(a) inclusion (see instructions) 8n		
o	Section 951A(a) inclusion (see instructions) 8o		
p	Section 461(l) excess business loss adjustment 8p		
q	Taxable distributions from an ABLE account (see instructions) 8q		
r	Scholarship and fellowship grants not reported on Form W-2 8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d 8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan 8t		
u	Wages earned while incarcerated 8u		
z	Other income. List type and amount: _____ 8z 0.		
	See Stmt		
9	Total other income. Add lines 8a through 8z 9		0.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 10		0.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	738.
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	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	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	738.

Additional Information From 2023 Ohio Tax Return Attachment

Schedule 1: Additional Income and Adjustments to Income

Other Income

Continuation Statement

Description	Amount
Coinbase INTEREST	0.
Coinbase REWARD	0.
Total	0.