

# Electronic Filing Instructions for your 2023 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



James K Lockett & Yuhui Liu  
9850 East Windrose Drive  
Scottsdale, AZ 85260

<b>Balance Due/Refund</b>	Your federal tax return (Form 1040-SR) shows a refund due to you in the amount of \$8,551.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 560622386 Routing Transit Number: 122100024.		
<b>When Will You Get Your Refund?</b>	The IRS issued more than 9 out of 10 refunds to taxpayers in less than 21 days last year. The same results are expected in 2024. To get your estimated refund date from TurboTax, log into My TurboTax at <a href="http://www.turbotax.com">www.turbotax.com</a> . If you do not receive your refund within 21 days, or the amount you get is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check <a href="http://www.irs.gov">www.irs.gov</a> and select the "Where's my refund?" link.		
<b>What You Need to Keep</b>	Your Electronic Filing Instructions (this form) A copy of your federal return		
<b>2023 Federal Tax Return Summary</b>	Adjusted Gross Income	\$	-934,103.00
	Taxable Income	\$	0.00
	Total Tax	\$	0.00
	Total Payments/Credits	\$	8,551.00
	Amount to be Refunded	\$	8,551.00
	Effective Tax Rate		0.00%

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 James K		Last name Lockett		Your social security number 534   60   2998	
If joint return, spouse's first name and middle initial Yuhui		Last name Liu		Spouse's social security number 677   28   4731	
Home address (number and street). If you have a P.O. box, see instructions. 9850 East Windrose Drive				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Scottsdale			State AZ	ZIP code 85260	
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					

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

**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):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
Thomas	Lockett	721-99-3745	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Income** **1a** Total amount from Form(s) W-2, box 1 (see instructions) . . . . . **1a** 34,246.

**1b** Household employee wages not reported on Form(s) W-2 . . . . . **1b**

**1c** Tip income not reported on line 1a (see instructions) . . . . . **1c**

**1d** Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . . **1d**

**1e** Taxable dependent care benefits from Form 2441, line 26 . . . . . **1e**

**1f** Employer-provided adoption benefits from Form 8839, line 29 . . . . . **1f**

**1g** Wages from Form 8919, line 6 . . . . . **1g**

**1h** Other earned income (see instructions) . . . . . **1h** 0.

**1i** Nontaxable combat pay election (see instructions) . . . . . **1i**

**1z** Add lines 1a through 1h . . . . . **1z** 34,246.

**2a** Tax-exempt interest . . . . . **2a**

**2b** Taxable interest . . . . . **2b** 106.

**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** 3,113.

**6b** Taxable amount . . . . . **6b** 0.

**c** If you elect to use the lump-sum election method, check here (see instructions) . . . . . ☐

<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	-968,160.
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	-933,808.
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	295.
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	-934,103.
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	31,853.
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	0.
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	31,853.
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	0.

**Standard Deduction**See *Standard Deduction Chart* on the last page of this form.**Tax and Credits**

<b>16</b>	<b>Tax</b> (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814   2 <input type="checkbox"/> Form(s) 4972   3 <input type="checkbox"/> _____ . . . . .	<b>16</b>	0.
<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	0.
<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>	0.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	0.

**Payments**

<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	208.
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	0.
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	208.
<b>26</b>	2023 estimated tax payments and amount applied from 2022 return . . . . .	<b>26</b>	8,343.
<b>27</b>	Earned income credit (EIC) . . . . . <input type="checkbox"/> No . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	8,551.

If you have a qualifying child, attach Sch. EIC.

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	8,551.
	<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>	8,551.
Direct deposit? See instructions.	<b>b</b>	Routing number <span style="border: 1px solid black; padding: 0 2px;">1</span> <span style="border: 1px solid black; padding: 0 2px;">2</span> <span style="border: 1px solid black; padding: 0 2px;">2</span> <span style="border: 1px solid black; padding: 0 2px;">1</span> <span style="border: 1px solid black; padding: 0 2px;">0</span> <span style="border: 1px solid black; padding: 0 2px;">0</span> <span style="border: 1px solid black; padding: 0 2px;">0</span> <span style="border: 1px solid black; padding: 0 2px;">2</span> <span style="border: 1px solid black; padding: 0 2px;">4</span>	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	<b>d</b>	Account number <span style="border: 1px solid black; padding: 0 2px;">5</span> <span style="border: 1px solid black; padding: 0 2px;">6</span> <span style="border: 1px solid black; padding: 0 2px;">0</span> <span style="border: 1px solid black; padding: 0 2px;">6</span> <span style="border: 1px solid black; padding: 0 2px;">2</span> <span style="border: 1px solid black; padding: 0 2px;">2</span> <span style="border: 1px solid black; padding: 0 2px;">3</span> <span style="border: 1px solid black; padding: 0 2px;">8</span> <span style="border: 1px solid black; padding: 0 2px;">6</span>		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

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

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation <u>Legal consultant</u>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation <u>Sales Consultant</u>	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. <u>(619) 405-5321</u>	Email address		

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

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.

BAA

REV 02/16/24 TTW

Form **1040-SR** (2023)

**Standard Deduction Chart\***

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 . . . . .

<b>IF your filing status is. . .</b>	<b>AND the number of boxes checked is. . .</b>	<b>THEN your standard deduction is. . .</b>
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Head of household	1	\$22,650
	2	24,500
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

**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

James K Lockett & Yuhui Liu

Your social security number

534-60-2998

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	0.
<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>	-968,160.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<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>	0.
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	0.
<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>	-968,160.

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>	295.
<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 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .	<b>26</b>	295.

**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

James K Lockett &amp; Yuhui Liu

Your social security number

534-60-2998

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- |   |   |   |           |
|---|---|---|-----------|
| 1 | Medical and dental expenses (see instructions)                        | 1 | 3,056.    |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11                       | 2 | -934,103. |
| 3 | Multiply line 2 by 7.5% (0.075)                                       | 3 | 0.        |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 3,056.    |

**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 ☐

5a 926.

b State and local real estate taxes (see instructions)

5b 3,286.

c State and local personal property taxes

5c 564.

d Add lines 5a through 5c

5d 4,776.

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

5e 4,776.

6 Other taxes. List type and amount: \_\_\_\_\_

6

7 Add lines 5e and 6

7 4,776.

**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 ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited

8a 24,021.

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 24,021.

9 Investment interest. Attach Form 4952 if required. See instructions

9

10 Add lines 8e and 9 10 24,021.

**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 0.

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500

12

13 Carryover from prior year

13

14 Add lines 11 through 13

Limited.

14

**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 31,853.

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐



Department of the Treasury  
Internal Revenue Service

**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

Name(s) shown on return

James K Lockett &amp; Yuhui Liu

Your social security number

534-60-2998

(See instructions and the Instructions for Form 1040, line 2b.)

**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.

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:

Bank of America

Ally Bank

	Amount
--	--------

105.

1.47

1

**2** Add the amounts on line 1 . . . . .

2	106.47
---	--------

**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	106.47
---	--------

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

Amount

(See instructions and the Instructions for Form 1040, line 3b.)

**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.

**5** List name of payer:

5

**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.

**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 instructions.

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 . . . . .

Yes	No
-----	----



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:

**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
--	---

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

Department of the Treasury  
Internal Revenue Service

**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.**

OMB No. 1545-0074

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

Name of proprietor <b>James K Lockett</b>		Social security number (SSN) <b>534-60-2998</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Legal and Strategic Counseling</b>	<b>B</b> Enter code from instructions <b>5 4 1 1 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>Lockett International LLC</b>	<b>D</b> Employer ID number (EIN) (see instr.) <b>4 7 1 8 2 9 6 5 7</b>	
<b>E</b> Business address (including suite or room no.) <b>9850 East Windrose Drive</b> City, town or post office, state, and ZIP code <b>Scottsdale, AZ 85260</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses <b><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</b>		
<b>H</b> If you started or acquired this business during 2023, check here <b><input type="checkbox"/></b>		
<b>I</b> Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions <b><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <b><input type="checkbox"/> Yes <input type="checkbox"/> No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	18,310.
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	18,310.
<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>	18,310.
<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>	18,310.

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

<b>8</b> Advertising	<b>8</b>	838.	<b>18</b> Office expense (see instructions)	<b>18</b>	658.
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	3,505.	<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>		<b>21</b> Repairs and maintenance	<b>21</b>	178.
<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>	129.
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	120.
<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>	2,505.
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	344.
<b>17</b> Legal and professional services	<b>17</b>	849.	<b>25</b> Utilities	<b>25</b>	
			<b>26</b> Wages (less employment credits)	<b>26</b>	
			<b>27a</b> Other expenses (from line 48)	<b>27a</b>	120.
			<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>	9,246.			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	9,064.			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>				
<b>31</b> <b>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>	9,064.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

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

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

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

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) <u>06/01/2022</u>
<b>44</b>	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
<b>a</b>	Business <u>4,971</u> <b>b</b> Commuting (see instructions) <u>0</u> <b>c</b> Other <u>7,458</u>
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26, line 27b, or line 30.

Printing costs	120.
0	0.
0	0.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 120.

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

Department of the Treasury  
Internal Revenue Service

**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.**

OMB No. 1545-0074

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

Name of proprietor <b>James K Lockett</b>		Social security number (SSN) <b>534-60-2998</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Internet Marketing and Sales</b>	<b>B</b> Enter code from instructions <b>4 2 5 1 2 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>Global One2One LLC</b>	<b>D</b> Employer ID number (EIN) (see instr.) <b>4 7 1 3 1 6 2 1 9</b>	
<b>E</b> Business address (including suite or room no.) <b>9850 East Windrose Drive</b> City, town or post office, state, and ZIP code <b>Scottsdale, AZ 85260</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses <b><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</b>		
<b>H</b> If you started or acquired this business during 2023, check here <b><input type="checkbox"/></b>		
<b>I</b> Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions <b><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <b><input type="checkbox"/> Yes <input type="checkbox"/> No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	63,110.
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	63,110.
<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>	63,110.
<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>	63,110.

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

<b>8</b> Advertising	<b>8</b>	3,517.	<b>18</b> Office expense (see instructions)	<b>18</b>	99.
<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>	9,340.	<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>		<b>21</b> Repairs and maintenance	<b>21</b>	154.
<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>	129.
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	120.
<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>	279.
<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>	1,428.	<b>25</b> Utilities	<b>25</b>	
			<b>26</b> Wages (less employment credits)	<b>26</b>	
			<b>27a</b> Other expenses (from line 48)	<b>27a</b>	1,025,268.
			<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>	1,040,334.			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	-977,224.			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: <u>2638</u> and (b) the part of your home used for business: <u>300</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</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>	-977,224.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

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

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

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

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) .....
<b>44</b>	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
<b>a</b>	Business .....
<b>b</b>	Commuting (see instructions) .....
<b>c</b>	Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26, line 27b, or line 30.

ClickFunnels	420.
Mintbuilder Product Purchaes	435.
SECTION 465(d) CARRYOVER	1,024,413.
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b> 1,025,268.

**Foreign Tax Credit**  
(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T. COPY 1  
Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2023**  
Attachment  
Sequence No. **19**

Name James K Lockett & Yuhui Liu Identifying number as shown on page 1 of your tax return 534-60-2998

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.

- ☐ Section 951A category income    ☐ Passive category income    ☐ Section 901(j) income    ☐ Lump-sum distributions  
☐ Foreign branch category income    ☒ General category income    ☐ Certain income re-sourced by treaty

**h** Resident of (name of country) USA

**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)

i Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<u>China</u>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): <u>China (until 2018)</u>				
	0.			<b>1a</b> 0.
<b>b</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>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b> SEE STMT				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)	6,906.			
<b>b</b> Other deductions (attach statement)	295.			
<b>c</b> Add lines 3a and 3b	7,201.			
<b>d</b> Gross foreign source income (see instructions)	0.			
<b>e</b> Gross income from all sources (see instructions)	115,772.			
<b>f</b> Divide line 3d by line 3e (see instructions)	0.0000			
<b>g</b> Multiply line 3c by line 3f	0.			
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	0.			<b>6</b> 0.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				<b>7</b> 0.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" 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	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
<b>A</b>	12/31/2023									
<b>B</b>										
<b>C</b>										
<b>8</b>	Add lines A through C, column (u). Enter the total here and on line 9, page 2									<b>8</b>

For Paperwork Reduction Act Notice, see instructions.

**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>	485,240.	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	485,240.	
<b>12</b>	Reduction in foreign taxes (see instructions) . . . . .	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) . . .	<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>		485,240.
<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. See instructions . . . . .	<b>15</b>	0.	
<b>16</b>	Adjustments to line 15 (see instructions) . . . . .	<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>	0.	
<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>20</b>		
	<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>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. See instructions . . . . .	<b>24</b>		

**Part IV Summary of Credits From Separate Parts III** (see instructions)

<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>		
<b>34</b>	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	<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.

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 20\_\_\_\_, or other tax year beginning\_\_\_\_, 20\_\_\_\_, and ending\_\_\_\_, 20\_\_\_\_.

**See separate instructions.****Attach to Form 1116.**

COPY 1

OMB No. 1545-0121

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

Name

James K Lockett &amp; Yuhui Liu

Identifying number as shown  
on page 1 of your tax return  
534-60-2998

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use      **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** If box e is checked, enter the country code for the sanctioned country. See instructions . . . . .  
**i** If box f is checked, enter the country code for the treaty country. See instructions . . . . .

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	57,715.	45,611.	78,674.	99,461.	147,653.	56,126.	485,240.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	0.	0.	0.	0.	0.	0.	0.
<b>c</b>	0.	0.	0.	0.	0.	0.	0.
<b>d</b>	0.	0.	0.	0.	0.	0.	0.
<b>e</b>	0.	0.	0.	0.	0.	0.	0.
<b>f</b>	0.	0.	0.	0.	0.	0.	0.
<b>g</b>	0.	0.	0.	0.	0.	0.	0.
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)	57,715.	45,611.	78,674.	99,461.	147,653.	56,126.	485,240.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	0.	0.	0.	0.	0.	0.	0.
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	-57,715.						-57,715.
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-	45,611.	78,674.	99,461.	147,653.	56,126.	427,525.

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

REV 02/16/24 TTW

**Schedule B (Form 1116) (Rev. 12-2022)**



Foreign Tax Carryover Reconciliation ( <i>continued</i> )		(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
<b>1</b>	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	485,240.	0.	0.	0.	0.		485,240.
<b>2</b>	Adjustments to line 1 (enter description—see instructions):							
<b>a</b>	Carryback adjustment (see instructions)					0.		0.
<b>b</b>	Adjustments for section 905(c) redeterminations (see instructions)	0.	0.	0.	0.	0.		0.
<b>c</b>		0.	0.	0.	0.	0.		0.
<b>d</b>		0.	0.	0.	0.	0.		0.
<b>e</b>		0.	0.	0.	0.	0.		0.
<b>f</b>		0.	0.	0.	0.	0.		0.
<b>g</b>		0.	0.	0.	0.	0.		0.
<b>3</b>	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	485,240.	0.	0.	0.	0.		485,240.
<b>4</b>	Foreign tax carryover used in current tax year (enter as a negative number)	0.	0.	0.	0.	0.		0.
<b>5</b>	Foreign tax carryover expired unused in current tax year (enter as a negative number)	-57,715.						-57,715.
<b>6</b>	Foreign tax carryover generated in current tax year						0.	0.
<b>7</b>	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						0.	0.
<b>8</b>	Foreign tax carryover to the following tax year. Combine lines 3 through 7.	427,525.	0.	0.	0.	0.	0.	427,525.

BAA

REV 02/16/24 TTW

Schedule B (Form 1116) (Rev. 12-2022)

**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

James K Lockett & Yuhui Liu

Your social security number

534-60-2998

**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>	-934,103.
<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>	0.
<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>	0.
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	-934,103.
<b>4</b>	Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b>	0
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</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>	1
<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>	500.
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	500.
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>	400,000.
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • 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. }	<b>10</b>	0.
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	0.
<b>12</b>	Is the amount on line 8 more than the amount on line 11? . . . . .	<b>12</b>	500.
<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>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	0.
<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>	0.

**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.

**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> 500.
<b>b</b>	Number of qualifying children under 17 with the required social security number: 0 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> 0.
<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>
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b> 0.
<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 type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>
<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 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>

**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>
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**Qualified Business Income Deduction  
Simplified Computation**

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2023**Attachment  
Sequence No. **55**

Name(s) shown on return

James K Lockett &amp; Yuhui Liu

Your taxpayer identification number

534-60-2998

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	Global One2One LLC	47-1316219	47,189.
<b>ii</b>	Lockett International LLC	47-1829657	9,064.
<b>iii</b>			
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> 56,253.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> (1,859,233.)	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> 0.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 0.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 0.
<b>11</b>	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 0.	
<b>12</b>	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	<b>12</b> 0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 0.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 0.
<b>15</b>	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		<b>15</b> 0.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> (1,802,980.)
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 0. )

**Residential Energy Credits**

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

Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.

Name(s) shown on return

James K Lockett &amp; Yuhui Liu

Your social security number

534 | 60 | 2998

**Part I Residential Clean Energy Credit** (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2022**.Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b.  
For more than one home, see instructions.

Number and street	Unit no.	City or town	State	ZIP code
9850 East Windrose Drive		Scottsdale	AZ	85260

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>											
<b>2</b>	Qualified solar water heating property costs . . . . .	<b>2</b>											
<b>3</b>	Qualified small wind energy property costs . . . . .	<b>3</b>											
<b>4</b>	Qualified geothermal heat pump property costs . . . . .	<b>4</b>											
<b>5a</b>	Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology . . . . .	<b>5a</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
<b>b</b>	If you checked the "Yes" box, enter the qualified battery technology costs . . . . .	<b>5b</b>											
<b>6a</b>	Add lines 1 through 5b . . . . .	<b>6a</b>											
<b>b</b>	Multiply line 6a by 30% (0.30) . . . . .	<b>6b</b>											
<b>7a</b>	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your <b>main home</b> located in the United States? (See instructions.) . . . . .	<b>7a</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
	If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.												
<b>b</b>	Enter the complete address of the main home where you installed the fuel cell property.												
	<table><thead><tr><th>Number and street</th><th>Unit no.</th><th>City or town</th><th>State</th><th>ZIP code</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	Number and street	Unit no.	City or town	State	ZIP code							
Number and street	Unit no.	City or town	State	ZIP code									
<b>8</b>	Qualified fuel cell property costs . . . . .	<b>8</b>											
<b>9</b>	Multiply line 8 by 30% (0.30) . . . . .	<b>9</b>											
<b>10</b>	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	<b>10</b>											
<b>11</b>	Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>											
<b>12</b>	Credit carryforward from 2022. Enter the amount, if any, from your 2022 Form 5695, line 16 . . . . .	<b>12</b>	14,640.										
<b>13</b>	Add lines 6b, 11, and 12 . . . . .	<b>13</b>	14,640.										
<b>14</b>	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.) . . . . .	<b>14</b>	0.										
<b>15</b>	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a . . . . .	<b>15</b>	0.										
<b>16</b>	Credit carryforward to 2024. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	14,640.										

**Part II Energy Efficient Home Improvement Credit****Section A—Qualified Energy Efficiency Improvements**

<b>17a</b>	Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) . . . . .	<b>17a</b>	<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>b</b>	Are you the original user of the qualified energy efficiency improvements? . . . . .	<b>17b</b>	<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>c</b>	Are the components reasonably expected to remain in use for at least 5 years? . . . . . If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.	<b>17c</b>	<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>d</b>	Enter the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> You can only have one main home at a time. (See instructions.) 9850 East Windrose Drive      Unit no.      Scottsdale      AZ      85260 Number and street      City or town      State      ZIP code			
<b>e</b>	Were any of these improvements related to the construction of this main home? . . . . . If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.	<b>17e</b>	<input type="checkbox"/> <b>Yes</b>	<input checked="" type="checkbox"/> <b>No</b>
<b>18</b>	Insulation or air sealing material or system.			
<b>a</b>	Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) . . . . .	<b>18a</b>		
<b>b</b>	Multiply line 18a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$1,200 . . . . .	<b>18b</b>		
<b>19</b>	Exterior doors that meet the applicable Energy Star requirements.			
<b>a</b>	Enter the cost of the most expensive door you bought . . . . .	<b>19a</b>		
<b>b</b>	Multiply line 19a by 30% (0.30). Do <b>not</b> enter more than \$250 . . . . .	<b>19b</b>		
<b>c</b>	Enter the cost of all other qualifying exterior doors . . . . .	<b>19c</b>	235.	
<b>d</b>	Multiply line 19c by 30% (0.30) . . . . .	<b>19d</b>	71.	
<b>e</b>	Add lines 19b and 19d. Do <b>not</b> enter more than \$500 . . . . .	<b>19e</b>	71.	
<b>20</b>	Windows and skylights that meet the Energy Star certification requirements.			
<b>a</b>	Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) . . . . .	<b>20a</b>	480.	
<b>b</b>	Multiply line 20a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>20b</b>	144.	

**Section B—Residential Energy Property Expenditures**

<b>21a</b>	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? . . . . .	<b>21a</b>	<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>b</b>	Was the qualified energy property originally placed into service by you? . . . . . If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.	<b>21b</b>	<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
<b>c</b>	Enter the complete address of each home where you installed qualified energy property.			
	Number and street      Unit no.      City or town      State      ZIP code			
	9850 East Windrose Drive           Scottsdale      AZ      85260			
<b>22</b>	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)			
<b>a</b>	Enter the cost of central air conditioners . . . . .	<b>22a</b>		
<b>b</b>	Multiply line 22a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>22b</b>		
<b>23a</b>	Enter the cost of natural gas, propane, or oil water heaters . . . . .	<b>23a</b>		
<b>b</b>	Multiply line 23a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>23b</b>		
<b>24a</b>	Enter the cost of natural gas, propane, or oil furnace or hot water boilers . . . . .	<b>24a</b>		
<b>b</b>	Multiply line 24a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>24b</b>		

**Section B—Residential Energy Property Expenditures** *(continued)*

<b>25a</b>	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders . . . . .	<b>25a</b>		
<b>b</b>	Multiply line 25a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>25b</b>		
<b>26</b>	Home energy audits.			
<b>a</b>	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.	<b>26a</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>b</b>	Enter the cost of the home energy audits . . . . .	<b>26b</b>		
<b>c</b>	Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 . . . . .	<b>26c</b>		
<b>27</b>	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . .	<b>27</b>	215.	
<b>28</b>	Enter the smaller of line 27 or \$1,200 . . . . .	<b>28</b>		215.
<b>29</b>	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
<b>a</b>	Enter the cost of electric or natural gas heat pumps . . . . .	<b>29a</b>		
<b>b</b>	Enter the cost of electric or natural gas heat pump water heaters . . . . .	<b>29b</b>		
<b>c</b>	Enter the cost of biomass stoves and biomass boilers . . . . .	<b>29c</b>		
<b>d</b>	Add lines 29a, 29b, and 29c . . . . .	<b>29d</b>		
<b>e</b>	Multiply line 29d by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 . . . . .	<b>29e</b>		
<b>30</b>	Add lines 28 and 29e . . . . .	<b>30</b>		215.
<b>31</b>	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) . . . . .	<b>31</b>		
<b>32</b>	<b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b . . . . .	<b>32</b>		0.



## Audit Defense Order Confirmation

Thank you for choosing Audit Defense for your 2023 income tax return. This service is provided by an independent tax firm TaxAudit.com, a service of TaxResources, Inc.

Name: James K Lockett & Yuhui Liu  
Confirmation Number: 6129092801  
Amount Paid:

When TaxAudit.com defends your income tax return during an IRS or state audit, you have professional representation throughout the entire process.

### TaxAudit.com:

- Defends your 2023 income tax return in an audit through the highest level of appeals
- Schedules and attends all audit appointments
- Reviews your tax return for additional problem areas
- Reviews your source documentation before the tax agency sees it
- Handles all audit correspondence and makes all audit phone calls
- Prepares requests for appeals conferences and U.S. Tax Court Petition, if necessary
- Minimizes the financial impact of an audit

### If you paid for Audit Defense by credit card:

1. You'll receive an email from TaxAudit.com in two to five days notifying you that your membership has been processed
2. View and print your certificate at <http://intuit.taxaudit.com>
3. To ensure you receive your confirmation email, please add [AuditDefenseCertificates@taxaudit.com](mailto:AuditDefenseCertificates@taxaudit.com) to your email address book

### If you choose to pay for Audit Defense with your tax refund (e-filed returns only):

1. You'll need notice that the IRS has accepted your e-filed return and your refund has been processed
2. Two to five days after this, you'll receive an email from TaxAudit.com notifying you that your membership has been processed
3. View and print your certificate at <http://intuit.taxaudit.com>
4. To ensure you receive your confirmation email, please add [AuditDefenseCertificates@taxaudit.com](mailto:AuditDefenseCertificates@taxaudit.com) to your email address book

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**IMPORTANT:** If you're **filing by mail** and **did not pay** for Audit Defense with a credit card, your order will not go through. We recommend going back and either e-filing your return or paying by credit card.

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**If you receive any audit or tax notice from the IRS or state taxing agency, contact TaxAudit.com immediately at 877-829-9695.** TaxAudit.com's customer service office hours are 8 a.m. to 5 p.m. Pacific Time, Monday through Friday. TaxAudit.com must be your only contact with the IRS or state (please read the Audit Defense Membership Agreement).

For more information, or to purchase Audit Defense for other tax returns, visit TaxAudit.com's website at <http://intuit.taxaudit.com>.



**Schedule 1**  
**Line 8**

**Other Income Statement**

**2023**

**Statement** L8

Name(s) Shown on Return  
James K Lockett & Yuhui Liu

Social Security Number  
534-60-2998

	(a) Taxpayer	(b) Spouse
<b>a</b> Net operating loss carryover from a prior year . . . . .		
<b>b 1</b> Winnings from Form W-2G . . . . .		
<b>2</b> Gambling winnings not reported on Form W-2G . . . . .		
<b>3</b> Winnings from Schedule K-1 . . . . .		
<b>4</b> Total gambling winnings. . . . .		
<b>c</b> Income from the Cancellation of Debt:		
<b>1</b> From Form 1099-C:		
<b>a</b> Amount of debt canceled from box 2 . . . . .		
<b>b</b> Amount of canceled debt excluded from income . . . . .		
<b>c</b> Taxable amount of canceled debt. . . . .		
<b>2</b> From Schedule(s) K-1 . . . . .		
<b>d</b> Foreign earned income and housing exclusion, from Form 2555 . . . . .		
<b>e</b> Taxable distributions from Form 8853:		
<b>1</b> Taxable Archer MSA distributions MSA . . . . .		
<b>2</b> Taxable Medicare Advantage distributions Med MSA . . . . .		
<b>3</b> Taxable long term care distributions LTC. . . . .		
<b>4</b> Total Form 8853 . . . . .		
<b>f</b> Form 8889, Health Savings Accounts . . . . .		
<b>1</b> Taxable HSA Distributions from Form 1099-SA . . . . .		
<b>2</b> Last month rule and qualified HSA funding distribution amt . . . . .		
<b>3</b> Total Form 8889 . . . . .		
<b>g</b> Alaska Permanent Fund. . . . .		
<b>h</b> Jury duty pay . . . . .		
<b>i 1</b> Winnings (prizes, etc.) from Form 1099-MISC, box 3. . . . .		
<b>2</b> Other non-gambling awards and prizes . . . . .		
<b>j</b> Income from "not for profit" activities (hobbies): . . . . .		
<b>1</b> Hobby income from Form 1099-K . . . . .		
<b>2</b> Other hobby income not reported elsewhere . . . . .		
<b>3</b> Total income from "not for profit" activities (hobbies): . . . . .		
<b>j</b> Does not apply to Form 1040NR . . . . .		
<b>k</b> Employer stock compensation income for non-employee . . . . .		
<b>l</b> Income from rental of personal property . . . . .		
<b>1</b> Rent from personal property from Form 1099-MISC box 1. . . . .		
<b>2</b> Rent from personal property from Form 1099-K box 1 . . . . .		
<b>3</b> Other rent from personal property . . . . .		
<b>4</b> Total Income from the rental of personal property . . . . .		
<b>m</b> Olympic/Paralympic medals and USOC prize money**. . . . .		
<b>n</b> Section 965 deferred foreign income (Form 965) . . . . .		
<b>o</b> Global intangible low-taxed income (Form 8992) . . . . .		
<b>p</b> Limitation on business losses (Form 461) . . . . .		
<b>q</b> ABLE account distributions . . . . .		
<b>r</b> Scholarship and fellowship grants not reported on Form W-2 . . . . .	0.	0.
<b>s</b> Nontaxable amount of Medicaid waiver payments . . . . .		
<b>t</b> Nonqualified pension/annuity . . . . .		
<b>u</b> Wages while incarcerated. . . . .		

<b>z 1</b> Child's investment income, from Form 8814. . . . .										
<b>2</b> Taxable income from Forms 1099-MISC:										
<b>a</b> Substitute payments in lieu of interest or dividends . . . . .										
<b>b</b> Other income from 1099-MISC box 3 (Excluding Olympic prize money) . . . . .										
<b>c</b> Tribal Gaming. . . . .										
<b>3</b> Non-Employee Compensation from Form 1099-NEC box 1										
<b>4</b> Taxable income from Form 1099-Q or 1099-QA:										
<b>a</b> Qualified tuition program distributions . . . . .										
<b>b</b> Coverdell ESA distributions . . . . .										
<b>5</b> Taxable income from Form 1099-G:										
<b>a</b> Grants . . . . .										
<b>b</b> RTAA payments . . . . .										
<b>6</b> Other income, from Schedule(s) K-1 . . . . .										
<b>7</b> Refunds or reimbursements of deductions claimed in a prior year:										
<b>a</b> Reimbursement for deducted medical expenses . . . . .										
<b>b</b> Refunds of deducted taxes (not state or local income taxes)										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Type of Tax</th> <th style="width: 40%;">State or Local ID</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Type of Tax	State or Local ID								
Type of Tax	State or Local ID									
<b>c</b> Recapture of deducted moving expenses . . . . .										
<b>d</b> Reimbursement for deducted casualty or theft loss . . . . .										
<b>e</b> Reimbursement for deducted employee business expenses . .										
<b>f</b> Other refunds or reimbursements. . . . .										
<b>8</b> Recoveries of bad debts deducted in a prior year. . . . .										
<b>9</b> Bartering income not reported elsewhere . . . . .										
<b>10</b> Other income on Form 1099-K (payment network transactions):										
<b>11</b> Unemployment income and repayment										
<b>a</b> Union unemployment benefits. . . . .										
<b>b</b> Private fund unemployment benefits . . . . .										
<b>c</b> State employee unemployment benefits . . . . .										
<b>d</b> Repayment of non-government unemployment benefits . . . .										
<b>12</b> Other taxable income:										
<b>13</b> Income from Community Property:										
<b>a</b> Positive community property adjustment . . . . .										
<b>b</b> Negative community property adjustment (enter as positive) . .										

**aa Exclusions from Gross Income**

*The excludable items below from Form 1099 are included on Schedule 1, line 8z, along with a corresponding negative adjustment to remove from gross income.*

<b>a</b> CA Middle Class Tax Refund payment . . . . .		
<b>b</b> Incorrect Form 1099-K . . . . .		
<b>c</b> Loss from Sale of Personal Items Reported on Form 1099-K		

**Total.** Add lines **a** through **z**. (Do not include **aa**.) Enter here and on Schedule 1, line 9 . . . . .

0.		0.
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# Charitable Organization Worksheet

2023

► Keep for your records

Name(s) Shown on Return

James K Lockett & Yuhui Liu

Social Security Number

534-60-2998

Charity Name . . . City of Grace

Address . . . . .

City . . . . . State . . . . . ZIP code . . . . .

## Combined Amounts Worksheet

**Note:** Amounts entered in worksheets below will be summarized in this worksheet.

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	Various		Money	1,500.00
			Total:	1,500.00
			Prior Year Total:	2,080.00

## ItsDeductible Item Donations Worksheet

**Note:** Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

\* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

James K Lockett &amp; Yuhui Liu

534-60-2998

## Other Item Donations Worksheet

Note: Double-click to enter additional information if needed.

Ref. No.	Donated Date Acquired Date	Donation Description Donation Type How Acquired	Donation Cost How Valued Donation Value	Donation Allowed

## Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring				2023 Amount
1	Various	1,500.00	1	<input type="checkbox"/>	Once	<input checked="" type="checkbox"/>	Recur	1,500.00
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	

## Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip				Total Donation Value
Miles Per Trip	Trips Per Yr	Once or Recurring	Miles Driven			
Other Costs	Description of Other Costs	Value of Miles				
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				

James K Lockett &amp; Yuhui Liu

534-60-2998

Detail of Stock Donations Worksheet						
Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

## Charitable Organization Questions

- 1 Was the **entire interest** given for all property donated to this charity? . . . . . ☒ **Yes** ☐ **No**
- 2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? . . . . . ☐ **Yes** ☐ **No**
- 3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ☐ **Yes** ☐ **No**
- 4 What Type of charitable organization was it? Check one:  
☒ **(a)** 50% charity ☐ **(b)** Other than 50% charity

# Charitable Organization Worksheet

2023

► Keep for your records

Name(s) Shown on Return

James K Lockett & Yuhui Liu

Social Security Number

534-60-2998

Charity Name . . . ICCC

Address . . . . .

City . . . . .

State . . . . .

ZIP code . . . . .

## Combined Amounts Worksheet

**Note:** Amounts entered in worksheets below will be summarized in this worksheet.

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	(not needed)		Money	1,000.00
			Total:	1,000.00
			Prior Year Total:	1,000.00

## ItsDeductible Item Donations Worksheet

**Note:** Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

\* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

James K Lockett &amp; Yuhui Liu

534-60-2998

## Other Item Donations Worksheet

Note: Double-click to enter additional information if needed.

Ref. No.	Donated Date Acquired Date	Donation Description Donation Type How Acquired	Donation Cost How Valued Donation Value	Donation Allowed

## Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring				2023 Amount
1	(not needed)	1,000.00	1	<input checked="" type="checkbox"/>	Once	<input type="checkbox"/>	Recur	1,000.00
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	

## Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip				Total Donation Value
Miles Per Trip	Trips Per Yr	Once or Recurring		Miles Driven		
Other Costs	Description of Other Costs		Value of Miles			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			

James K Lockett &amp; Yuhui Liu

534-60-2998

Detail of Stock Donations Worksheet						
Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

## Charitable Organization Questions

- 1 Was the **entire interest** given for all property donated to this charity? . . . . . ☒ **Yes** ☐ **No**
- 2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? . . . . . ☐ **Yes** ☐ **No**
- 3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ☐ **Yes** ☐ **No**
- 4 What Type of charitable organization was it? Check one:  
☒ **(a)** 50% charity ☐ **(b)** Other than 50% charity



# Charitable Organization Worksheet

2023

► Keep for your records

Name(s) Shown on Return

James K Lockett & Yuhui Liu

Social Security Number

534-60-2998

Charity Name . . . World Outstanding Woman League

Address . . . . .

City . . . . .

State . . . . .

ZIP code . . . . .

## Combined Amounts Worksheet

**Note:** Amounts entered in worksheets below will be summarized in this worksheet.

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	(not needed)		Money	300.00
			Total:	300.00
			Prior Year Total:	

## ItsDeductible Item Donations Worksheet

**Note:** Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

\* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

James K Lockett &amp; Yuhui Liu

534-60-2998

## Other Item Donations Worksheet

**Note:** Double-click to enter additional information if needed.

Ref. No.	Donated Date Acquired Date	Donation Description Donation Type How Acquired	Donation Cost How Valued Donation Value	Donation Allowed

## Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring				2023 Amount
1	(not needed)	300.00	1	<input checked="" type="checkbox"/>	Once	<input type="checkbox"/>	Recur	300.00
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	

## Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip				Total Donation Value
Miles Per Trip	Trips Per Yr	Once or Recurring		Miles Driven		
Other Costs	Description of Other Costs		Value of Miles			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			
			<input type="checkbox"/> Once <input type="checkbox"/> Recur			

James K Lockett &amp; Yuhui Liu

534-60-2998

Detail of Stock Donations Worksheet						
Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

## Charitable Organization Questions

- 1 Was the **entire interest** given for all property donated to this charity? . . . . . ☒ **Yes** ☐ **No**
- 2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? . . . . . ► ☐ **Yes** ☐ **No**
- 3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ► ☐ **Yes** ☐ **No**
- 4 What Type of charitable organization was it? Check one:  
☒ **(a)** 50% charity ☐ **(b)** Other than 50% charity

# Charitable Organization Worksheet

2023

► Keep for your records

Name(s) Shown on Return

James K Lockett & Yuhui Liu

Social Security Number

534-60-2998

Charity Name . . . Pinnacle Forum

Address . . . . .

City . . . . . State . . . . . ZIP code . . . . .

## Combined Amounts Worksheet

**Note:** Amounts entered in worksheets below will be summarized in this worksheet.

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	Various		Money	1,500.00
			Total:	1,500.00
			Prior Year Total:	

## ItsDeductible Item Donations Worksheet

**Note:** Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

\* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

James K Lockett &amp; Yuhui Liu

534-60-2998

## Other Item Donations Worksheet

Note: Double-click to enter additional information if needed.

Ref. No.	Donated Date Acquired Date	Donation Description Donation Type How Acquired	Donation Cost How Valued Donation Value	Donation Allowed

## Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring				2023 Amount
1	Various	125.00	12	<input type="checkbox"/>	Once	<input checked="" type="checkbox"/>	Recur	1,500.00
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	

## Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip				Total Donation Value
Miles Per Trip	Trips Per Yr	Once or Recurring		Miles Driven		
Other Costs	Description of Other Costs		Value of Miles			
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				
		<input type="checkbox"/> Once <input type="checkbox"/> Recur				

James K Lockett &amp; Yuhui Liu

534-60-2998

Detail of Stock Donations Worksheet						
Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

## Charitable Organization Questions

- 1 Was the **entire interest** given for all property donated to this charity? . . . . . ☒ **Yes** ☐ **No**
- 2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? . . . . . ☐ **Yes** ☐ **No**
- 3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ☐ **Yes** ☐ **No**
- 4 What Type of charitable organization was it? Check one:  
☒ **(a)** 50% charity ☐ **(b)** Other than 50% charity

## Federal Information Worksheet

► Keep for your records

2023

**Part I – Personal Information**Information in Part I is **completely calculated** from entries on Personal Information Worksheets.**Taxpayer:**

First name . . . . . James  
Middle initial . . . . . K Suffix . . . . .  
Last name . . . . . Lockett  
Social security no. . . . . 534-60-2998  
Occupation . . . . . Legal consultant  
Date of birth . . . . . 11/11/1953 (mm/dd/yyyy)  
Age as of 1-1-2024 . . . . . 70  
Daytime phone . . . . . (619) 405-5321 Ext  
Legally blind . . . . . ☐  
Date of death . . . . .

**Dependent of Someone Else:**

Can taxpayer be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☒ No  
If yes, **was** taxpayer claimed as dependent on that person's return? . . . . . ☐ Yes ☐ No

**Credit for the Elderly or Disabled (Schedule R):**

Is the taxpayer retired on total and permanent disability? . . ☐ Yes ☒ No

**Presidential Election Campaign Fund:**

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☒ No

**Spouse:**

First name . . . . . Yuhui  
Middle initial . . . . . Suffix . . . . .  
Last name . . . . . Liu  
Social security no. . . . . 677-28-4731  
Occupation . . . . . Sales Consultant  
Date of birth . . . . . 03/25/1968 (mm/dd/yyyy)  
Age as of 1-1-2024 . . . . . 55  
Daytime phone . . . . . Ext  
Legally blind . . . . . ☐  
Date of death . . . . .

**Dependent of Someone Else:**

Can spouse be claimed as dependent of another person (such as parent)? . . ☐ Yes ☒ No  
If yes, **was** spouse claimed as dependent on that person's return? . . . . . ☐ Yes ☐ No

**Credit for the Elderly or Disabled (Schedule R):**

Is the spouse retired on total and permanent disability? . . ☐ Yes ☒ No

**Presidential Election Campaign Fund:**

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☒ No

**Part II – Address and Federal Filing Status** (enter information in this section)**US Address:**

Address . . . . . 9850 East Windrose Drive Apt no. . . . .  
City . . . . . Scottsdale State . . . . . AZ ZIP code . . . . . 85260

**Foreign Address:** Check this box to use foreign address . . ☐

Address . . . . . Apt no. . . . .  
City . . . . .  
Foreign code . . . . . Foreign country . . . . .  
Foreign province/county . . . . . Foreign postal code . . . . .

APO/FPO/DPO address, check if appropriate . . . . . APO ☐ FPO ☐ DPO ☐

Home phone . . . . .

Check to print phone number on Form 1040 . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Print Form 1040-SR instead of Form 1040 . . . . . ☒ Yes ☐ No

**Federal filing status:**

☐ 1 Single  
☒ 2 Married filing jointly  
☐ 3 Married filing separately  
Check this box if you **did not** live with your spouse at any time during the year. . . . . ☐  
Check this box if you are eligible to claim your spouse's exemption/blind/over age 65 (see Help). . . . . ☐  
☐ 4 Head of household  
If the 'qualifying person' is your child but **not** your dependent:  
Child's First name . . . . . MI . . . . . Last Name . . . . . Suff . . . . .  
Child's social security number . . . . .  
☐ 5 Qualifying surviving spouse  
Check the appropriate box for the year your spouse died . . . . . 2021 ☐ 2022 ☐  
Are you a dependent with a qualifying child . . . . . Yes ☐ No ☐  
Enter qualifying person's name:  
Child's First name . . . . . MI . . . . . Last Name . . . . . Suff . . . . .  
Child's social security number . . . . .

**Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information**

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)		E I C	Lived with taxpyr in U.S.	Not qual credit other dep Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr	Qualified child/dep care exps incurred and paid 2023					
Thomas Lockett		721-99-3745 Son	11/30/2004 19	L	<input checked="" type="checkbox"/>			S	12		Yes

\* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

**Part IV – Earned Income Credit Information** (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? . . . . . ☐ Yes ☐ No  
 Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2023? . . . . . ☐ Yes ☐ No  
 If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) . . . . . ☐  
 Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2023 . . . . . ☐  
 Check if you were notified by the IRS that EIC cannot be claimed in 2023 or if you are ineligible to claim the EIC in 2023 for any other reason . . . . . ☐

**Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)**

Do you want to elect **direct deposit** of any federal tax refund? . . . . . ☒ Yes ☐ No  
 Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☒ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . . ☒ Chase Bank

Check the appropriate box . . . . . ☒ Checking ☐ Savings  
 Routing number . . . . .  Account number . . . . .

**Enter the following information only if you are requesting direct debit of balance due:**

Enter the payment date to withdraw from the account above . . . . .   
 Balance-due amount from this return . . . . .

**Amended Returns:**

Do you want to elect **direct debit** of federal **amended** balance due (e-File only)? . . . ☐ Yes ☐ No  
 Enter the payment date to withdraw from the account above . . . . .   
 Balance-due amount from this **amended** return . . . . .

**Part VI – Additional Information for Your Federal Return****Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction . . . . . ☐  
 Check this box if you are married filing separately and your spouse itemized deductions . . . . . ☐  
 Check this box to take the standard deduction even if less than itemized deductions . . . . . ☐

**Real Estate Professionals:**

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) . . . . . ☐ Yes ☐ No

**Credit for Qualified Retirement Savings Contributions (Form 8880):**

Is the taxpayer a full-time student? . . . . . ☐ Yes ☐ No  
 Is the spouse a full-time student? . . . . . ☐ Yes ☒ No

**American Opportunity and Lifetime Learning Credit (Form 8863)**

For 2023, were you (or your spouse if married) a nonresident alien for any part of the year, and did not elect to be treated as a resident alien? . . . . . ☐ Yes ☐ No

**Foreign Tax Credit (Form 1116):**

Check this box to file Form 1116 even if you're not required to file Form 1116 . . . . . ☐  
 Resident country . . . . .

**Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:**

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands . . . . .   
 Excludable income from Puerto Rico . . . . .

**Dual Status Alien Return:**

Check this box if you are a dual-status alien . . . . . ☐  
 Check this box to print 'DUAL-STATUS STATEMENT' on Form 1040 . . . . . ☐

**Third Party Designee:**

**Caution:** Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? . . . . . ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name . . . . .

Third party designee phone number . . . . .

Personal Identification number (enter any 5 numbers) . . . . .

**Disaster Tax Relief:**

Check if you took a disaster distribution between 2018 and 2020 . . . . . ☐



**Part VI – Additional Information for Your Federal Return – Continued****Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed  
returns when Form 1310 is not filed or it is not the  
surviving spouse . . . . . ▶ \_\_\_\_\_

**Part VII – State Filing Information****Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here . . . . . ▶ \_\_\_\_\_

If the IRS sent the spouse an Identity Protection PIN, enter it here . . . . . ▶ \_\_\_\_\_

**Taxpayer:**

Enter the taxpayer's state of residence as of December 31, 2023 . . . . . ▶ AZ

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year . . . . . ▶ ☒

Taxpayer is a resident of the state above for only part of year . . . . . ▶ ☐

Date the taxpayer established residence in state above . . . . . ▶ \_\_\_\_\_

In which state (or foreign country) did the taxpayer reside before this change? . . . . . ▶ \_\_\_\_\_

**Spouse:**

Enter the spouse's state of residence as of December 31, 2023 . . . . . ▶ AZ

Check the appropriate box:

Spouse is a resident of the state above for the entire year . . . . . ▶ ☒

Spouse is a resident of the state above for only part of year . . . . . ▶ ☐

Date the spouse established residence in state above . . . . . ▶ \_\_\_\_\_

In which state (or foreign country) did the spouse reside before this change? . . . . . ▶ \_\_\_\_\_

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union . . . . . ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS . . . . . ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) . . . . . ▶ ☐

Use the PIN that you signed last year's tax return with.

Taxpayer's Prior year PIN . . . \_\_\_\_\_

Spouse's Prior year PIN . . . \_\_\_\_\_

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return . . . . . 15151

Spouse's PIN used to sign the return . . . . . 15151

**Taxpayer:**

Drivers license or state ID number D10636677

Issued by what state AZ

License or ID      license . ▶ ☒      ID . ▶ ☐      neither . ▶ ☐      decline. ▶ ☐

**Spouse**

Drivers license or state ID number D10902328

Issued by what state AZ

License or ID      license . ▶ ☐      ID . ▶ ☒      neither . ▶ ☐      decline. ▶ ☐

Personal Information Worksheet  
For the Taxpayer

2023

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet . . . . . ►  
QuickZoom to Federal Information Worksheet . . . . . ►

Part I – Taxpayer's Personal Information

First name . . . James Middle initial . K Last name . . . Lockett  
Suffix . . . . .  
Social security no. . . 534-60-2998 Member of U.S. Armed Forces in 2023? . . ☐ Yes ☒ No  
Date of birth . . . . . 11/11/1953 (mm/dd/yyyy) age as of 1-1-2024 . . . . . 70  
Occupation . . . . Legal consultant Daytime phone . . . . (619) 405-5321 Ext \_\_\_\_\_  
Marital status . . . Married  
If widowed, check the appropriate box for the year your spouse died:  
After 2023 ► ☐ 2023 . ► ☐ 2022 . ► ☐ 2021 . ► ☐ Before 2021 . ► ☐  
Are you retired on total and permanent disability? (for Schedule R, see Help) . . . . . ► ☐ Yes ☒ No  
Check if this person is legally blind . . . . . ► ☐ Yes ☒ No  
If deceased, enter the date of death . . . . . ► (mm/dd/yyyy) \_\_\_\_\_  
Were you under the age of 16 as of 1-1-2024 and this is the first year you  
are filing a tax return? . . . . . ► ☐ Yes ☐ No  
Language in which you want the IRS to communicate with you . . . . . ► \_\_\_\_\_  
Do you want \$3 to go to Presidential Election Campaign Fund? . . . . . ► ☐ Yes ☒ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

- 1 Can another taxpayer (such as your parent) claim you as a dependent? . . . . . ► ☐ Yes ☒ No  
2 a If you answered 'Yes' to question 1, are you actually claimed as a  
dependent on that person's tax return? . . . . . ► ☐ Yes ☐ No  
b If you answered 'No' to question 2a, was the person(s) who could claim you  
required to file a tax return for 2023, or filed a tax return for any reason  
other than to claim a refund of taxes paid or withheld? If the answer is 'No',  
change the answer to question 1 to 'No'. (see help) . . . . . ► ☐ Yes ☐ No  
*Questions 3 through 5 are only required for individuals who claim the  
American Opportunity Credit.*  
3 Were you a full-time student during any part of five months during 2023? . . . . . ► ☐ Yes ☐ No  
4 Did your earned income exceed one-half of your support? . . . . . ► ☐ Yes ☐ No  
5 Was at least one of your parents alive on December 31, 2023? . . . . . ► ☐ Yes ☐ No

Part III – Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2023 . . . . . AZ  
Check the appropriate box:  
This person is a resident of the state above for the entire year . . . . . ☒  
This person is a resident of the state above for only part of year . . . . . ☐  
Date this person established residence in state above . . . . . ► \_\_\_\_\_  
In which state (or foreign country) did this person reside before this change? . . . . . ► \_\_\_\_\_

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2023 . . . . . \_\_\_\_\_  
Unreimbursed medical expenses paid for qualifying person in 2023 . . . . . \_\_\_\_\_  
Employment taxes paid for dependent care providers in 2023 . . . . . \_\_\_\_\_  
Full-time student for 5 calendar months during 2023? . . . . . ► ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? . . . . . ▶ ☐ Yes ☐ No  
This person is a qualifying person for the child and dependent care credit . . . . . ▶ ☐ Yes ☒ No

---

Personal Information Worksheet  
For the Spouse

2023

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet . . . . . ►  
QuickZoom to Federal Information Worksheet . . . . . ►

Part I — Spouse's Personal Information

First name . . . Yuhui Middle initial . . .    Last name . . . Liu  
Suffix . . . . .     
Social security no. . . . 677-28-4731 Member of U.S. Armed Forces in 2023? . . ☐ Yes ☒ No  
Date of birth . . . . . 03/25/1968 (mm/dd/yyyy) age as of 1-1-2024 . . . . . 55  
Occupation . . . . Sales Consultant Daytime phone . . . .                      Ext           

Marital status . . . Married  
If widowed, check the appropriate box for the year your spouse died:  
After 2023 ► ☐ 2023 . ► ☐ 2022 . ► ☐ 2021 . ► ☐ Before 2021 . ► ☐  
Are you retired on total and permanent disability? (for Schedule R, see Help). . . . . ► ☐ Yes ☒ No  
Check if this person is legally blind . . . . . ► ☐ Yes ☒ No  
If deceased, enter the date of death . . . . . ► (mm/dd/yyyy)                     

Were you under the age of 16 as of 1-1-2024 and this is the first year you  
are filing a tax return? . . . . . ► ☐ Yes ☐ No  
Language in which you want the IRS to communicate with you . . . . . ►                       
Do you want \$3 to go to Presidential Election Campaign Fund? . . . . . ► ☐ Yes ☒ No

Part II — Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

- 1 **Can** another taxpayer (such as your parent) claim you as a dependent? . . . . . ► ☐ Yes ☒ No  
2 **a** If you answered 'Yes' to question 1, are you actually claimed as a  
dependent on that person's tax return? . . . . . ► ☐ Yes ☐ No  
    **b** If you answered 'No' to question 2a, was the person(s) who could claim you  
    required to file a tax return for 2023, or filed a tax return for any reason  
    other than to claim a refund of taxes paid or withheld? If the answer is 'No',  
    change the answer to question 1 to 'No'. (see help) . . . . . ► ☐ Yes ☐ No  
    *Questions 3 through 5 are only required for individuals who claim the*  
    *American Opportunity Credit.*  
3 Were you a full-time student during any part of five months during 2023? . . . . . ► ☐ Yes ☒ No  
4 Did your earned income exceed one-half of your support? . . . . . ► ☐ Yes ☐ No  
5 Was at least one of your parents alive on December 31, 2023? . . . . . ► ☐ Yes ☐ No

Part III — Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2023 . . . . . AZ  
Check the appropriate box:  
This person is a resident of the state above for the entire year . . . . . ☒  
This person is a resident of the state above for only part of year . . . . . ☐  
    Date this person established residence in state above . . . . . ►                       
    In which state (or foreign country) did this person reside before this change? . . . . . ►           

Part IV — Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2023 . . . . .                       
Unreimbursed medical expenses paid for qualifying person in 2023 . . . . .                       
Employment taxes paid for dependent care providers in 2023 . . . . .                       
Full-time student for 5 calendar months during 2023? . . . . . ► ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? . . . . . ▶ ☐ Yes ☐ No  
This person is a qualifying person for the child and dependent care credit . . . . . ▶ ☐ Yes ☒ No

---

# Dependent and Nondependent Information Worksheet

2023

► Keep for your records

**QuickZoom** to another copy of Dependent and Nondependent Information Worksheet . . . . . ►  
**QuickZoom** to Federal Information Worksheet . . . . . ►

## Part I – Personal Information

First name . . . Thomas Middle initial . . . Last name . . . Lockett  
Suffix . . . . .

Social security no. . . 721-99-3745

Date of birth . . . . . 11/30/2004 (mm/dd/yyyy) age as of 12-31-2023 . . . . . 19

Did this person pass away in 2023 (deceased)? . . ☐ Yes ☒ No Date of death . . . . .

Relationship to taxpayer or spouse . . . . . Son

**CAUTION:** If claiming a child other than your own, see **Relationship** in the Tax Help.

**NOTE:** The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.

Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? . . . . . ► ☐ Yes ☒ No

Dependency code \*. 1 — Your dependent child who lived with you

\*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled . . . . . ☐

Check this box if:

- The taxpayer filing this return is filing as Qualifying Surviving Spouse
- This dependency code for this dependent is type X
- This dependent would qualify as a qualifying child for the Qualifying Surviving Spouse filing status except the dependent's gross income was \$4,700 or more, or was filing a married filing joint return, or the taxpayer could be claimed as a dependent

## Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? . . . . . ☒ Yes ☐ No  
Is this person a resident of Canada or Mexico? . . . . . ☐ Yes ☒ No

This person is adopted and you are a U.S. citizen or U.S. national . . . . . ☐

TurboTax Web Only:

Was the adoption final as of December 31, 2023? . . . . . ☐ Yes ☐ No

Was the person placed with you for adoption after 2023, or was the adoption final in 2023 or later? . . . . . ☐ Yes ☐ No

The adopted child lived with you all year . . . . . ☐ Yes ☐ No

\*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Child is a potentially qualifying child for earned income credit . . . . . ☒ Yes ☐ No

Child is a nondependent, but may qualify for earned income credit . . . . . ☐ Yes ☐ No

You, and no one else, is claiming this nondependent for the earned income credit. . . . . ☐ Yes ☐ No

Months lived with taxpayer in the United States . . . . . 12

Qualifying for the earned income credit \* . S — Student age 19 to 23 and younger than you (or your spouse)

\*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Check if Social Security number is **not** valid for employment . . . . . ☐

Check if this person is **not** a qualifying child for the child tax credit . . . . . ☒

Check if this person is **not** a qualifying person for the credit for other dependents . . . . . ☐

Dependent has ITIN . . . . . ☐

**Part III – Dependent Care Expenses**

Qualified child or dependent care expenses incurred and paid in 2023 . . . . . \_\_\_\_\_  
Unreimbursed medical expenses paid for qualifying person in 2023 . . . . . \_\_\_\_\_  
Employment taxes paid for dependent care providers in 2023 . . . . . \_\_\_\_\_  
Child or dependent is a qualifying person for the child and dependent care credit . . . . . ☐ Yes ☒ No  
Child is a nondependent, but may qualify for the child and dependent care credit . . . . . ☐ Yes ☐ No

**Part V – Dependent's State Residency Information**

Enter this person's state of residence as of December 31, 2023 . . . . . \_\_\_\_\_  
Check the appropriate box:  
This person is a resident of the state above for the entire year . . . . . ☐  
This person is a resident of the state above for only part of year . . . . . ☐  
    Date this person established residence in state above . . . . . ► \_\_\_\_\_  
    In which state (or foreign country) did this person reside before this change? . . . . . ► \_\_\_\_\_

**Part VI – Identity Protection Pin**

If the IRS sent an Identity Protection PIN for this dependent, enter it here . . . . . \_\_\_\_\_



# Student Information Worksheet

2023

► Keep for your records

Name of Student Yuhui Liu	Social Security Number 677-28-4731
------------------------------	---------------------------------------

## Part I – Student Status

- Was this person a student during 2023? . . . . . ☒ Yes ☐ No
- What kind of school did the student attend during 2023? (Check all that apply.)
 

a <input type="checkbox"/> Elementary	d <input type="checkbox"/> Vocational school	g <input type="checkbox"/> Not applicable
b <input type="checkbox"/> High school (secondary)	e <input type="checkbox"/> Military academy	
c <input checked="" type="checkbox"/> College (postsecondary)	f <input type="checkbox"/> Apprenticeship (Qualified Tuition Program only)	
- Did the student receive scholarships or other education assistance? . . . . . ☐ Yes ☐ No
- Qualified Tuition Program only:
 

a Did the student make any education loan payments to treat as expenses? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

 If Yes, or line 2f is checked, complete the Apprenticeship and Education Loan Smart Worksheet in Part VIII, Qualified Tuition Program (Section 529 Plan) below.

## Part II – College Student Information

- Did the student complete the first 4 years of postsecondary education as of 1/1/2023? . . . . . ☒ Yes ☐ No ☐ NA
- Was this student enrolled at an eligible education institution during 2023? . . . . . ☒ Yes ☐ No ☐ NA
- Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . ☒ Yes ☐ No ☐ NA
- Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . ☒ Yes ☐ No ☐ NA
- Did this student take at least one-half the normal full-time workload for one academic period? . . . . . ☒ Yes ☐ No ☐ NA
- Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . ☐ Yes ☒ No ☐ NA
- Is this student an eligible dependent of the taxpayer? . . . . . ☐ Yes ☒ No ☐ NA
- In how many prior years has an American Opportunity Credit been claimed for this student? . . . . . ☐ NA
- In how many prior years has a Hope Credit been claimed for this student . . . . . ☐ NA

## Part III – Education Credit Qualifications (Determined based entries in Part II)

- Is this student qualified for the American Opportunity Credit? . . . . . ☐ Yes ☒ No  
Already completed 4 years of college
- Is this student qualified for the Lifetime Learning Credit? . . . . . ☒ Yes ☐ No
- Reserved . . . . . ☐ Yes ☐ No

## Part IV – Educational Institution and Tuition Summary

Received 2022 1098T with Box 2 filled and box 7 checked? <input checked="" type="checkbox"/>					
School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	
Maricopa Co Community Colleges 86-0185552	District 230 Tempe AZ 85281-6942	597.	0.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Totals . . . . .		597.	0.		

Are all School Employer Identification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . ☒ Yes ☐ No

**Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)**

	Total	Taxable	Tax-free
<b>1</b> Educational assistance that is always tax-free:			
<b>a</b> Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
<b>b</b> Other veteran assistance or certain Indian tribal payments . . . . .	_____		
<b>c</b> Other tax-free employer-provided assistance . . . . .	_____		
<b>d</b> Total . . . . .	_____		_____
<b>2</b> Scholarships, fellowships, and grants not reported on Form W-2:			
<b>a</b> Scholarships and grants from Part IV above . . . . .	_____		
<b>b</b> Other scholarships, fellowships and grants . . . . .	_____		
<b>c</b> Total . . . . .	_____		
<b>3</b> Scholarship reported in 2023 not allocable to 2023 expense . . . .	_____		
<b>4</b> Amount required to be used for other than qualified education expenses		_____	
<b>5</b> Subtract line 3 and 4 from line 2c. . . . .	_____		
<b>6</b> Total qualified education expenses from Part VI below. . . . .	<u>771.</u>		
<b>7</b> If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-. . . . .			_____
<b>8</b> Subtract line 7 from line 5. . . . .		_____	
<b>9</b> Taxable part. Add lines 4 and 8. . . . .		_____	
<b>10</b> Tax-free educational assistance. Add lines 1d and 7 . . . . .			_____

**Part VI – Education Expenses**

Description	Total	Amount eligible for						
		American Opportunity Credit	Lifetime Learning Credit	Reserved	Qualified Higher Education Expense for 529 Plan	Qualified Higher Education Expense for ESA	Qualified Higher Education Expense for US Bonds	Qualified Elementary and Secondary Expense for ESA and QTP
		Not Qualified			Not Applicable	Not Applicable	Not Applicable	Not Applicable
<b>Expenses:</b>								
<b>1</b> Tuition paid from Part IV and qualified elementary and secondary tuition. . . . .	597.	597.	597.		597.	597.	597.	
Paid to institution as a condition of enrollment:								
<b>2</b> Fees . . . . .								
<b>3</b> Books, supplies, equipment	59.	59	59		59	59		
Paid to other than institution or not a condition of enrollment:								
<b>4</b> Books, supplies, equipment	115.	115			115	115		
<b>5</b> Other course-related . . .								
<b>6</b> Room and board . . . . .								
<b>7</b> Special needs expenses . .								
<b>8</b> Computer expenses . . . .								
<b>9</b> QTP or ESA contribution .								
<b>10</b> Academic tutoring . . . . .								
<b>11</b> Uniforms . . . . .								
<b>12</b> Transportation . . . . .								
<b>13</b> Total qualified expenses . .	771.	771.	656.		771.	771.	597.	
<b>Adjustments:</b>								
<b>14</b> Refunds . . . . .								
<b>15</b> Tax-free assistance . . . . .								

16	Deducted on Sched A . . .							
17	Used for credit . . . . .							
18	Used for exclusion . . . . .		0.	0.				
	<b>See tax help</b>							
19	Total adjustments. . . . .		0.	0.				
20	Adjusted qualified expenses	771.	771.	656.		771.	771.	597.
								0.

Yuhui Liu

677-28-4731 Page 3

## Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome. . . . .	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit . . . . .	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit . . . . .	<input type="checkbox"/>
4	Reserved . . . . .	<input type="checkbox"/>
5	Not applicable . . . . .	<input type="checkbox"/>

## Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2023 . . . . .	
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:	
a	Qualified Education Loan Payments . . . . .	
b	Qualified Education Loan Payments applied . . . . .	
c	Qualified Apprenticeship Education Expenses . . . . .	
d	Qualified Apprenticeship Education Expenses applied . . . . .	
e	Qualified Elementary and Secondary Education Expenses . . . . .	
f	Qualified Elementary and Secondary Education Expenses applied . . . . .	
g	Adjusted Qualified Higher Education Expenses . . . . .	
h	Adjusted Qualified Higher Education Expenses applied . . . . .	
3	Total qualified education expenses attributable to this QTP . . . . .	
4	Excess distributions. Subtract line 3 from line 1. . . . .	
	If line 4 is greater than zero, complete lines 5 through 8.	
5	Total distributed earnings from Form 1099-Q box 2 . . . . .	
6	Fraction. Divide line 3 by line 1. . . . .	
7	Multiply line 5 by line 6. . . . .	
8	Earnings taxable to recipient. Subtract line 7 from line 5. . . . .	

## Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q. . .	
2	Qualified Elementary and Secondary Education Expenses . . . . .	
3	Qualified Elementary and Secondary Education Expenses applied . . . . .	
4	Subtract line 3 from line 1. . . . .	
5	Adjusted Qualified Higher Education Expenses . . . . .	
6	Qualified Higher Education Expenses applied to ESA distributions . . . . .	
7	Excess distributions. Subtract line 6 from line 4. . . . .	
8	Distributions taxable to recipient . . . . .	

## Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2023 for this student. . . . .	
2	Adjusted Qualified Higher Education Expenses. . . . .	
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest . . . . .	
4	Interest included in line 1 . . . . .	
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name

Street address

Street address

City

State

Zip Code

City

State

Zip Code

► Keep for your records

Name(s) Shown on Return

James K Lockett &amp; Yuhui Liu

Social Security Number

534-60-2998

## Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
a	W2 box 1 statutory wages reported on Sch C . . .			
b	W2 box 1 inmate or halfway house wages . . .			
c	All other W2 box 1 wages		34,246.	34,246.
d	Foreign wages included in total wages . . . . .			
e	Unreported tips . . . . .		0.	0.
2	Total federal tax withheld . . . . .		208.	208.
3 & 7	Total social security wages/tips . . . . .		35,767.	35,767.
4	Total social security tax withheld . . . . .		2,218.	2,218.
5	Total Medicare wages and tips . . . . .		35,767.	35,767.
6	Total Medicare tax withheld . . . . .		519.	519.
8	Total allocated tips . . . . .			
9	Not used . . . . .			
10 a	Total dependent care benefits . . . . .			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12 . . . . .		1,521.	1,521.
b	Elective deferrals to qualified plans . . . . .		1,521.	1,521.
c	Roth contrib. to 401(k), 403(b), 457(b) plans . .			
d 1	Elective deferrals to government 457 plans . .			
2	Non-elective deferrals to gov't 457 plans . . . .			
e	Deferrals to non-government 457 plans . . . .			
f	Deferrals 409A nonqual deferred comp plan . .			
g	Income 409A nonqual deferred comp plan . . .			
h	Uncollected Medicare tax . . . . .			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2 . . . . .			
k	Income from nonstatutory stock options . . . .			
l	Non-taxable combat pay . . . . .			
m	QSEHRA benefits . . . . .			
n	Total other items from box 12 . . . . .			
14 a	Total deductible mandatory state tax . . . . .			
b	Total deductible charitable contributions . . . .			
c	This line does not apply to TurboTax . . . . .			
d	Total RR Compensation . . . . .			
e	Total RR Tier 1 tax . . . . .			
f	Total RR Tier 2 tax . . . . .			
g	Total RR Medicare tax . . . . .			
h	Total RR Additional Medicare tax . . . . .			
i	Total RRTA tips . . . . .			
j	Total other items from box 14 . . . . .			
k	Total sick leave subject to \$511 limit			
l	Total sick leave subject to \$200 limit			
m	Total emergency family leave wages			
16	Total state wages and tips . . . . .		34,246.	34,246.
17	Total state tax withheld . . . . .		274.	274.
19	Total local tax withheld . . . . .			

Name  
Yuhui LiuSocial Security Number  
677-28-4731☒ **Spouse's W-2**  
**Do not transfer this W-2 to next year****Military:** Complete **Part VI** on Page 2 below.

**a** Employee's social security no. . . 677-28-4731  
**b** Employer ID number (EIN). . . 91-0515058  
**c** Employer's name, address, and ZIP code  
NORDSTROM INC  
Street SUITE 2500  
City SEATTLE  
State WA ZIP Code 98101  
Foreign Province \_\_\_\_\_  
Foreign Postal Code \_\_\_\_\_  
Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
34,246.07  
**3** Social security wages  
35,767.27  
**5** Medicare wages and tips  
35,767.27  
**7** Social security tips

**2** Federal income tax withheld  
207.53  
**4** Social security tax withheld  
2,217.57  
**6** Medicare tax withheld  
518.63  
**8** Allocated tips

▶ Enter unreported tips in Part VII on Page 2 below.

**d** Control number .**9** **11** Nonqualified plansDistributions from sect. 457  
and nonqualified plans  
(Important, see Help)**10** Dependent care benefits**12** Enter box 12 below☐ **Transfer employee information from  
the Federal Information Worksheet**

**e** Employee's name  
First YUHUI M.I. \_\_\_\_\_  
Last LIU Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
Street 9850 E WINDROSE DRIVE  
City SCOTTSDALE  
State AZ ZIP Code 85260  
Foreign Province \_\_\_\_\_  
Foreign Postal Code \_\_\_\_\_  
Foreign Country \_\_\_\_\_

**11 (cont) Sect. 457 and nonqualified plans State Allocation**  
For each row, enter state ID in col (a) and amount in col (b).

(a) State ID	(b) Amount of distributions for state

**13** ☐ Statutory employee  
☒ Retirement plan  
☐ Third-party sick pay

**14** Enter box 14 below **after** entering boxes 18, 19, and 20.  
**NOTE:** Enter box 15 **before** entering box 14.

Box 12 Code	Box 12 Amount	If Box 12 code is:
D	1,521.20	A: Enter amount attributable to RRTA Tier 2 tax . . .
		M: Enter amount attributable to RRTA Tier 2 tax . . .
		P: Double-click to link to Form 3903, line 4 . . .
		R: Enter MSA contribution for Taxpayer . . .
		Spouse . . .
		W: Enter HSA contribution for Taxpayer . . .
		Spouse . . .
		G: Is employer a state or local government? Yes <input type="checkbox"/> No <input type="checkbox"/>
		Is this an elective deferral? Yes <input type="checkbox"/> No <input type="checkbox"/>
		F: Enter amount attributable to ROTH SEP . . .
		S: Enter amount attributable to ROTH SIMPLE . . .

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
AZ	91-0515058	34,246.07	273.97

I confirm that the state withholding identification number(s) are accurate . . . . . ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select "Other".)

**1098-T**  
Worksheet

**Tuition Statement**  
► Keep for your records

**2023**

Taxpayer's name  
James K Lockett & Yuhui Liu

Social Security No.  
534-60-2998

**1098-T Information (Required):**

**A** A Form 1098-T was received from this institution for 2023. . . . . Yes ☒ No ☐

**B** A Form 1098-T was received from this institution for **2022** with Box 2 filled in and  
Box 7 checked . . . . . Yes ☐ No ☒

**Identify Student (Required):**

**A** If student is James or Yuhui  
**Double-click** to link this 1098-T to the applicable **Taxpayer or Spouse**  
**Student Information Worksheet** . . . . . ► Yuhui

**B** If student is Thomas  
**Double-click** to link this 1098-T to the applicable **Dependent Student**  
**Information Worksheet** . . . . . ► \_\_\_\_\_

Filer's name <u>Maricopa Co Community Colleges</u>		<b>1</b> Payments received for qualified tuition and related expenses . . . . \$ <u>597.</u>	
Street address <u>District 230</u>		<b>2</b>	
City State Zip Code <u>Tempe AZ 85281-6942</u>			
Foreign province/county _____		<b>3</b>	
Foreign postal code Foreign country _____			
Filer's Employer Identification Number <u>86-0185552</u>	Student's Taxpayer Identification Number <u>677-28-4731</u>	<b>4</b> Adjustments made for a prior year \$ <u>0.</u>	<b>5</b> Scholarships or grants \$ <u>0.</u>
Student's name <u>Yuhui</u>		<b>6</b> Adjustments to scholarships or grants for a prior year \$ <u>0.</u>	<b>7</b> Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2024 . . . . ► <input type="checkbox"/>
Street address Apt. No. <u>9850 East Windrose Drive</u>			
City State Zip Code <u>Scottsdale AZ 85260</u>			
Service Provider/ Acct No _____	<b>8</b> Check if at least half-time student ► <input checked="" type="checkbox"/>	<b>9</b> Check if a graduate student . . ► <input type="checkbox"/>	<b>10</b> Ins. contract reimb./refund \$ <u>0.</u>

**Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses**

**A** Enter box 1 amount **not** paid during 2023 . . . . . 0.  
**B** Enter box 1 amount actually paid during 2023 . . . . . 597.

**Reconciliation of Box 5, Scholarships or Grants**

**A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . 0.  
**B** Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . 0.  
**C** Portion of box 5 amount from scholarships or grants . . . . . 0.  
**D** Box 5 amount includes veteran- or employer-provided educational assistance . . . . . ☐

Form 1099-INT Worksheet  
Keep for your records

2023

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
--	---------------------------------------

Ownership: (defaults to taxpayer) Check if Taxpayer ☐  
Check if Spouse ☐  
Check if Joint ☒

Payer's name . . . . . Bank of America

Box 1 Interest income for 2023 (not included in box 3) . . . . . 105.00  
Choose type if special state handling (State Use Only — see Help).

Box 2 Early withdrawal penalty . . . . .

Box 3 Interest on U.S. Savings Bonds and Treasury obligations . . . . .

Box 4 Federal income tax withheld . . . . .

Box 5 Investment expenses . . . . .

Box 6 Foreign tax paid. (All interest is considered passive. See Help). . . . .  
a Check to deduct foreign taxes on Schedule A . . . . . OR  
b DoubleClick to link to a copy of Form 1116 . . . . .  
c For Form 1116, select which column . . . . . A ☐ B ☐ C ☐  
d Foreign source amount included in interest . . . . .

Box 7 Foreign country or U.S. possession . . . . . (Imported name: )  
Check this box if foreign tax is from a mutual fund or a registered investment company. See Tax Help for additional information . . . . . ☐

Box 8 Tax-exempt interest — Total . . . . .

**Tax-exempt Interest State Allocation**  
For each row, enter state ID in column (a) and enter percent in column (b) or amount in column (c).

	(a) State or Territory ID	(b) Percent of total interest for state	(c) Amount of interest for state
Enter resident state ID . . . . . ▶			
Enter each nonresident state on separate row . . . ▶			
or			
Enter XX for all nonresident states (that aren't filed) i.e., you own a fund with no resident state interest.			
Total . . . . . ▶			

State ID where exempt interest was earned. If more than 1 state, see Help . . . . .

Box 9 Specified private activity bond included in Box 8 subject to AMT, if any OR . . . . .  
Private activity bond interest percentage of Box 8, if any . . . . . %

Box 10 Market discount (See tax help for manual entries required if you enter amount for market discount) . . . . .

Box 11 Bond premium . . . . .

Box 12 Bond premium on treasury obligations . . . . .

Box 13 Bond premium on tax-exempt bond . . . . .

Box 14 Tax-exempt and tax credit bond CUSIP number (if various, leave blank) . . . . .

Box 15 State	Box 16 State identification no.	Box 17 State tax withheld	
-----------------	------------------------------------	------------------------------	--

I confirm that the state withholding identification number(s) are accurate . . . . . ☐

FATCA filing requirement. . . . . ☐

Adjustments to Interest

Check the box that identifies the type of adjustment being made:

N <input type="checkbox"/>	Nominee distribution	A <input type="checkbox"/>	Accrued interest
O <input type="checkbox"/>	Original issue discount (OID)	H <input type="checkbox"/>	Other
B <input type="checkbox"/>	Amortizable bond premium (ABP)		Bond premium on treasury obligations
T <input type="checkbox"/>	Bond premium on tax-exempt		U.S. savings bond interest previously reported

Enter adjustment amount (enter as positive if subtracting / negative if adding) . . . . .

Additional Payer and Recipient Information

Payer's TIN . . . . .	Recipient's address and ZIP code
Payer's address and ZIP code	Transfer address from Federal Information Wks . . <input type="checkbox"/>
Street . . . . .	Street . . . . .
City . . . . .	City . . . . .
State . . . . . ZIP Code . . . . .	State . . . . . ZIP Code . . . . .
Foreign Country . . . . .	Foreign Country . . . . .



# Form 1099-INT Worksheet

► Keep for your records

2023

Name(s) Shown on Return James K Lockett	Social Security Number 534-60-2998
--	---------------------------------------

**Ownership:** (defaults to taxpayer) Check if Taxpayer ☒ ☐ ☐  
Check if Spouse ☐  
Check if Joint ☐

**Payer's name** . . . . . Ally Bank

<b>Box 1</b>	Interest income for 2023 (not included in box 3) . . . . . 1.47 Choose type if special state handling (State Use Only — see Help).
<b>Box 2</b>	Early withdrawal penalty . . . . .
<b>Box 3</b>	Interest on U.S. Savings Bonds and Treasury obligations . . . . .
<b>Box 4</b>	<b>Federal income tax withheld</b> . . . . . 0.35
<b>Box 5</b>	Investment expenses . . . . .
<b>Box 6</b>	Foreign tax paid. (All interest is considered passive. See Help) . . . . . a Check to deduct foreign taxes on Schedule A . . . . . <input type="checkbox"/> <b>OR</b> b <b>DoubleClick</b> to link to a copy of Form 1116 . . . . . c For Form 1116, select which column . . . . . A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> d Foreign source amount included in interest . . . . .
<b>Box 7</b>	Foreign country or U.S. possession . . . . . (Imported name: ) Check this box if foreign tax is from a mutual fund or a registered investment company. See Tax Help for additional information . . . . . <input type="checkbox"/>
<b>Box 8</b>	Tax-exempt interest — Total . . . . .

## Tax-exempt Interest State Allocation

For each row, enter state ID in column (a) and enter percent in column (b) or amount in column (c).

	(a) State or Territory ID	(b) Percent of total interest for state	(c) Amount of interest for state
Enter resident state ID . . . . . ►			
Enter each nonresident state on separate row . . . . . ►			
or			
Enter XX for all nonresident states (that aren't filed) i.e., you own a fund with no resident state interest.			
Total . . . . . ►			

State ID where exempt interest was earned. If more than 1 state, see Help . . . . .

<b>Box 9</b>	Specified private activity bond included in Box 8 subject to AMT, if any <b>OR</b> . . . . . Private activity bond interest percentage of Box 8, if any . . . . . %
<b>Box 10</b>	Market discount (See tax help for manual entries required if you enter amount for market discount) . . . . .
<b>Box 11</b>	Bond premium . . . . .
<b>Box 12</b>	Bond premium on treasury obligations . . . . .
<b>Box 13</b>	Bond premium on tax-exempt bond . . . . .
<b>Box 14</b>	Tax-exempt and tax credit bond CUSIP number (if various, leave blank) . . . . .

<b>Box 15</b> State	<b>Box 16</b> State identification no.	<b>Box 17</b> State tax withheld	
------------------------	---	-------------------------------------	--

I confirm that the state withholding identification number(s) are accurate . . . . . ☐

FATCA filing requirement. . . . . ☐

## Adjustments to Interest

Check the box that identifies the type of adjustment being made:

**N** ☐ Nominee distribution **A** ☐ Accrued interest  
**O** ☐ Original issue discount (OID) **H** ☐ Other  
**B** ☐ Amortizable bond premium (ABP) **R** ☐ Bond premium on treasury obligations  
**T** ☐ Bond premium on tax-exempt **U** ☐ U.S. savings bond interest previously reported

Enter adjustment amount (enter as positive if subtracting / negative if adding) . . . . .

## Additional Payer and Recipient Information

Payer's TIN . . . . .	<b>Recipient's address and ZIP code</b>
<b>Payer's address and ZIP code</b>	Transfer address from Federal Information Wks . . . . . <input type="checkbox"/>
Street . . . . .	Street . . . . .
City . . . . .	City . . . . .
State . . . . . ZIP Code . . . . .	State . . . . . ZIP Code . . . . .
Foreign Country . . . . .	Foreign Country . . . . .

<b>12</b>	<b>Taxable refund from 2022.</b> Line 6 less line 11. . . . .	0.
<b>13</b>	Total taxable refunds from <b>2021</b> or prior tax returns. Total line 36 column (d). . . . .	0.
<b>14</b>	<b>Total taxable refunds.</b> Add lines 12 and 13. Enter here and on Schedule 1, line 1 . . . . .	0.

## Forms 1099-MISC / 1099-NEC Summary

2023

► Keep for your records

Name(s) Shown on Return

James K Lockett &amp; Yuhui Liu

Social Security Number

534-60-2998

Box	Description	Taxpayer	Spouse	Total
	<b>Form 1099-MISC Summary</b>			
1	Total Rents . . . . .			
	► Schedule C . . . . .			
	► Schedule E . . . . .			
	► Form 4835 . . . . .			
	► Other Income . . . . .			
2	Total Royalties . . . . .			
	► Schedule C . . . . .			
	► Schedule E . . . . .			
3	Total Other income . . . . .			
	► Schedule C . . . . .			
	► Schedule F . . . . .			
	► Form 4835 . . . . .			
	For Form 1040:			
	► Winnings (Prizes, etc.) . . . . .			
	► Tribal Gaming . . . . .			
	► Alaska Permanent Fund . . . . .			
	► Strike Benefit Income . . . . .			
	► Medicaid waiver payments . . . . .			
	► California Middle Class Tax Refund . . . . .			
	► Other Income . . . . .			
4	Federal tax withheld . . . . .			
5	Fishing boat proceeds . . . . .			
6	Medical and health care payments . . . . .			
8	Substitute payments . . . . .			
9	Total Crop insurance proceeds . . . . .			
	► Schedule F . . . . .			
	► Form 4835 . . . . .			
10	Gross proceeds paid to an attorney . . . . .			
	► Taxable amount . . . . .			
11	Fish purchased for resale . . . . .			
12	Section 409A deferrals . . . . .			
13	Excess golden parachute payments . . . . .			
14	Nonqualified deferred compensation . . . . .			
15	State tax withheld — total . . . . .			
<b>Total</b>	Boxes 1-3, 5-14. . . . .			
	<b>Form 1099-NEC Summary</b>			
1	Total Nonemployee compensation . . . . .	2,910.		2,910.
	► Schedule C . . . . .	2,910.		2,910.
	► Schedule F . . . . .			
	► Wages . . . . .			
	► Other Income . . . . .			
4	Federal tax withheld . . . . .	0.		0.
5	State tax withheld — total . . . . .			



**2023**

Payer's EIN 46-2371186 or SSN \_\_\_\_\_  
Payer's Name . . . . . US Officials LLC  
Account number (for your records only). . . . . \_\_\_\_\_

<b>Box 1</b>	Nonemployee compensation . . . . . 610.00 Double click to link to:    Schedule C ► Legal and Strategic Counseling Schedule F ► _____ <input type="checkbox"/> Report on line 1 of Form 1040 or Form 1040-NR and Form 8919 If checked, enter Reason Code for Form 8919 (see Help) . . . ____ If Reason Code A or C, enter determination date . . . . . ____ <input type="checkbox"/> Other Income <input type="checkbox"/> Medicaid waiver payments excludible from gross income <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____
<b>Box 2</b>	Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale . . . . . <input type="checkbox"/>
<b>Box 4</b>	Federal income tax withheld . . . . . 0.
<b>Box 5</b>	<b>First state</b> State tax withheld . . . . . _____
<b>Box 6</b>	State . FL Payer's state no. . . . . FL
<b>Box 7</b>	State income. . . . . _____
<b>Box 5</b>	<b>Second state</b> State tax withheld . . . . . _____
<b>Box 6</b>	State . _____ Payer's state no. . . . . _____
<b>Box 7</b>	State income. . . . . _____
	I confirm that the state withholding identification number(s) are accurate . . . . . <input type="checkbox"/>

		Transfer address from Federal Information Wks .		
Street		Street		
City		City		
State	ZIP Code	State	ZIP Code	
Foreign Country		Foreign Country		

# Qualified Business Income Component Worksheet

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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Aggregate trade or business name	Global One2One LLC
Aggregate trade or business ID number (EIN)	47-1316219
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
Global One2One LLC	47-1316219	47,189.	0.	0.

1	Qualified business income (QBI) . . . . .	47,189.
<b>If using Simplified Worksheet, stop here.</b>		
2	Taxable Income . . . . .	
3	Threshold Amount. \$364,200 if MFJ, \$182,100 if MFS, otherwise \$182,100 . . . . .	
4	Subtract line 3 from line 2. If less than 0, enter 0. . . . .	
5	Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000. . . . .	
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1. . . . .	
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000 . . . . .	
8	Wages allocable to qualified business income. . . . .	
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income . . . . .	
<b>Reductions for Specified Service Trades or Businesses</b>		
Check if Specified Service Trade or Business (SSTB) <input type="checkbox"/>		
11	SSTB reduction to QBI . . . . .	
12	SSTB reduction to allocable wages. . . . .	
13	SSTB reduction to allocable UBIA . . . . .	
<b>QBI, wages, and UBIA after applicable SSTB reductions</b>		
14	Qualified business income . . . . .	
15	Allocable wages . . . . .	
16	Allocable UBIA . . . . .	
<b>Tentative QBI component</b>		
17	Adjustments for QBI losses . . . . .	
18	Loss-adjusted QBI (line 14 plus line 17) . . . . .	
19	Tentative QBI component before limitations (20% of line 18) . . . . .	
<b>Wages and assets limits</b>		
20	50% of W2 wages . . . . .	
21	25% of W2 wages . . . . .	
22	2.5% of UBIA . . . . .	
23	Sum of 25% of W2 wages and 2.5% of UBIA . . . . .	
24	Wage and Asset Limit. Larger of line 20 or line 23 . . . . .	
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0) . . . . .	
26	Reduction Amount. Multiply line 6 by line 25. . . . .	
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19) . . . . .	
28	Qualified payments from agricultural or horticultural coop . . . . .	
29	Wages allocable to qualified payments from coop . . . . .	
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29) . . . . .	
<b>Qualified business income component amount</b>		
31	Subtract line 30 from line 27 . . . . .	

# Qualified Business Income Component Worksheet

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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Aggregate trade or business name	Lockett International LLC
Aggregate trade or business ID number (EIN)	47-1829657
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
Lockett International LLC	47-1829657	9,064.	0.	0.

- 1 Qualified business income (QBI) . . . . . 9,064.
- If using Simplified Worksheet, stop here.**
- 2 Taxable Income . . . . .
- 3 Threshold Amount. \$364,200 if MFJ, \$182,100 if MFS, otherwise \$182,100 . . . . .
- 4 Subtract line 3 from line 2. If less than 0, enter 0. . . . .
- 5 Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000. . . . .
- 6 Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. . . . .  
Otherwise, enter 1.
- 7 Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000 . . . . .
- 8 Wages allocable to qualified business income. . . . .
- 9 Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income . . . . .
- Reductions for Specified Service Trades or Businesses**
- Check if Specified Service Trade or Business (SSTB) ☐
- 11 SSTB reduction to QBI . . . . .
- 12 SSTB reduction to allocable wages. . . . .
- 13 SSTB reduction to allocable UBIA . . . . .
- QBI, wages, and UBIA after applicable SSTB reductions**
- 14 Qualified business income . . . . .
- 15 Allocable wages . . . . .
- 16 Allocable UBIA . . . . .
- Tentative QBI component**
- 17 Adjustments for QBI losses . . . . .
- 18 Loss-adjusted QBI (line 14 plus line 17) . . . . .
- 19 Tentative QBI component before limitations (20% of line 18) . . . . .
- Wages and assets limits**
- 20 50% of W2 wages . . . . .
- 21 25% of W2 wages . . . . .
- 22 2.5% of UBIA . . . . .
- 23 Sum of 25% of W2 wages and 2.5% of UBIA . . . . .
- 24 Wage and Asset Limit. Larger of line 20 or line 23 . . . . .
- 25 Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0) . . . . .
- 26 Reduction Amount. Multiply line 6 by line 25. . . . .
- 27 Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19) . . . . .
- 28 Qualified payments from agricultural or horticultural coop . . . . .
- 29 Wages allocable to qualified payments from coop . . . . .
- 30 Patron reduction (lesser of 9% of line 28 or 50% of line 29) . . . . .
- Qualified business income component amount**
- 31 Subtract line 30 from line 27 . . . . .

# Qualified Business Income Component Worksheet

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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Aggregate trade or business name	Previously disallowed losses from Global One2One LLC
Aggregate trade or business ID number (EIN)	47-1316219
Social Security Number of owner if no EIN available	
Reason for no EIN or SSN if none available	

**For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.**

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
Previously disallowed losses from Global One2One LLC	47-1316219	-1,009,998.		

- 1 Qualified business income (QBI) . . . . . -1,009,998.
- If using Simplified Worksheet, stop here.**
- 2 Taxable Income . . . . .
- 3 Threshold Amount. \$364,200 if MFJ, \$182,100 if MFS, otherwise \$182,100 . . . . .
- 4 Subtract line 3 from line 2. If less than 0, enter 0. . . . .
- 5 Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000. . . . .
- 6 Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. . . . .
- Otherwise, enter 1.
- 7 Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000 . . . . .
- 8 Wages allocable to qualified business income. . . . .
- 9 Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income . . . . .
- Reductions for Specified Service Trades or Businesses**
- Check if Specified Service Trade or Business (SSTB) ☐
- 11 SSTB reduction to QBI . . . . .
- 12 SSTB reduction to allocable wages. . . . .
- 13 SSTB reduction to allocable UBIA . . . . .
- QBI, wages, and UBIA after applicable SSTB reductions**
- 14 Qualified business income . . . . .
- 15 Allocable wages . . . . .
- 16 Allocable UBIA . . . . .
- Tentative QBI component**
- 17 Adjustments for QBI losses . . . . .
- 18 Loss-adjusted QBI (line 14 plus line 17) . . . . .
- 19 Tentative QBI component before limitations (20% of line 18) . . . . .
- Wages and assets limits**
- 20 50% of W2 wages . . . . .
- 21 25% of W2 wages . . . . .
- 22 2.5% of UBIA . . . . .
- 23 Sum of 25% of W2 wages and 2.5% of UBIA . . . . .
- 24 Wage and Asset Limit. Larger of line 20 or line 23 . . . . .
- 25 Subtract wage/asset limit (line 24) from tentative QBI component (line 19) . . . . .
- (But not less than 0)
- 26 Reduction Amount. Multiply line 6 by line 25. . . . .
- 27 Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19) . . . . .
- 28 Qualified payments from agricultural or horticultural coop . . . . .
- 29 Wages allocable to qualified payments from coop . . . . .
- 30 Patron reduction (lesser of 9% of line 28 or 50% of line 29) . . . . .
- Qualified business income component amount**
- 31 Subtract line 30 from line 27 . . . . .



# Qualified Business Income Deduction Summary

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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**QuickZoom** to QBI Component Worksheet . . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 8995. . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 8995-A . . . . . ► \_\_\_\_\_

<b>1</b>	Trade or business name	Net QBI
	Global One2One LLC	47,189.
	Lockett International LLC	9,064.

  

<b>2</b>	Net qualified business income (QBI) from qualified trades or businesses . . . . .	56,253.
<b>3</b>	Loss from previous year . . . . .	-1,859,233.
<b>4</b>	Sum of activities with gains (only positive amounts from table on line 1) . . . . .	56,253.
<b>5</b>	Sum of activities with losses (only negative amounts from table on line 1) . . . . .	-1,859,233.

  

**6** Check if using Simplified Computation (Form 8995) ☒

  

<b>7</b>	QBI component from Form 8995 line 5 or Form 8995A line 16 . . . . .	0.
<b>8</b>	QBI loss carryover from Form 8895 line 16 or Form 8995A Schedule C line 6 . . . . .	-1,802,980.

  

<b>9</b>	Total REIT dividends . . . . .	_____
<b>10</b>	PTP Income from non-SSTBs . . . . .	_____
<b>11</b>	PTP Income from SSTBs . . . . .	_____
<b>12</b>	Allowed PTP Income from SSTBs . . . . .	_____
<b>13</b>	Total Allowed PTP income (sum of line 10 and line 12) . . . . .	_____
<b>14</b>	Carryover REIT/PTP losses from prior year . . . . .	_____
<b>15</b>	Total REIT/PTP income . . . . .	_____
<b>16</b>	20% of total REIT/PTP income . . . . .	_____
<b>17</b>	Disallowed REIT/PTP loss . . . . .	0.

  

<b>18</b>	Combined QBI Amount (QBI component plus 20% of REIT/PTP income). . . . .	0.
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<b>19</b>	Taxable income before qualified business income deduction. . . . .	0.
<b>20</b>	Net capital gains . . . . .	0.
<b>21</b>	Taxable income minus net capital gains. If zero or less, enter -0- . . . . .	0.
<b>22</b>	20% of taxable income minus net capital gains . . . . .	0.

  

<b>23</b>	QBI deduction before DPAD. . . . .	0.
	<i>Lesser of Combined QBI Amount or 20% of taxable income minus cap gains</i>	

  

<b>24</b>	Section 199A(g) deduction for domestic production activities . . . . .	_____
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<b>25</b>	<b>Total 199A (QBI) deduction</b> (sum of lines 23 and 24) . . . . .	0.
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Name(s) Shown on Return  
James K Lockett & Yuhui LiuSocial Security Number  
534-60-2998Social Security/Railroad Retirement benefits received in 2022 . . . . . ► ☐

	Taxpayer	Spouse
<b>A</b> Total net benefits from <b>Box 5</b> of <b>all SSA-1099</b> forms . . . . .	3,113.	0.
<b>B</b> Total Medicare B premiums withheld from <b>all SSA-1099</b> forms . . . . .	0.	0.
<b>C</b> Total Medicare C premiums withheld from <b>all SSA-1099</b> forms . . . . .	0.	0.
<b>D</b> Total Medicare D premiums withheld from <b>all SSA-1099</b> forms . . . . .	0.	0.
<b>Note:</b> If self-employed, Medicare premiums are deductible as Self-Employed Health Insurance. If self-employed, enter premiums on the business activity form (Schedule C, F, etc), not on Lines C, D and E above.		
<b>E</b> Total federal tax withheld from <b>Box 6</b> of <b>all SSA-1099</b> forms . . . . .	0.	0.
<b>F</b> Total net benefits from <b>Box 5</b> of <b>all RRB-1099</b> forms . . . . .		
<b>G</b> Total federal tax withheld from <b>box 10</b> of <b>all RRB-1099</b> forms . . . . .		
<b>H</b> Total Medicare premiums from <b>Box 11</b> of <b>all RRB-1099</b> forms . . . . .		

<b>1</b> Add amounts from line A and line F above. Also enter this amount on Form 1040, line 6a . . . . .	<b>1</b>	3,113.
<b>2</b> Enter one-half of line 1 . . . . .	<b>2</b>	1,557.
<b>3</b> Add the amounts on Form 1040, lines 1z (before adoption benefits exclusion), 2a, 2b, 3b, 4b, 5b, 7, and 8. Also include certain income of bona fide residents of American Samoa or Puerto Rico. . . . .	<b>3</b>	-933,808.
<b>4</b> Enter (as a positive number) the total of any exclusions/adjustments for: • Foreign earned income or housing exclusion . . . . .	<b>4</b>	
<b>5</b> Add lines 2, 3, and 4 . . . . .	<b>5</b>	-932,251.
<b>6</b> Amount from Schedule 1, lines 11 through 20, and 23 and 25 (other than foreign housing deduction) . . . . .	<b>6</b>	295.
<b>7</b> Subtract line 6 from line 5. . . . .	<b>7</b>	-932,546.
<b>8</b> Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time in 2023) . . . . .	<b>8</b>	32,000.
<b>9</b> Subtract line 8 from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	0.
<b>If line 9 is zero or less, stop here; none of your social security benefits are taxable. Enter -0- on Form 1040, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2023, enter 'D' to the right of the word 'benefits' on line 6a. If line 9 is more than zero, go to line 10.</b>		
<b>10</b> Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time in 2023) . . . . .	<b>10</b>	
<b>11</b> Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	
<b>12</b> Enter the <b>smaller</b> of line 9 or line 10. . . . .	<b>12</b>	
<b>13</b> Enter one-half of line 12. . . . .	<b>13</b>	
<b>14</b> Enter the <b>smaller</b> of line 2 or line 13. . . . .	<b>14</b>	
<b>15</b> Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- . . . . .	<b>15</b>	
<b>16</b> Add lines 14 and 15 . . . . .	<b>16</b>	
<b>17</b> Multiply line 1 by 85% (0.85) . . . . .	<b>17</b>	
<b>18</b> Taxable social security benefits. Enter the <b>smaller</b> of line 16 or line 17 . . . . . If prior year lump-sum benefits were received, go to line 19, otherwise, skip line 19 and enter the amount from line 18 on line 20.	<b>18</b>	
<b>19</b> Taxable benefits <b>with</b> lump sum election. Enter the amount from line 20 of the Lump-Sum Social Security Worksheet. . . . .	<b>19</b>	
<b>20</b> Taxable Social Security benefits. Enter the <b>smaller</b> of line 18 or line 19 Also enter this amount on Form 1040, line 6b. . . . .	<b>20</b>	

**Schedule A**  
**Line 1**

**Medical Expenses Worksheet**

► Keep for your records

**2023**

Name(s) Shown on Return  
James K Lockett & Yuhui Liu

Social Security Number  
534-60-2998

<b>1</b>	Prescription medications . . . . .	<b>1</b>	368.
<b>2</b>	<b>Health insurance premiums:</b>		
<b>a</b>	Premiums other than self-employed health insurance <b>or</b> reported on a 1095-A . . .	<b>2 a</b>	
<b>b</b>	From Form(s) 1095-A - net of adjustments . . . . .	<b>b</b>	0.
	Taxpayer's portion of 1095-A premiums (total less spouse) . . . 0.		
	Spouse's portion of 1095-A premiums, enter the amount for the spouse, the remaining goes to the taxpayer . . . . .		
<b>c</b>	Medicare premiums . . . . .	<b>c</b>	
<b>d</b>	From Form(s) 1099-R . . . . .	<b>d</b>	
	<b>NOTE:</b> If LTC premiums are associated with a specific business activity, enter them directly on the applicable Self-Employed Health and Long-Term Care Insurance Deduction Worksheet, <b>not</b> on lines 2e - 2j below.		
<b>e</b>	Taxpayer's gross long-term care premiums . . . . . <b>2 e</b>		
<b>f</b>	Taxpayer's allowable long-term care premiums . . . . . <b>f</b>		
<b>g</b>	Spouse's gross long-term care premiums . . . . . <b>g</b>		
<b>h</b>	Spouse's allowable long-term care premiums . . . . . <b>h</b>		
<b>i</b>	Dep or child under 27 gross long-term care premiums . . . <b>i</b>		
<b>j</b>	Dep or child under 27 allowable long-term care prem. . . <b>j</b>		
<b>k</b>	Total allowable long-term care premiums, sum of lines 2f, 2h, and 2j . . . . .	<b>k</b>	
<b>l</b>	Taxpayer's long-term care premiums not deducted as an adjustment to income. . .	<b>l</b>	
<b>m</b>	Spouse's long-term care premiums not deducted as an adjustment to income. . .	<b>m</b>	
<b>n</b>	Dependent's long-term care premiums not deducted as an adj to income . . . . .	<b>n</b>	
<b>o</b>	Other self-employed health insurance not deducted as an adj to income . . . . .	<b>o</b>	
<b>3</b>	Fees for doctors, dentists, etc . . . . .	<b>3</b>	1,478.
<b>4</b>	Fees for hospitals, clinics, etc. . . . .	<b>4</b>	285.
<b>5</b>	Lab and x-ray fees . . . . .	<b>5</b>	325.
<b>6</b>	Expenses for qualified long-term care . . . . .	<b>6</b>	
<b>7</b>	Eyeglasses and contact lenses . . . . .	<b>7</b>	419.
<b>8</b>	Medical equipment and supplies . . . . .	<b>8</b>	109.
<b>9</b>	Medical transportation expenses:		
<b>a</b>	Medical miles driven 01/01/23 thru 12/31/23 (22 cents per mile) . . . . . <b>9 a</b>		328
<b>b</b>	Other medical transportation costs not included above for example: ambulance fees . . . . . <b>b</b>		
<b>c</b>	Total medical transportation expenses (add lines 9a and 9b) . . . . .	<b>9 c</b>	72.
<b>10</b>	Lodging for medical purposes (up to \$50 per night per person) . . . . .	<b>10</b>	
<b>11</b>	Other medical and dental expenses:		
<b>a</b>	None	<b>11 a</b>	0.
<b>b</b>		<b>b</b>	
<b>c</b>		<b>c</b>	
<b>d</b>		<b>d</b>	
<b>e</b>		<b>e</b>	
<b>f</b>		<b>f</b>	
<b>g</b>		<b>g</b>	
<b>h</b>		<b>h</b>	
<b>i</b>		<b>i</b>	
<b>j</b>		<b>j</b>	
<b>12</b>	Total of medical and dental expenses (add lines 1 through 11j) . . . . .	<b>12</b>	3,056.
<b>13 a</b>	Less: insurance reimbursement for any expenses listed . . . . .	<b>13 a</b>	
<b>b</b>	Less: medical savings account (MSA) or health savings account (HSA) distributions . . . . . <b>b</b>		
<b>14</b>	<b>Total deductible medical and dental expenses.</b> Subtract lines 13a plus 13b from line 12 (to Schedule A, line 1) . . . . .	<b>14</b>	3,056.

**2023**

- Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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**Estimated Tax Payments for 2023** (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/18/23		04/18/23			04/18/23		
2	06/15/23		06/15/23			06/15/23		
3	09/15/23		09/15/23			09/15/23		
4	01/16/24		01/16/24			01/16/24		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2023 . . . .	8,343.	652.	AZ		
7	Credited by estates and trusts . . . .					
8	<b>Totals</b> Lines 1 through 7 . . . . .	8,343.	652.			
9	2023 extensions . . . . .					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2 . . . . .				208 .	274 .	
11	Forms W-2G . . . . .						
12	Forms 1099-R . . . . .						
13	Forms 1099-MISC, 1099-NEC, 1099-K, 1099-G .				0 .		
14	Schedules K-1 . . . . .						
15	Forms 1099-INT, DIV and OID . . . . .				0 .		
16	Social Security and Railroad Benefits . . . . .				0 .		
17	Form 1099-B . . . . .	St		Loc			
18 a	Other withholding . . . . .	St		Loc			
b	Other withholding . . . . .	St		Loc			
c	Other withholding . . . . .	St		Loc			
d	Positive Adjustment . . . . .	St		Loc			
e	Negative Adjustment . . . . .	St		Loc			
f	Additional Medicare Tax . . . . .						
19	<b>Total Withholding</b> Lines 10 through 18f . . . . .						
					208 .	274 .	
20	<b>Total Tax Payments for 2023</b> . . . . .				8,551 .	926 .	

Prior Year Taxes Paid In 2023 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2022 extensions . . . . .				
22	2022 estimated tax paid after 12/31/2022 . . . . .				
23	Balance due paid with 2022 return . . . . .				
24	Other (amended returns, installment payments, etc) . .				

**Schedule A**  
**Lines 5 - 12**

**Tax and Interest Deduction Worksheet**

**2023**

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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**Tax Deductions**

**1 State and local taxes:**

**Optional Sales Tax Tables**

**a Available Income:**

(1) Income from Form 1040, line 11. . . . .	-934,103.
(2) Nontaxable income entered elsewhere on return . . . . .	3,113.
(3) Available income: 2022 refundable credits in excess of tax . . . . .	0.
(4) Enter any additional nontaxable income . . . . .	
(5) Total available income . . . . .	-930,990.

**b Sales Tax Per State of Residence:**

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

*Arizona, Colorado, Louisiana, Mississippi, New York or South Carolina only:*

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

**c** Total general sales tax using tables . . . . .

**d Sales Tax Paid on Specific Items (see help):**

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

**e** Total sales tax deduction on specific items . . . . .

**f** Total general sales tax per tables plus sales tax on specific items . . . . .

**g Actual State and Local General Sales Tax:**

Actual sales taxes (enter the total sales taxes paid during the year on all items). . . . .

**h State and Local Income Taxes:**

State and Local Income taxes . . . . . 926.00

**i State and Local Tax Deduction to Schedule A, line 5a:**

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5a). . . . . 926.00

**j** Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

**2 State and local real estate taxes:**

**a** Real estate taxes paid on principal residence **not** entered on Form 1098 . . . . .

<b>b</b>	Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . .	3,286.31
<b>c</b>	Real estate taxes paid on additional homes or land . . . . .	
	Personal portion of real estate taxes from Schedule E Worksheet for:	
<b>d</b>	Principal residence . . . . .	
<b>e</b>	Vacation home . . . . .	
<b>f</b>	Less real estate taxes deducted on Form 8829 . . . . .	
<b>g</b>	Foreign real property taxes included in lines 2a-2f above . . . . .	
<b>h</b>	Add lines 2a through 2f, less line 2g (to Schedule A, line 5b) . . . . .	3,286.00
<b>3</b>	<b>State and local personal property taxes:</b>	
<b>a</b>	Auto registration fees based on the value of the vehicle.	
	2022 Amount	Enter 2023 description:
	351.77	Toyota Rav4 Hybrid
		352.00
<b>b</b>	Non-business portion of personal property taxes from Car & Truck Exp Wks . . . . .	212.00
<b>c</b>	Other personal property taxes . . . . .	
<b>d</b>	Add lines 3a through 3c (to Schedule A, line 5c) . . . . .	564.00
<b>4</b>	<b>Other taxes:</b>	
<b>a</b>	Other taxes from Schedule(s) K-1 . . . . .	
<b>b</b>	Foreign taxes from interest and dividends . . . . .	
<b>c</b>	Foreign taxes from Schedule(s) K-1 . . . . .	
<b>d</b>	Other foreign taxes (not used to claim a foreign tax credit) . . . . .	
<b>e</b>	Other taxes.	
	2022 Amount	Enter 2023 description:
<b>f</b>	Foreign real property taxes included in lines 4a-4e above . . . . .	
<b>g</b>	Add lines 4a through 4e, less line 4f (to Schedule A, line 6) . . . . .	

**Interest Deductions**

<b>5</b>	<b>Home mortgage interest and points reported on Form 1098:</b>	
<b>a</b>	Mortgage interest and points from the Home Mortgage Interest Worksheet or line A2 in the smart worksheet above if the loan is limited . . . . .	24,021.
<b>b</b>	Qualified mortgage interest from Schedule E Worksheet . . . . .	
<b>c</b>	Less home mortgage interest/points deducted on Form 8829 . . . . .	
<b>d</b>	Less home mortgage interest from Form 8396, line 3 . . . . .	
<b>e</b>	Add lines 5a through 5d (to Sch A, line 8a) . . . . .	24,021.
<b>6</b>	<b>Home mortgage interest not reported on Form 1098:</b>	
<b>a</b>	Mortgage interest from the Home Mortgage Interest Worksheet or line B2 in the smart worksheet above if the loan is limited . . . . .	
<b>b</b>	Less home mortgage interest deducted on Form 8829 . . . . .	
<b>c</b>	Add lines 6a and 6b (to Sch A, line 8b) . . . . .	
<b>7</b>	<b>Points not reported on Form 1098:</b>	
<b>a</b>	Points not on Form 1098 from the Home Mortgage Interest Worksheet or line C2 in the smart worksheet above if the loan is limited . . . . .	
<b>b</b>	Less points deducted on Form 8829 . . . . .	
<b>c</b>	Add lines 7a through 7c (to Schedule A, line 8c) . . . . .	

**Schedule A**  
**Line 5**

**State and Local Tax Deduction Worksheet**

**2023**

► Keep for your records

Name(s) Shown on Return  
James K Lockett & Yuhui Liu

Social Security Number  
534-60-2998

**State and Local Income Taxes**

<b>State income taxes:</b>		
1 State income tax withheld . . . . .	1	274.
2 2023 state estimated taxes paid in 2023 . . . . .	2	
3 2022 state estimated taxes paid in 2023 . . . . .	3	
4 Amount paid with 2022 state application for extension . . . . .	4	
5 Amount paid with 2022 state income tax return . . . . .	5	
6 Overpayment on 2022 state income tax return applied to 2023 tax . . . . .	6	652.
7 Other amounts paid in 2023 (amended returns, installment payments, etc.) . . . .	7	
8 State estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	8	
<b>Local income taxes:</b>		
9 Local income tax withheld . . . . .	9	
10 2023 local estimated taxes paid in 2023 . . . . .	10	
11 2022 local estimated taxes paid in 2023 . . . . .	11	
12 Amount paid with 2022 local application for extension . . . . .	12	
13 Amount paid with 2022 local income tax return . . . . .	13	
14 Overpayment on 2022 local income tax return applied to 2023 tax . . . . .	14	
15 Other amounts paid in 2023 (amended returns, installment payments, etc.) . . . .	15	
16 Local estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	16	
<b>Other:</b>		
17	17	
18 <b>Total</b> Add lines 1 through 17 . . . . .	18	926.
19 State and local refund allocated to 2023 . . . . .	19	0.
20 Nondeductible state income tax from line 28 . . . . .	20	
21 <b>Total reductions</b> Add lines 19 and 20. . . . .	21	0.
22 <b>Total state and local income tax deduction</b> Line 18 less line 21 . . . . .	22	926.

**Nondeductible State Income Tax (Hawaii Only)**

23 Nontaxable federal employee cost of living allowance . . . . .	23	
24 Adjusted gross income . . . . .	24	
25 Add lines 23 and 24 . . . . .	25	
26 Nondeductible percent. Line 23 divided by line 25 . . . . .	26	%
27 Hawaii state income tax included in line 18 . . . . .	27	
28 Nondeductible Hawaii state income tax. Multiply line 26 by line 27. . . . .	28	

The primary mortgage insurance deduction has expired. See bottom of form for more info.

Name(s) Shown on Return

James K Lockett &amp; Yuhui Liu

Social Security Number

534-60-2998

**Note:** Use this worksheet to report home mortgage interest you paid on your main home or second home. Enter mortgage interest you paid for business property other than a home office on the appropriate schedule or form for the business activity (Schedule C, Schedule E, etc.).

**Mortgage Lender Info:**

1 a Recipient's/lender's name . . . . . Computershare Holdings, Inc d/b/a Specialized Loan Servicing LLC

b Is this property your main home, second home, or other?

Main home

2 a Was the mortgage interest reported to you on Form 1098? . . . . . Yes ☒ No ☐

b Mortgage interest paid on your main home or second home in 2023 . . . . . 24,021.10

c Check this box if Box 7 is checked on Form 1098

☒

d Is this loan secured by a residence of yours?

Yes

☒

No

☐

3 Outstanding mortgage principal . . . . . 430,434.78

4 Mortgage origination date . . . . . 12/18/2018

5 a Did your home loan close after December 31, 2006? . . . . . Yes ☒ No ☐

b Mortgage insurance premiums . . . . . 1,683.00

6 Mortgage acquisition date . . . . .

7 a Points paid to buy or improve your **main** home in 2023 . . . . .b Check if points were reported to you on Form 1098 . . . . . ☐c Check if points were reported on the HUD-1 loan closing statement, or my name is not listed first on Form 1098 . . . . . ☐Computed points reported on Form 1098 . . . . . ☐Computed points not reported on Form 1098 . . . . . ☐

8 Property taxes . . . . . 3,286.31

9 Check this box if you refinanced your loan with a different lender, paid off this loan, or sold the property . . . . . ☐10 Did you pay points to this lender which must be spread over the life of the loan, for example: points you paid on your second home, on a home equity loan, or when you refinanced, enter the following . . . . . Yes ☐ No ☐

a Total points originally paid on a loan for which the points must be amortized . . . . .

b Length of loan (years) . . . . .

c Points deducted in prior years for this loan . . . . .

d Amortized points allowable this year . . . . .

e Amortizable points deducted this year (to Tax and Interest Deduction Wkst., line 7a)\* . . . . .

\* As adjusted by the Home Mortgage Interest Limitation Smart Worksheet below, if applicable

**Uncommon Situations:**11 Were you and someone else liable for this mortgage and the **other person** received the Form 1098, enter the other person's name and address . . . . . Yes ☐ No ☒

Name . . . . .

Address . . . . .

City . . . . . State . . . . . ZIP . . . . .

12 Did you buy your home from the recipient and did **NOT** receive a Form 1098, enter the recipient's identifying number and address . . . . . Yes ☐ No ☒

Recipient's SSN . . . . . -OR- Recipient's EIN . . . . .

Recipient's address . . . . .

City . . . . . State . . . . . ZIP . . . . .

13 Did you pay more mortgage interest than what is shown on Form 1098 . . . . . Yes ☐ No ☐  
**QuickZoom** to attach a statement to your return explaining the difference. . . . .



## 2023

- Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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## Cash Contributions

[illegible]

# Charitable Deduction Limits Worksheet For Current Year Contributions

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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## Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions to 60% limit organizations . . . . .	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization . . . . .	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line . . . . .	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line . . . .	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line. . . . .	5	
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line . . . . .	6	
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line . . . . .	7	4,300.

## Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI) . . . . .	8	-934,103.
---	--	---	-----------

### A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6 . . . . .	9	0.
10	<b>Deductible amount.</b> Enter the smaller of line 7 or line 9. . . . .	10	0.
11	Carryover. Subtract line 10 from line 7. . . . .	11	4,300.

### B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5 . . . . .	12	
13	Subtract line 10 from line 12 . . . . .	13	
14	<b>Deductible amount.</b> Enter the smaller of line 6 or line 13. . . . .	14	
15	Carryover. Subtract line 14 from line 6. . . . .	15	

### C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5 . . . . .	16	
17	Add lines 5, 6, and 7. . . . .	17	
18	Subtract line 17 from line 16 . . . . .	18	
19	Multiply line 8 by 0.3 . . . . .	19	
20	Add lines 3 and 4 . . . . .	20	
21	<b>Deductible amount.</b> Enter the smallest of line 18, 19, or 20 . . . . .	21	
a	Cash portion of deductible amount - for Sch A line 11 . . . . .	a	
b	Non-cash portion of deductible amount - for Sch A line 12. . . . .	b	
22	Carryover. Subtract line 21 from line 20 . . . . .	22	

### D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5 . . . . .	23	
24	Add lines 6 and 7 . . . . .	24	
25	Subtract line 24 from line 23 . . . . .	25	
26	Multiply line 8 by 0.3 . . . . .	26	
27	<b>Deductible amount.</b> Enter the smallest of line 5, 25, or 26 . . . . .	27	
28	Carryover. Subtract line 27 from line 5. . . . .	28	

### E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5 . . . . .	29		
30	Add lines 10, 14, 21, and 27 . . . . .	30		
31	Subtract line 30 from line 29 . . . . .	31		
32	Multiply line 8 by 0.3 . . . . .	32		
33	Subtract line 21 from line 32 . . . . .	33		
34	Subtract line 27 from line 32 . . . . .	34		
35	Multiply line 8 by 0.2 . . . . .	35		
36	<b>Deductible amount.</b> Enter the smallest of line 2, 31, 33, 34, or 35 . . . . .	36		
37	Carryover. Subtract line 36 from line 2 . . . . .	37		

**F Qualified contributions subject to limit based on 100% of AGI**

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8 . . . . .	38		
39	Add lines 10, 14, 21, 27, and 36 . . . . .	39		
40	Subtract line 39 from line 38 . . . . .	40		
41	<b>Deductible amount.</b> Enter the smaller of line 1 or line 40 . . . .	41		
42	Carryover. Subtract line 41 from line 1 . . . . .	42		

**G Deduction for the year**

43	Add lines 10, 14, 21, 27, 36 and 41. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space. . . . .	43	0.	
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		4,300.

**Note:** Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

# Charitable Deduction Limits Worksheet For Carryover Contributions

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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## Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions to 60% limit organizations . . . . .	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization . . . . .	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line . . . . .	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line . . . . .	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line . . . . .	5	
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line . . . . .	6	
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line . . . . .	7	10,135.

## Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI) . . . . .	8	-934,103.
	Percentage of line 8	Used in Current Year	
a	60% AGI limit to line 9 . . . . . 0.	Less 0.	a 0.
b	50% AGI limit to line 12 . . . . . 0.	Less 0.	b 0.
c	30% AGI limit, Section C to line 19 . . . . . 0.	Less 0.	c 0.
d	30% AGI limit, Section D to line 26 . . . . . 0.	Less 0.	d 0.
e	20% AGI limit to line 35 . . . . . 0.	Less 0.	e 0.

### A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6 . . . . .	9	0.
10	<b>Deductible amount.</b> Enter the smaller of line 7 or line 9 . . . . .	10	0.
11	Carryover. Subtract line 10 from line 7 . . . . .	11	10,135.

### B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5 . . . . .	12	
13	Subtract line 10 from line 12 . . . . .	13	
14	<b>Deductible amount.</b> Enter the smaller of line 6 or line 13 . . . . .	14	
15	Carryover. Subtract line 14 from line 6 . . . . .	15	

### C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5 . . . . .	16	
17	Add lines 5, 6, and 7 . . . . .	17	
18	Subtract line 17 from line 16 . . . . .	18	
19	Multiply line 8 by 0.3 . . . . .	19	
20	Add lines 3 and 4 . . . . .	20	
21	<b>Deductible amount.</b> Enter the smallest of line 18, 19, or 20 . . . . .	21	
a	Cash portion of deductible amount - for Sch A line 11 . . . . .	a	
b	Non-cash portion of deductible amount - for Sch A line 12 . . . . .	b	
22	Carryover. Subtract line 21 from line 20 . . . . .	22	

### D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5 . . . . .	23	
24	Add lines 6 and 7 . . . . .	24	
25	Subtract line 24 from line 23 . . . . .	25	
26	Multiply line 8 by 0.3 . . . . .	26	
27	<b>Deductible amount.</b> Enter the smallest of line 5, 25, or 26 . . . . .	27	
28	Carryover. Subtract line 27 from line 5 . . . . .	28	

### E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5 . . . . .	29		
30	Add lines 10, 14, 21, and 27 . . . . .	30		
31	Subtract line 30 from line 29 . . . . .	31		
32	Multiply line 8 by 0.3 . . . . .	32		
33	Subtract line 21 from line 32 . . . . .	33		
34	Subtract line 27 from line 32 . . . . .	34		
35	Multiply line 8 by 0.2 . . . . .	35		
36	<b>Deductible amount.</b> Enter the smallest of line 2, 31, 33, 34, or 35 . . . . .	36		
37	Carryover. Subtract line 36 from line 2 . . . . .	37		
<b>F Qualified contributions for certain disaster relief efforts (Not applicable for carryovers)</b>				
(If line 1 is zero, leave lines 38 through 42 blank)				
38	Enter the amount from line 8 . . . . .	38		
39	Add lines 10, 14, 21, 27, and 36 . . . . .	39		
40	Subtract line 39 from line 38 . . . . .	40		
41	<b>Deductible amount.</b> Enter the smaller of line 1 or line 40 . . . .	41		
42	Carryover. Subtract line 41 from line 1 . . . . .	42		
<b>G Deduction for the year</b>				
43	Add lines 10, 14, 21, 27, 36 and 41. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space. . . . .	43	0.	
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		10,135.

**Note:** Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

- Keep for your records

1	Was the <b>entire interest</b> given for all property donated to all charities? . . . . .	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
2	Were <b>restrictions</b> attached to any charities's right to use or dispose of any property donated to any charity? . . . . .	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
3	Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? . . . . .	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
4	Was any charity other than a 60%/50% charity? . . . . .	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

**Earned Income Worksheet****2023**

► Keep for your records

Name(s) Shown on Return

James K Lockett &amp; Yuhui Liu

Social Security Number

534-60-2998

**Part I – Earned Income Credit Worksheet Computation**

	Taxpayer	Spouse	Total
<b>1 If filing Schedule SE:</b>			
<b>a</b> Net self-employment income . . . . .	-968,160.		-968,160.
<b>b</b> Optional Method and Church Employee income . . . . .			
<b>c</b> Add lines 1a and 1b . . . . .	-968,160.		-968,160.
<b>d</b> One-half of self-employment tax . . . . .			
<b>e</b> Subtract line 1d from line 1c . . . . .	-968,160.		-968,160.
<b>2 If not required to file Schedule SE:</b>			
<b>a</b> Net farm profit or (loss) . . . . .			
<b>b</b> Net nonfarm profit or (loss) . . . . .			
<b>c</b> Add lines 2a and 2b . . . . .			
<b>3 If filing Schedule C as a statutory employee,</b> enter the amount from line 1 of that Schedule C . . . . .			
<b>4</b> Add lines 1e, 2c and 3. To EIC Wks, line 5 . . . . .	-968,160.		-968,160.

**Part II – Form 2441 and Standard Deduction Worksheet Computations**

<b>5</b> Net self-employment earnings (line 4 above) . . . . .	-968,160.		-968,160.
<b>6</b> Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc . . . . .		34,246.	34,246.
<b>7 a</b> Taxable employer-provided adoption benefits . . . . .			
<b>b</b> Foreign earned income exclusion . . . . .			
<b>8</b> Add lines 5 through 7b. To Form 2441, lines 18 and 19 . . . . .	-968,160.	34,246.	-933,914.
<b>9 a</b> Taxable dependent care benefits . . . . .			
<b>b</b> Nontaxable combat pay . . . . .			
<b>10</b> Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5 . . . . .	-968,160.	34,246.	-933,914.
<b>11</b> Scholarship or fellowship income not on W-2 . . . . . plus wages while incarcerated	0.	0.	0.
<b>12</b> SE exempt earnings less nontaxable income . . . . .			
<b>13</b> Distributions from nonqualified/Sec. 457 plans . . . . .			
<b>14</b> Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet . . . . .	-968,160.	34,246.	-933,914.

**Part III – IRA Deduction Worksheet Computation**

<b>15</b> Net self-employment income or (loss) . . . . .	-968,160.		-968,160.
<b>16 a</b> Wages, salaries, tips, etc . . . . .		34,246.	34,246.
<b>b2</b> Amount of In. b1 for graduate/postgrad studies			
<b>17</b> Net self-employment loss . . . . .	968,160.		968,160.
<b>18</b> Alimony received . . . . .			
<b>19</b> Nontaxable combat pay . . . . .			
<b>20</b> Foreign earned income exclusion . . . . .			
<b>21</b> Keogh, SEP or SIMPLE deduction . . . . .			
<b>22</b> Combine lines 15 through 21. To IRA Wks, In 2. . . . .		34,246.	34,246.

**Part IV – Schedule 8812 and Credit Limit Worksheet B Computations**

<b>23</b> Self-employed, church and statutory employees . . . . .	-968,160.		-968,160.
<b>24</b> Wages, salaries, tips, etc . . . . .		34,246.	34,246.
<b>25</b> Nontaxable combat pay . . . . .			
<b>26</b> Combine lines 23 through 25. To Schedule 8812, line 18a & Credit Limit Wks B, line 3 . . . . .	-968,160.	34,246.	-933,914.

# Schedule SE Adjustments Worksheet

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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	(a) Taxpayer	(b) Spouse
<b>QuickZoom</b> to the <b>Long Schedule SE</b> . . . . . ►	<input type="checkbox"/>	<input type="checkbox"/>
<b>A</b> Approved Form 4029. Exempt from SE tax on all income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Chapter 11 bankruptcy <b>net</b> profit or loss for Schedule SE, line 3 . . .		
<b>C</b> <b>QuickZoom</b> to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help). . . . .		
<b>Part I</b> <b>Farm Profit or (Loss)</b> Schedule SE, line 1		
1 Total Schedules F . . . . .		
2 Farm partnerships, Schedules K-1 . . . . .		
3 Other SE farm profit or (loss) (See Help) . . . . .		
4 Less SE exempt farm profit or (loss) (See Help) . . . . .		
5 <b>Total for Schedule SE, line 1</b> . . . . .		
6 Conservation Reserve Program payments not subject to self- employment tax reported on:		
<b>a</b> Schedule F, line 4b . . . . .		
<b>b</b> Schedule K-1 (Form 1065), box 20, code AQ . . . . .		
<b>c</b> Total CRP payments not subject to SE tax . . . . .		
<b>Part II</b> <b>Nonfarm Profit or (Loss)</b> Schedule SE, line 2		
1 <b>a</b> Total Schedules C . . . . .	-968,160.	
<b>b</b> Less SE exempt Schedules C (approved Form 4361) . . . . .		
2 Nonfarm partnerships, Schedules K-1 . . . . .		
3 Forms 6781 . . . . .		
4 Other SE income reported as income on Form 1040, line 1h . . . . .		
5 <b>a</b> Clergy Form W-2 wages . . . . .		
<b>b</b> Clergy housing allowance . . . . .		
<b>c</b> Less clergy business deductions . . . . .		
<b>d</b> <b>QuickZoom</b> to the Explanation statement for entry on line 5c. . . . .		
6 Other SE nonfarm profit or (loss) (See Help) . . . . .		
7 Less other SE exempt nonfarm profit or (loss) (See Help) . . . . .		
8 <b>Total for Schedule SE, line 2</b> . . . . .	-968,160.	
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .		
<b>Part III</b> <b>Farm Optional Method</b> Schedule SE, page 2, Part II		
1 Use Farm Optional Method . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross farm income from Schedules F . . . . .		
3 Gross farming or fishing income from partnership Schedules K-1 . . .		
4 Other gross farming or fishing self-employment income . . . . .		
5 <b>Total</b> gross income for Farm Optional Method . . . . .		
<b>Part IV</b> <b>Nonfarm Optional Method</b> Schedule SE, page 2, Part II		
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross nonfarm income from Schedules C . . . . .		
3 Gross nonfarm income from partnership Schedules K-1 . . . . .		
4 Other gross nonfarm self-employment income . . . . .		
5 <b>Total</b> gross income for Nonfarm Optional Method . . . . .		



# Foreign Tax Credit Computation Worksheet

2023

COPY 1

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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- a** ☐ Section 951A income      **e** ☐ Section 901(j) income  
**b** ☐ Foreign branch income      **f** ☐ Certain income re-sourced by treaty  
**c** ☐ Passive category income      **g** ☐ Lump-sum distribution  
**d** ☒ General category income  
 Category name: General category income  
**f** Resident of (country) . . . . . USA

Part I – Taxable Income (Loss)	Total	A	B	C
<b>g</b> Name of country or U.S. possession . . . . . ►		China		
<b>1</b> Gross income:				
<b>a</b> <u>China (until 2018)</u>	0.	0.		
<b>b</b> _____				
<b>c</b> Interest and Dividends from Schedule B . . . . .				
<b>d</b> From Schedules K-1 . . . . .				
<b>e</b> From Form 2555 foreign earned income . . . . .				
<b>f</b> Unadjusted gross income this category	0.	0.		
<b>g</b> Ordinary Income . . . . .	0.	0.		
<b>h</b> Qual. Dividends and LT Capital Gains . . . . .				
<b>i</b> Section 1250 (25%) Capital Gains				
<b>j</b> Collectibles (28%) Capital Gains				
<b>k</b> Adjustment required for QD/LTCG . . . . . ►				
<b>l</b> Net Qual. Dividends and LTCG . . . . .				
<b>m</b> Adjusted gross income this category . . . . . ►	0.	0.		
<b>2</b> Expense definitely related to gross income:				
<b>a</b> (1) Deduction from K-1 worksheets . . . . .				
(2) Reserved				
(3) Foreign source state income tax . . . . .				
(4) U.S. source state income tax . . . . .	926.			
Codes for line 2b . . . . . ► I/J ABCUO				
<b>b</b> Other _____ <u>A</u>				
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> _____				
Total expenses definitely related to gross income . . . . . ►				
<b>3</b> Deductions not definitely related:				
<b>a</b> Standard/certain itemized deductions:				
(1) Standard deduction . . . . .				
<b>or</b> (2) Sales taxes (if deducted) and real estate taxes on personal residence . . . . .	3,286.	3,286.		
(3) Medical expenses . . . . .	3,056.	3,056.		
(4) Gifts to charity (See tax help) . . . . .	0.	0.		
(5) Other <b>a</b> Remaining itemized dedns . .	564.	564.		
<b>b</b> _____				
<b>c</b> _____				
Total itemized deductions not definitely related . . . . . ►	6,906.	6,906.		

Part I – Taxable Income (Loss) (Continued)	Total	A	B	C
<b>3 b</b> Deductions from gross income not on line 2 (not definitely related to gross income):				
(1) Remaining dedns from gross income . . .	295.	295.		
(2) _____				
(3) _____				
Total other deductions not definitely related . . . . . ▶	295.	295.		
<b>4</b> Interest expense:				
<b>a</b> Home mortgage interest: <u>All U.S.</u>				
(1) Deductible home mortgage interest . . .				
(2) Total foreign source income of type indicated above . . . . .				
(3) Gross income from all sources . . . . .				
(4) Allocation ratio . . . . .				
Pro rata share of home mortgage interest . . ▶				
<b>b</b> Deductible other interest:				
(1) <b>a</b> Investment int exp. . . <u>All U.S.</u>				
<b>b</b> Adjusted basis of investment assets generating foreign income . . . . .				
<b>c</b> Adjusted basis of total investment assets . . . . .				
<b>d</b> Allocation ratio . . . . .				
Investment interest allocable to foreign income . . . . . ▶				
(2) <b>a</b> Trade/business interest expense . . .				
<b>b</b> Adjusted basis for business assets generating foreign income . . . . .				
<b>c</b> Adjusted basis for total business assets . . . . .				
<b>d</b> Allocation ratio . . . . .				
Business interest allocable to foreign income . . . . . ▶				
(3) <b>a</b> Passive activities interest expense . .				
<b>b</b> Adjusted basis for passive activity assets generating foreign source income . . . . .				
<b>c</b> Adjusted basis for total passive activity assets . . . . .				
<b>d</b> Allocation ratio . . . . .				
Passive activities interest allocable to foreign source . . . . . ▶				
Total allocable share of other interest expense . . . . . ▶				
<b>5 a</b> Foreign losses for this category . . . . .				
<b>b</b> Foreign losses from K-1 Worksheets. . . . .				

**Part II – Foreign Taxes Paid/Accrued, Line 8**

Paid Accrued	<input checked="" type="checkbox"/>	Date (mm/dd/yy)	<b>o</b> Dividend	<b>p</b> Rent/Royalties	<b>q</b> Interest	<b>r (1)</b> Other	<b>r (2)</b> K-1's
Country A		<u>12/31/2023</u>					
Country B							
Country C							

Additional foreign tax credit on US income to be added to  
Form 1116, line 33 (see Tax Help for more info) . . . . .

**Part III – Foreign Tax Credit Computation**

<b>10</b>	Carryback or carryover relating to this category. . . . .	<b>10</b>	485,240.
<b>12</b>	Reduction in foreign taxes:		
<b>a</b>	(1) Current year foreign earned income excluded less related deductions . . . . .	<b>12a 1</b>	
	(2) Total foreign earned income (FEI) less related deductions . . . . .	<b>2</b>	
	(3) Allocation ratio: (line 12a1 divided by line 12a2) . . . . .	<b>3</b>	
	(4) Total foreign taxes on Form 1116, line 8 minus line 12a6 . . . . .	<b>4</b>	
	(5) Total reduction for current year taxes (line 12a4 times 12a3) . . . . .	<b>5</b>	
	(6) Foreign tax paid in current year for this category related to prior year FEI . . . .	<b>6</b>	
	(7) <b>a</b> Net FEI exclusion that previous year . . . . .		
	<b>b</b> Total net FEI that previous year . . . . .	<b>7</b>	
	(8) Total reduction for prior year FEI (line 12a6 times line 12a7) . . . . .	<b>8</b>	
	(9) Adjustment (explain) . . . . .		
	Taxes allocable to excluded income (line 12a5 plus line 12a8) . . . . .	<b>12a</b>	
<b>b</b>	From K-1s . . . . . Desc . . . . .	<b>12b</b>	
<b>c</b>	Reduction due to participation in international boycott operations . . . . .	<b>12 c</b>	
	Total reduction in foreign taxes (line 12a plus line 12b plus line 12c) . . . . . ▶	<b>12</b>	
<b>13</b>	Taxes reclassified under high tax kickout . . . . .	<b>13</b>	
<b>16 a</b>	Allocation of foreign losses		
	(1) Losses from other categories . . . . .	<b>16a 1</b>	
	(2) Foreign income this category/total foreign income . . . . .	<b>2</b>	
	Pro rata share of losses from other categories (limited to income this category) . . .	<b>16a</b>	
<b>b</b>	Recapture prior year overall foreign loss		
	(1) Overall foreign loss, this category, not recaptured from previous year . . . . .	<b>16b 1</b>	
	(2) 50% of tax income foreign sources, all categories . . . . .	<b>2</b>	
	(3) Amount from Form 1116, line 15, less any amount on line 16a above and line 16d below. . . . .	<b>3</b>	
	Smallest of 16b1, 2, 3 — recapture required. . . . .	<b>16b</b>	
<b>c</b>	Recapture of separate limitation loss accounts		
	(1) Pro rata share, this category, of loss from other categories, from prior year. . .	<b>16c 1</b>	
	(2) Total loss from other categories, from prior year . . . . .	<b>2</b>	
	(3) Current year income in prior year loss category . . . . .	<b>3</b>	
	(4) Allocation ratio: (line 16c1 divided by line 16c2) . . . . .	<b>4</b>	
	Recapture adjustment, this category . . . . .	<b>16c</b>	
<b>d</b>	Allocation of current year U.S. source losses		
	(1) Net loss from U.S. sources . . . . .	<b>16d 1</b>	
	(2) Allocation ratio . . . . .	<b>2</b>	
	U.S. losses allocable to this category (line 16d1 multiplied by line 16d2) . . . . .	<b>16d</b>	
<b>e</b>	Recapture of overall domestic loss accounts		
	(1) Total balance in overall domestic loss account for this category . . . . .	<b>16e 1</b>	
	(2) 50% of U.S. source taxable income for the tax year . . . . .	<b>2</b>	
	Smaller of 16e1 or 16e2, adjustment to line 15 . . . . .	<b>16e</b>	
	Total adjustments to line 15 (minus line 16a minus line 16d minus line 16b plus line 16c plus line 16e) . . . . .	<b>16</b>	

**Foreign Tax Credit Carryovers**

<b>Carryovers from 2022</b>				
<b>Regular Tax</b>	<b>Foreign Taxes</b>	<b>Adjustments</b>	<b>Utilized</b>	<b>Carryover</b>
2013 . . . . .	66,615.		8,900.	57,715.
2014 . . . . .	69,092.		23,481.	45,611.
2015 . . . . .	121,150.		42,476.	78,674.
2016 . . . . .	177,562.		78,101.	99,461.
2017 . . . . .	168,378.		20,725.	147,653.
2018 . . . . .	56,126.		0.	56,126.
2019 . . . . .	0.		0.	0.
2020 . . . . .	0.		0.	0.
2021 . . . . .	0.		0.	0.
2022 . . . . .	0.		0.	0.
	Carryover to 2023. . . . .			485,240.
<b>Alternative Minimum Tax</b>	<b>Foreign Taxes</b>	<b>Adjustments</b>	<b>Utilized</b>	<b>Carryover</b>
2013 . . . . .	66,615.		1,884.	64,731.
2014 . . . . .	69,092.		13,569.	55,523.
2015 . . . . .	121,150.		32,150.	89,000.
2016 . . . . .	177,562.		61,658.	115,904.
2017 . . . . .	168,378.		9,331.	159,047.
2018 . . . . .	56,126.		0.	56,126.
2019 . . . . .	0.		0.	0.
2020 . . . . .	0.		0.	0.
2021 . . . . .	0.		0.	0.
2022 . . . . .	0.		0.	0.
	AMT Carryover to 2023. . . . .			540,331.

**Foreign Tax Credit Carryover Adjustments**

Enter any **new\*** adjustments to foreign taxes carryover amounts here. Positive adjustments increase the available carryover amount, negative adjustments decrease it. Enter adjustments due to section 905(c) redeterminations in first column. All other adjustments require a description at the top of the column.

\*New adjustments are those not included on Sch B (Form 1116) of your 2022 return.

Regular	Section 905(c)	c	d	e	f	g
2013 . .						
2014 . .						
2015 . .						
2016 . .						
2017 . .						
2018 . .						
2019 . .						
2020 . .						
2021 . .						
2022 . .						
2022 carryback adjustment . . . .						
2024 carryback to 2023 . . . . .						

AMT	Section 905(c)	c	d	e	f	g
2013 . .						
2014 . .						
2015 . .						
2016 . .						
2017 . .						
2018 . .						
2019 . .						
2020 . .						
2021 . .						
2022 . .						
2022 carryback adjustment . . . .						
2024 carryback to 2023 . . . . .						

**Foreign Tax Credit Carryovers to 2024**

Regular Tax	Foreign Taxes	Adjustments	Utilized	Carryover
2014 . . . . .	69,092.		23,481.	45,611.
2015 . . . . .	121,150.		42,476.	78,674.
2016 . . . . .	177,562.		78,101.	99,461.
2017 . . . . .	168,378.		20,725.	147,653.
2018 . . . . .	56,126.		0.	56,126.
2019 . . . . .	0.		0.	0.
2020 . . . . .	0.		0.	0.
2021 . . . . .	0.		0.	0.
2022 . . . . .	0.		0.	0.
2023 . . . . .				
Carryback to 2022 . . . . .				
Carryover to 2024 . . . . .				427,525.
Alternative Minimum Tax	Foreign Taxes	Adjustments	Utilized	Carryover
2014 . . . . .	69,092.		13,569.	55,523.
2015 . . . . .	121,150.		32,150.	89,000.
2016 . . . . .	177,562.		61,658.	115,904.
2017 . . . . .	168,378.		9,331.	159,047.
2018 . . . . .	56,126.		0.	56,126.
2019 . . . . .	0.		0.	0.
2020 . . . . .	0.		0.	0.
2021 . . . . .	0.		0.	0.
2022 . . . . .	0.		0.	0.
2023 . . . . .				
Carryback to 2022 . . . . .				
AMT Carryover to 2024 . . . . .				475,600.

**Schedule 1**  
**Line 10**

**Educator Expenses Worksheet**

**2023**

► Keep for your records

Name(s) Shown on Return  
James K Lockett & Yuhui Liu

Social Security Number  
534-60-2998

**Caution:** Do not enter the same educator expenses on Schedule A or Form 2106. The program will automatically transfer remaining educator expenses to the Miscellaneous Itemized Deductions Worksheet.

	Taxpayer	Spouse
<b>1</b> Qualified educator expenses . . . . .		295.
<b>2</b> Non-taxable Coverdell ESA distributions . . . . .		
<b>3</b> Non-taxable qualified tuition program distributions . . . . .		
<b>4</b> Subtract lines 2 and 3 from line 1. . . . .		295.
<b>5</b> Qualified educator expenses from line 4. . . . .		295.
<b>6</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. . . . .		
<b>7</b> Subtract line 6 from line 5. . . . .		295.
<b>8</b> Educator expenses deduction. Report this amount on Form 1040 Schedule 1, line 10 (see Help) . . . . .		295.
<b>9</b> Subtract line 8 from line 1. This amount transfers to the Miscellaneous Itemized Deductions Worksheet, line 2 when the box on line 10 is <b>not</b> checked . . . . .		
<b>10</b> Check the box if you do <b>NOT</b> want to transfer excess educator expenses to Schedule A, Miscellaneous Itemized Deductions Worksheet. . . . . ►		<input type="checkbox"/>

**Note:** Excess educator expenses are no longer deductible as a federal miscellaneous itemized deduction. They may be deductible for states, however, that do not conform to this federal change.

# Federal Carryover Worksheet

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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## 2022 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
AZ		0.	577.		652.	652.
Totals . .		0.	577.		652.	652.

## 2022 State Extension Information

(a) State	(b) Paid With Extension

## 2022 Locality Extension Information

(a) Locality	(b) Paid With Extension

## 2022 State Estimates Information

(a) State	(c) Estimates Paid After 12/31
AZ	0.

## 2022 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

## 2022 State Taxes Due Information

(a) State	(e) Paid With Return

## 2022 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

## 2022 State Refund Applied Information

(a) State	(g) Applied Amount
AZ	652.

## 2022 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

## 2022 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment
AZ	577.	652.

## 2022 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Other Tax and Income Information		2022	2023
1	Filing status . . . . .	2 MFJ	2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4). . . . .	1	1
3	Itemized deductions . . . . .	29,864.	31,853.
4	Check box if required to itemize deductions . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .	-827,896.	-934,103.
6	Tax liability for Form 2210 or Form 2210-F . . . . .	0.	0.
7	Alternative minimum tax . . . . .		
8	Federal overpayment applied to next year estimated tax . . . . .	8,343.	

**QuickZoom to the IRA Information Worksheet for IRA information . . . . . ►**

Excess Contributions		2022	2023
9 a	Taxpayer's excess Archer MSA contributions as of 12/31 . . . . .		
b	Spouse's excess Archer MSA contributions as of 12/31 . . . . .		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31 . . . . .		
b	Spouse's excess Coverdell ESA contributions as of 12/31 . . . . .		
11 a	Taxpayer's excess HSA contributions as of 12/31 . . . . .		
b	Spouse's excess HSA contributions as of 12/31 . . . . .		

Loss and Expense Carryovers		2022	2023
Note: Enter all entries as a positive amount			
12 a	Short-term capital loss . . . . .		
b	AMT Short-term capital loss . . . . .		
13 a	Long-term capital loss . . . . .		
b	AMT Long-term capital loss . . . . .		
14 a	Net operating loss available to carry forward . . . . .		
b	AMT Net operating loss available to carry forward . . . . .		
15 a	Investment interest expense disallowed . . . . .		
b	AMT Investment interest expense disallowed . . . . .		
16	Nonrecaptured net Section 1231 losses from:		
	a 2023 . . . . .		
	b 2022 . . . . .		
	c 2021 . . . . .		
	d 2020 . . . . .		
	e 2019 . . . . .		
	f 2018 . . . . .		
17	AMT Nonrecap'd net Sec 1231 losses from:		
	a 2023 . . . . .		
	b 2022 . . . . .		
	c 2021 . . . . .		
	d 2020 . . . . .		
	e 2019 . . . . .		
	f 2018 . . . . .		

Credit Carryovers		2022	2023
18	General business credit . . . . .	0.	
19	Adoption credit from:		
	a 2023 . . . . .		
	b 2022 . . . . .		
	c 2021 . . . . .		
	d 2020 . . . . .		
	e 2019 . . . . .		
	f 2018 . . . . .		
20	Mortgage interest credit from:		
	a 2023 . . . . .		
	b 2022 . . . . .		
	c 2021 . . . . .		
	d 2020 . . . . .		
21	Credit for prior year minimum tax . . . . .		
22	District of Columbia first-time homebuyer credit . . . . .		
23	Residential Clean Energy Credit (Previously the Residential energy efficient property credit . . . . .	14,640.	14,640.

Other Carryovers				2022	2023
<b>24</b>	Section 179 expense deduction disallowed . . . . .			<b>24</b>	
<b>25</b>	Excess	<b>a</b>	Taxpayer (Form 2555, line 46) . . . . .	<b>25 a</b>	
	foreign	<b>b</b>	Taxpayer (Form 2555, line 48) . . . . .	<b>b</b>	
	housing	<b>c</b>	Spouse (Form 2555, line 46) . . . . .	<b>c</b>	
	deduction:	<b>d</b>	Spouse (Form 2555, line 48) . . . . .	<b>d</b>	

**Charitable Contribution Carryovers**

<b>26</b> 2022 Carryover of charitable contributions from:		Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%
<b>a</b>	2022 . . . . .					3,080.
<b>b</b>	2021 . . . . .					2,580.
<b>c</b>	2020 . . . . .					2,395.
<b>d</b>	2019 . . . . .					2,080.
<b>e</b>	2018 . . . . .					

  

<b>27</b> 2023 Carryover of charitable contributions from:		Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%
<b>a</b>	2023 . . . . .					4,300.
<b>b</b>	2022 . . . . .					3,080.
<b>c</b>	2021 . . . . .					2,580.
<b>d</b>	2020 . . . . .					2,395.
<b>e</b>	2019 . . . . .					2,080.

  

<b>28</b>	Amount overpaid less earned income credit. . . . .					8,343.
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Qualified Business Income Deduction (Section 199A) carryovers				2022	2023
<b>29</b>	Qualified business loss carryforward . . . . .			<b>29</b>	-849,235.
<b>30</b>	Qualified PTP loss carryforward . . . . .			<b>30</b>	-1,802,980.
<b>31</b>	Applicable percentage	2018 . . . . .	<b>31 a</b>		
		2019 . . . . .	<b>b</b>		
		2020 . . . . .	<b>c</b>		
		2021 . . . . .	<b>d</b>	100.00	
		2022 . . . . .	<b>e</b>	100.00	

**2022 State Capital Loss Carryovers** (For users not transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State



# Car and Truck Expenses Worksheet

2023

► Keep for your records

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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Activity: Sch C Legal and Strategic Counseling

## Part I – Vehicle Information

1	Make and model of vehicle . . . . .	<u>Toyota RAV4 Hybrid</u>	Example: Ford Taurus
2	Date vehicle acquired . . . . .		If converted from personal use
3	Date placed in service . . . . .	<u>06/01/2022</u>	Example: 06/15/2023
4	Type of vehicle . . . . .	<u>A2 - Lt truck/van/SUV</u>	
5 a	Ending mileage reading . . . . .		Enter mileage readings, or
b	Beginning mileage reading . . . . .		enter total miles on line 5c
c	<b>Total miles</b> vehicle was driven during 2023 . . . . .	<u>12,429</u>	Line 5a less line 5b
6	Number of business miles for the year . . . . .	<u>4,971</u>	
7	Number of miles driven for commuting . . . . .	<u>0</u>	Travel between home and work
8	Number of miles driven for personal purposes . . . . .	<u>7,458</u>	Line 5c less line 6 and 7
9	Percent of business use . . . . .	<u>40.00 %</u>	Line 6, divided by 5c
10 a	Have record of personal mileage for full year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	Months for special allocation . . . . .		See Tax Help
11	Do you have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
12	Was the vehicle available for personal use during off duty hours? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
13	Was the vehicle used primarily by a more than 5% owner of the business or related person? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
14 a	Do you have evidence to support the business use claimed? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b	If <b>Yes</b> , is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	

## Part II – Standard Mileage Rate

15	Did you own this vehicle, lease this vehicle, or was it not your vehicle? . . . . .	<input checked="" type="checkbox"/> Own <input type="checkbox"/> Lease	
		<input type="checkbox"/> Not my vehicle	
16	Did you use this vehicle for hire? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Example: taxicab
17	Did you use less than 5 vehicles for business at a time? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
18	If you <b>owned</b> this vehicle, did you use the standard mileage rate for this vehicle's first year, OR if you <b>leased</b> this vehicle, did you use the standard mileage rate for the portion of the lease period after 1997? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Only applies to vehicles placed in service in prior years
If you answered Own or Lease to line 15, and Yes to lines 17 and 18 you can take standard mileage for this vehicle (note: Line 16, vehicle for hire, is now allowed):			
19	<b>Standard mileage deduction</b> . . . . .	<u>3,256.</u>	

## Part III – Actual Expenses

20 a	Gasoline . . . . .		h	Vehicle lease or rental fees:	
b	Oil . . . . .		1	30 days or more . . . . .	
c	Tires . . . . .		2	29 days or less . . . . .	
d	Repairs . . . . .		3	Total vehicle lease/rental fees . . . . .	
e	Vehicle insurance . . . . .		i	Leased vehicle inclusion amount:	
f	Vehicle registration, license (excluding property tax) . . . . .		1	Year lease began . . . . .	
g	Garage rent . . . . .		2	FMV of leased vehicle . . . . .	
			3	Number of lease days in year . . . . .	
			4	Inclusion amount . . . . .	
			j	Other . . . . .	
21	Expenses subtotal . . . . .		Sum of lines 20a thru 20j		
22	Expenses applicable to business . . . . .		Line 21 times line 9		
23	Vehicle depreciation and Section 179 . . . . .		From Part VI		

Vehicle: Toyota RAV4 Hybrid  
Activity: Sch C Legal and Strategic Counseling

Part IV – Standard Mileage versus Actual Expenses

- 25 ☒ Standard mileage . . . . . 3,256. The program automatically chooses the method  
26 ☐ Actual expenses . . . . . that gives you the largest deduction. Check the  
other method if you want to use it instead.

Part V – Total Car and Truck Expenses

- 27 Line 25 or line 26 . . . . . 3,256.  
28 Additional expenses:  
a Parking fees . . . . . 108.  
b Tolls . . . . .  
c Local transportation . . . . .  
d Property taxes (include property tax  
portion of registration) . . . . . 353.  
e Less: personal portion of property taxes . . . . . ( 212. )  
f Interest on vehicle . . . . .  
g Less: personal portion of vehicle interest . . . . . ( )  
29 Total expenses . . . . . 3,505. Sum of lines 27 & 28a thru 28g.  
30 Less: business portion of lease or rental fees Line 20h - 20i times line 9.  
less inclusion amount (if using actual expenses) . . . . . ( ) Reported separately.  
31 Less: depreciation and Section 179 (if using From line 23.  
actual expenses) . . . . . ( ) Reported separately.  
32 Total car and truck expenses . . . . . 3,505.

Part VI – Vehicle Depreciation Information

- 33 For vehicle converted from personal use, complete lines a and b  
For vehicle acquired by trade-in, complete line c only  
a Total cost when acquired . . . . . include sales tax  
b FMV when placed in service . . . . .  
c Vehicle basis . . . . .  
34 Enter the amount of Section 179 expense elected . . . . . Cannot be greater than  
limit shown below.  
35 Depreciation and Section 179 limit for luxury cars . . . . . See Tax Help for computation.  
36 a Economic Stimulus - Qualified Property . . . . . ☐ Yes ☐ No  
1 If yes, and if placed in service after 9/27/17, was this property  
acquired after 9/27/17? . . . . . ☐ Yes ☐ No ☐ N/A  
2 For post 9/27/17, elect 50% in place of 100% Special Depreciation  
Allowance . . . . . ☐ Yes ☐ No ☐ N/A  
b Qualified Disaster Area - Qualified Property . . . . . ☐ Yes ☒ No  
c Kansas Disaster Zone - Qualified Property . . . . . ☐ Yes ☐ No  
d Gulf Opportunity Zone - Qualified Property . . . . . ☐ Reg ☐ Ext ☐ No  
e Percentage for Special Depreciation Allowance . . . . . ☐ 100% & 50% ☐ 30% ☐ N/A  
f Elect OUT of Special Depreciation Allowance . . . . . ☐ Yes ☐ No  
g Elect 30% in place of 50% Special Depreciation Allowance . . . . . ☐ Yes ☐ No  
h QuickZoom to view the Election statements . . . . . ▶  
i Special Depreciation Allowance . . . . .  
j AMT Special Depr Allowance . . . . .

- If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage  
rate used in a prior year.  
37 Prior depreciation . . . . .  
38 Depreciation deduction . . . . . ☐ Limited to luxury car maximum.  
If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage  
rate used in a prior year.  
39 AMT prior depreciation . . . . .  
40 AMT depreciation deduction . . . . . ☐ Limited to luxury car maximum.  
41 AMT adjustment/preference . . . . . See Tax Help for computation.

Vehicle: Toyota RAV4 Hybrid  
 Activity: Sch C Legal and Strategic Counseling

**Part VII – Disposition of Vehicle** – Complete this part only if you sold, abandoned, or otherwise disposed of this vehicle, or removed it from business use in 2023.

- 43 Date vehicle sold, given away or abandoned . . . . . Example: 5/01/2023  
 44 Sales price . . . . . Enter business portion only  
 45 Expense of sale . . . . . Enter business portion only  
 46 Sec 179 deduction allowed . . . . .  
 47 Double click to link sale to Form 6252 . . . . . ▶  
 48 Reserved  
 49 Gain/loss basis, if different from line 33c. . . . . Enter 100% of basis  
 50 AMT gain/loss basis, if different from line 72 . . . . . Enter 100% of basis  
 51 Depreciation allowed or allowable . . . . .  
 52 AMT depreciation allowed or allowable . . . . .  
 53 Gain or loss . . . . .  
 54 AMT gain or loss . . . . .  
 55 Part of Form 4797 to which gain/loss carries . . . . .

**Part VIII – Detail Vehicle Depreciation Information** – This section is calculated for most vehicles from the data entered above. Use Find Next Error feature to check for any required entries.

- |   |                                     |     |                                     |    |                                      |
|---|-------------------------------------|-----|-------------------------------------|----|--------------------------------------|
| 56 Subject to automobile limitations? . . | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No |                                      |
| 57 Truck or van? . . . . .                | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No |                                      |
| 58 Electric passenger vehicle? . . . . .  | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No |                                      |
| 59 Heavy SUV? . . . . .                   | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No |                                      |
| 60 Listed property? . . . . .             | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/>            | No | See Tax Help.                        |
| 61 Eligible Section 179 property? . . . . | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No | Applies to current year assets only. |
| 62 Use IRS tables for MACRS property?     | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No |                                      |
| 63 Indian reservation property? . . . .   | <input type="checkbox"/>            | Yes | <input checked="" type="checkbox"/> | No |                                      |
| 64 Used Property? . . . . .               | <input type="checkbox"/>            | Yes | <input type="checkbox"/>            | No |                                      |

**Regular Depreciation**

- 64 Depreciation type . . . . .  
 65 Asset class . . . . .  
 66 Depreciation method . . . . .  
 67 MACRS convention . . . . .  
 68 QuickZoom to set 2023 convention . . . . . ▶  
 69 Recovery period . . . . .  
 70 Year of depreciation . . . . .  
 71 Depreciable basis . . . . .

**Alternative Minimum Tax Depreciation**

- 72 AMT basis, if different from line 33c . . . . .  
 73 AMT depreciation method . . . . .  
 74 AMT recovery period . . . . .  
 75 AMT depreciable basis . . . . .

Tax Year 2023

- Keep for your records

James K Lockett &amp; Yuhui Liu

Sch C - Legal and Strategic Counseling

534-60-2998

[illegible]

\* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office

- Keep for your records

534-60-2998

[illegible]

\* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office

## Two-Year Comparison

2023

Name(s) Shown on Return

James K Lockett &amp; Yuhui Liu

Social Security Number

Income	2022	2023	Difference	%
Wages, salaries, tips, etc . . . . .	24,651.	34,246.	9,595.	38.92
Interest and dividend income . . . . .	205.	106.	-99.	-48.29
State tax refund . . . . .	0.	0.	0.	
Business income (loss) . . . . .	-852,632.	-968,160.	-115,528.	-13.55
Capital and other gains (losses) . . . . .				
IRA distributions . . . . .				
Pensions and annuities . . . . .				
Rents and royalties . . . . .				
Partnerships, S Corps, etc . . . . .				
Farm income (loss) . . . . .				
Social security benefits . . . . .		0.	0.	
Income other than the above . . . . .	0.	0.	0.	
<b>Total Income</b> . . . . .	-827,776.	-933,808.	-106,032.	-12.81
<b>Adjustments to Income</b> . . . . .	120.	295.	175.	145.83
<b>Adjusted Gross Income</b> . . . . .	-827,896.	-934,103.	-106,207.	-12.83
<b>Itemized Deductions</b>				
Medical and dental . . . . .	2,136.	3,056.	920.	43.07
Income or sales tax . . . . .	577.	926.	349.	60.49
Real estate taxes . . . . .	1,720.	3,286.	1,566.	91.05
Personal property and other taxes . . . . .	1,002.	564.	-438.	-43.71
Interest paid . . . . .	24,429.	24,021.	-408.	-1.67
Gifts to charity . . . . .				
Casualty and theft losses . . . . .				
Miscellaneous . . . . .				
<b>Total Itemized Deductions</b> . . . . .	29,864.	31,853.	1,989.	6.66
<b>Standard or Itemized Deduction</b> . . . . .	29,864.	31,853.	1,989.	6.66
<b>Qualified Business Income Deduction</b> . . . . .	0.	0.	0.	
<b>Taxable Income</b> . . . . .	0.	0.	0.	
Income tax . . . . .	0.	0.	0.	
Additional income taxes . . . . .				
Alternative minimum tax . . . . .				
<b>Total Income Taxes</b> . . . . .	0.	0.	0.	
Nonbusiness credits . . . . .	0.	0.	0.	
Business credits . . . . .	0.	0.	0.	
<b>Total Credits</b> . . . . .	0.	0.	0.	
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax After Credits</b> . . . . .	0.	0.	0.	
Withholding . . . . .	11.	208.	197.	999.00
Estimated and extension payments . . . . .	8,332.	8,343.	11.	0.13
Earned income credit . . . . .				
Additional child tax credit . . . . .				
Other payments . . . . .				
<b>Total Payments</b> . . . . .	8,343.	8,551.	208.	2.49
Form 2210 penalty . . . . .				
Applied to next year's estimated tax . . . . .	8,343.		-8,343.	-100.00
<b>Refund</b> . . . . .	0.	8,551.	8,551.	
<b>Balance Due</b> . . . . .				

Current year effective tax rate . . . . . 0.00 %

# Schedule C Two-Year Comparison

2023

► Keep for your records

Proprietor name: James K Lockett

534-60-2998

Business or profession: Legal and Strategic Counseling

Note: Transferred data will not be displayed in the prior year column unless you have entered

	2022	2022 Percent of Net Sales*	2023	2023 Percent of Net Sales*	2022 to 2023 Comparison <div><input checked="" type="checkbox"/> as amount <input type="checkbox"/> as percent</div>
<b>Income:</b>					
1 Gross receipts or sales . . .	180,900.	100.00	18,310.	100.00	-162590.00
2 Returns & allowances . . .					
3 Net receipts or sales . . .	180,900.	100.00	18,310.	100.00	-162590.00
<b>Cost of goods sold:</b>					
4 a Beginning inventory . . .					
b Purchases . . . . .					
c Cost of labor . . . . .					
d Materials & supplies . . .					
e Other costs . . . . .					
f Ending inventory . . . . .					
5 Cost of goods sold . . . .					
6 Gross profit . . . . .	180,900.	100.00	18,310.	100.00	-162590.00
7 Other income . . . . .					
8 Gross income . . . . .	180,900.	100.00	18,310.	100.00	-162590.00
<b>Expenses:</b>					
9 Advertising . . . . .	899.	0.50	838.	4.58	-61.00
10 Car & truck expenses . .	4,144.	2.29	3,505.	19.14	-639.00
11 Commissions and fees . .					
12 Contract labor . . . . .					
13 Depletion . . . . .					
14 Depreciation & Sec 179 . .					
15 Employee benefits . . . .					
16 Insurance . . . . .					
17 a Mortgage interest . . . .					
b Other interest . . . . .					
18 Legal and professional . .	945.	0.52	849.	4.64	-96.00
19 Office expense . . . . .	315.	0.17	658.	3.59	343.00
20 Pension & profit-sharing .					
21 Rent or lease:					
a Vehicle/machinery/equip .					
b Other business property .					
22 Repairs & maintenance . .	204.	0.11	178.	0.97	-26.00
23 Supplies . . . . .	228.	0.13	129.	0.70	-99.00
24 Taxes and licenses . . . .	120.	0.07	120.	0.66	0.00
25 a Travel . . . . .			2,505.	13.68	2505.00
b Meals & entertainment . .			344.	1.88	344.00
26 Utilities . . . . .					
27 Wages (less job credit) . .					
28 Other expenses . . . . .	2,264.	1.25	120.	0.66	-2144.00
29 Energy effi com bldgs . .					
30 Total expenses . . . . .	9,119.	5.04	9,246.	50.50	127.00
31 Tentative profit (loss) . .	171,781.	94.96	9,064.	49.50	-162717.00
32 Office in home . . . . .					
33 <b>Net profit (loss)</b> . . . . .	171,781.	94.96	9,064.	49.50	-162717.00
Passive suspended losses:					
Schedule C . . . . .					
Form 4797 . . . . .					
Schedule D . . . . .					

\*Lines 1 through 32 as a percentage of net sales revenue.

# Schedule C Two-Year Comparison

2023

► Keep for your records

Proprietor name: James K Lockett

534-60-2998

Business or profession: Internet Marketing and Sales

Note: Transferred data will not be displayed in the prior year column unless you have entered

	2022	2022 Percent of Net Sales*	2023	2023 Percent of Net Sales*	2022 to 2023 Comparison <input checked="" type="checkbox"/> as amount <input type="checkbox"/> as percent
<b>Income:</b>					
1 Gross receipts or sales . . .	36,975.	100.00	63,110.	100.00	26135.00
2 Returns & allowances . . .					
3 Net receipts or sales . . .	36,975.	100.00	63,110.	100.00	26135.00
<b>Cost of goods sold:</b>					
4 a Beginning inventory . . .					
b Purchases . . . . .					
c Cost of labor . . . . .					
d Materials & supplies . . .					
e Other costs . . . . .					
f Ending inventory . . . . .					
5 Cost of goods sold . . . . .					
6 Gross profit . . . . .	36,975.	100.00	63,110.	100.00	26135.00
7 Other income . . . . .					
8 Gross income . . . . .	36,975.	100.00	63,110.	100.00	26135.00
<b>Expenses:</b>					
9 Advertising . . . . .	3,316.	8.97	3,517.	5.57	201.00
10 Car & truck expenses . . .					
11 Commissions and fees . . .					
12 Contract labor . . . . .	14,010.	37.89	9,340.	14.80	-4670.00
13 Depletion . . . . .					
14 Depreciation & Sec 179 . . .					
15 Employee benefits . . . . .					
16 Insurance . . . . .					
17 a Mortgage interest . . . . .					
b Other interest . . . . .					
18 Legal and professional . . .	2,080.	5.63	1,428.	2.26	-652.00
19 Office expense . . . . .	65.	0.18	99.	0.16	34.00
20 Pension & profit-sharing . . .					
21 Rent or lease:					
a Vehicle/machinery/equip . . .					
b Other business property . . .					
22 Repairs & maintenance . . .	214.	0.58	154.	0.24	-60.00
23 Supplies . . . . .	103.	0.28	129.	0.20	26.00
24 Taxes and licenses . . . . .	120.	0.32	120.	0.19	0.00
25 a Travel . . . . .	627.	1.70	279.	0.44	-348.00
b Meals & entertainment . . . . .					
26 Utilities . . . . .					
27 Wages (less job credit) . . . . .					
28 Other expenses . . . . .	1,040,853.	999.00	1,025,268.	999.00	-15585.00
29 Energy effi com bldgs . . . . .					
30 Total expenses . . . . .	1,061,388.	999.00	1,040,334.	999.00	-21054.00
31 Tentative profit (loss) . . . . .	-1,024,413.	-999.00	-977,224.	-999.00	47189.00
32 Office in home . . . . .					
33 <b>Net profit (loss)</b> . . . . .	-1,024,413.	-999.00	-977,224.	-999.00	47189.00
Passive suspended losses:					
Schedule C . . . . .					
Form 4797 . . . . .					
Schedule D . . . . .					

\*Lines 1 through 32 as a percentage of net sales revenue.



**Tax Summary**  
► Keep for your records

**2023**

Name (s)

James K Lockett & Yuhui Liu

<b>Total income</b> .....	-933,808.
<b>Adjustments to income</b> .....	295.
<b>Adjusted gross income</b> .....	-934,103.
<b>Itemized/standard deduction</b> .....	31,853.
<b>Qualified business income deduction</b> .....	0.
<b>Taxable income</b> .....	0.
<b>Tentative tax</b> .....	0.
<b>Additional taxes</b> .....	
<b>Alternative minimum tax</b> .....	
<b>Total credits</b> .....	0.
<b>Other taxes</b> .....	
<b>Total tax</b> .....	0.
<b>Total payments</b> .....	8,551.
<b>Estimated tax penalty</b> .....	
<b>Amount Overpaid</b> .....	8,551.
<b>Refund</b> .....	8,551.
<b>Amount Applied to Estimate</b> .....	
<b>Balance due</b> .....	0.

# Compare to U. S. Averages

► Keep for your records

2023

Name(s) Shown on Return James K Lockett & Yuhui Liu	Social Security No 534-60-2998
--	-----------------------------------

Your 2023 adjusted gross income (AGI) . . . . . -934,103.  
National adjusted gross income range used below . . . . . from 0. to 14,999.

**Note:** National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages . . . . .	34,246.	10,859.
Taxable interest . . . . .	106.	1,744.
Tax-exempt interest . . . . .		5,035.
Dividends . . . . .		3,164.
Business net income less loss . . . . .	-968,160.	-37.
Net capital gain . . . . .		16,602.
Net capital loss . . . . .		2,414.
Taxable IRAs . . . . .		7,532.
Taxable pensions and annuities . . . . .		8,329.
Rent and royalty net income less loss . . . . .		-4,057.
Partnership and S corporation net income less loss . . . . .		-128,271.
Taxable social security benefits . . . . .	0.	2,204.
Medical and dental expenses deduction . . . . .	3,056.	22,198.
Taxes paid deduction . . . . .	4,776.	4,985.
Interest paid deduction . . . . .	24,021.	12,343.
Charitable contributions deduction . . . . .		2,188.
Total itemized deductions . . . . .	31,853.	27,989.
Child care credit . . . . .		93.
Education tax credits . . . . .		141.
Child tax credit . . . . .		209.
Retirement savings contributions credit . . . . .		112.
Earned income credit . . . . .		1,990.
Other Information	Actual Per Return	National Average
Adjusted gross income . . . . .	-934,103.	5,970.
Taxable income . . . . .	0.	1,660.
Income tax . . . . .	0.	466.
Alternative minimum tax . . . . .		55,693.
Total tax liability . . . . .	0.	924.

## ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

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**Taxpayer:** James K Lockett & Yuhui Liu

**Primary SSN:** 534-60-2998

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**Federal Return Submitted:** February 23, 2024 01:34 PM PST

**Federal Return Acceptance Date:** \_\_\_\_\_

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Your return was electronically transmitted on 02/23/2024

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The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

### 1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

#### TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2024. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone, and you electronically file your return at 9 AM on April 15, 2024, your Intuit electronic postmark will indicate April 15, 2024, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2024, and a corrected return is submitted and accepted before April 20, 2024. If your return is submitted after April 20, 2024, a new time stamp is issued to reflect that your return was submitted after the IRS deadline, and consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2024. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2024, and the corrected return is submitted and accepted by October 20, 2024.

### 2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

## Smart Worksheets From 2023 Federal Tax Return

### Schedule A: Itemized Deductions -- Smart Worksheet

Qualified Mortgage Insurance Premiums Smart Worksheet	
<b>A</b>	Qualified Mortgage Insurance Premiums
<b>1</b>	<b>Principal Residence — Enter</b> the premiums paid in 2023 for qualified mortgage insurance for a contract entered into after 2006 <b>not</b> entered on Form 1098 . . . . .
<b>2</b>	Qualified mortgage insurance premiums from the Home Mortgage Interest Wks. . . . .
<b>3</b>	Qualified mortgage insurance premiums from Schedule E Worksheet . . . . .
<b>4</b>	Less qualified mortgage insurance premiums deducted on Form 8829 . . . . .
<b>5</b>	Total qualified mortgage insurance premiums . . . . .
<b>B</b>	Amount from Form 1040, line 11 . . . . .
<b>C</b>	\$100,000 (\$50,000 if married filing separately) . . . . . <u>100,000.</u>
<b>D</b>	Is the amount on Line B more than the amount on line C?
<input checked="" type="checkbox"/>	<b>No.</b> The deduction is not limited. The amount from line A above goes on Schedule A, line 8d.
<input type="checkbox"/>	<b>Yes.</b> Line C subtracted from line B. If the result is not a multiple of \$1,000 (\$500 if married filing separately) it is increased to the next multiple of \$1,000 (\$500 if married filing separately) . . . . .
<b>E</b>	Line D divided by \$10,000 (\$5,000 if married filing separately). The result is a decimal. If the result is 1.0 or more then 1.0. . . . .
<b>F</b>	Line A multiplied by line E . . . . .
<b>G</b>	Qualified mortgage insurance premiums deduction. Line F subtracted from line A. The result goes on Schedule A, line 8d. . . . .

### Schedule A: Itemized Deductions -- Smart Worksheet

**Important:** This form calculates a "temporary" tax provision. This credit will be calculated for eligible payees prior to the expiration date shown below. If the expiration date shows "Expired", this information will not be used in any calculations or included in your return. Expired temporary provisions are sometimes renewed retroactively, so completing info for expired provisions will allow this return to automatically be updated if/when this provision is renewed.

Temporary tax provision	Expiration Date
Mortgage Insurance Premium Deduction (sec. 163(h)(3))	Expired

## Schedule B: Interest and Dividend Income -- Smart Worksheet

Interest Income Smart Worksheet							
Payer's Name	Box 1		Box 2	Box 3	Box 8		Box 9
To access Form 1099-INT <b>Double-Click</b> on payer	Interest Income	Typ Int	Early Withdraw Penalty	US Savings Bond/Treas. Obligations	Tax-exempt Interest	ST ID*	Private Activity Bond
Bank of America							
	105.00						
Ally Bank							
	1.47						

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

Business Address Information Smart Worksheet	
Business street address. . . <u>9850 East Windrose Drive</u>	
City, State, and ZIP Code (do not enter State and ZIP Code if foreign address)	
<u>Scottsdale</u>	<u>AZ</u> <u>85260</u>
Or, foreign country information:	
<u></u>	

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

<b>Qualified Business Income Deduction Smart Worksheet</b> <i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e., taxable income is above threshold amounts or qualified coop payments are present).</i>		
<b>A</b>	QBI worksheet to report (double-click to link) . . . . .	<a href="#">Lockett International LLC</a>
<b>B</b>	Trade or Business Name . . . . .	<u>Lockett International LLC</u>
<b>C</b>	Trade or Business ID Number . . . . .	<u>47-1829657</u>
<b>D 1</b>	Is this a Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>2</b>	If No, is income attributable to a SSTB? (see Help) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>3</b>	QBI worksheet for SSTB income (this will auto-populate if Yes) . . . . .	
<b>4</b>	Percentage of qualified income attributable to SSTB . . . . .	<u>          %          </u>
<b>E 1</b>	Tentative Sch C profit (loss) from this business . . . . .	<u>9,064.</u>
<b>2 a</b>	Former Employer Expenses . . . . .	<u>                                </u>
<b>b</b>	Former Employer Income . . . . .	<u>                                </u>
<b>c</b>	Net Gain Former Employer . . . . .	<u>                                </u>
<b>d</b>	Foreign Expenses . . . . .	<u>                                </u>
<b>e</b>	Foreign Income . . . . .	<u>                                </u>
<b>f</b>	Foreign Net Gain . . . . .	<u>                                </u>
	Total adjustments to qualified business income . . . . .	<u>                                </u>
<b>3</b>	Tentative Sch C profit (loss) from qualified business . . . . .	<u>9,064.</u>
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>9,064.</u>
<b>b</b>	Adjustments to allowed QBI . . . . .	<u>                                </u>
<b>c</b>	Allowable QBI after loss limits . . . . .	<u>9,064.</u>
<b>5</b>	Self employed deductions connected to this business . . . . .	
<b>a</b>	Self employed health insurance for this business . . . . .	<u>                                </u>
<b>b</b>	Total deduction for 1/2 self employment tax . . . . .	<u>                                </u>
<b>c</b>	Deduction for 1/2 S.E. tax connected to this business . . . . .	<u>                                </u>
<b>d</b>	Total deduction for S.E. retirement contributions . . . . .	<u>                                </u>
<b>e</b>	S.E. retirement deduction connected to this business . . . . .	<u>                                </u>
	Total self employed deductions connected to this business . . . . .	<u>                                </u>
<b>6</b>	Sch C profit (loss) after S.E. deductions . . . . .	<u>9,064.</u>
<b>7</b>	Additional deductions related to this business reported on separate schedules . . . . .	<u>                                </u>
<b>8</b>	Net profit (loss) after adjustments, limitations, and deductions . . . . .	<u>9,064.</u>
<b>9</b>	Allowable Sch C profit (loss) allocated to SSTB . . . . .	<u>0.</u>
<b>10</b>	Allowable Sch C profit (loss) from this business . . . . .	<u>9,064.</u>
<b>F 1</b>	Ordinary gain (loss) from business assets . . . . .	<u>0.</u>
<b>2</b>	Ordinary gain (loss) adjustments . . . . .	<u>                                </u>
<b>3</b>	Qualified ordinary gain (loss) . . . . .	<u>0.</u>
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>0.</u>
<b>b</b>	Adjustments to allowed QBI . . . . .	<u>                                </u>
<b>c</b>	Allowable short-term qualified gain (loss) after passive/at-risk limits . . . . .	<u>0.</u>
<b>5</b>	Allowable ordinary gain (loss) allocated to SSTB . . . . .	<u>0.</u>
<b>6</b>	Allowable ordinary gain (loss)/recapture from this business . . . . .	<u>0.</u>
<b>G 1</b>	Section 1231 gain (loss) from business assets . . . . .	<u>0.</u>
<b>2</b>	Section 1231 gain (loss) adjustments . . . . .	<u>                                </u>
<b>3</b>	Section 1231 gain (loss) from qualified business . . . . .	<u>0.</u>
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	<u>0.</u>
<b>b</b>	Adjustments to allowed QBI . . . . .	<u>                                </u>
<b>c</b>	Allowable <b>ordinary</b> 1231 qualified gain (loss) . . . . .	<u>0.</u>
<b>5</b>	Allowable ordinary 1231 gain (loss) allocated to SSTB . . . . .	<u>0.</u>
<b>6</b>	Allowable ordinary 1231 gain (loss) from this business . . . . .	<u>0.</u>

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

Qualified Business Income Deduction Smart Worksheet, Continued	
<b>H 1</b> Allowable QBI (E10 plus F6 plus G6) . . . . .	9,064.
<b>2</b> Qualified business income allocated to SSTB . . . . .	0.
<b>3 a</b> Previously disallowed losses freed up in current year . . . . .	
<b>b</b> Adjustments to previously disallowed losses . . . . .	
<b>c</b> Previously disallowed QBI losses to be reported as separate business . . . . .	0.
<b>d</b> QBI wsht for previously disallowed losses, if present . . . . .	
<b>I 1</b> Tentative wages . . . . .	0.
<b>2</b> Adjustments . . . . .	
<b>3</b> Qualified wages . . . . .	0.
<b>4</b> Qualified wages allocated to SSTB . . . . .	0.
<b>J 1</b> Tentative Unadjusted Basis Immediately after Acquisition (UBIA) . . . . .	0.
<b>2</b> Adjustments . . . . .	
<b>3</b> Qualified UBIA . . . . .	0.
<b>4</b> Qualified UBIA allocated to SSTB . . . . .	0.
<b>K 1</b> Net income allocable to qualified payments from agricultural or horticultural coop . . .	
<b>2</b> Wages allocable to qualified payments from coop . . . . .	
<b>3</b> Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>before</b> 1/1/2018 . .	
<b>4</b> Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>after</b> 12/31/17 . . .	

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

**Carryovers to 2023 Smart Worksheet***Enter carryovers from prior year below.*

	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover ( <i>enter as positive amount</i> ) . . .			
<b>At-Risk Loss Carryovers</b> ( <i>enter as negative amts</i> )			
<b>B</b> Schedule C suspended loss . . . . .			
<b>C</b> Schedule D short-term suspended loss . . . . .			
<b>D</b> Schedule D long-term suspended loss . . . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . . .			
<b>Passive Loss Carryovers</b> ( <i>enter as negative amts</i> )			
<b>G</b> Schedule C suspended loss . . . . .			
<b>H</b> Schedule D short-term suspended loss . . . . .			
<b>I</b> Schedule D long-term suspended loss . . . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . . .			

**Carryovers to 2023 Additional Info for Section 199A Deduction**

*Section 199A (QBI deduction) requires first-in-first-out use of previously disallowed losses. Businesses qualified under Section 199A must complete this section for any previously disallowed losses.*

<b>Percentage of SSTB income (by category)</b> <i>Enter 100 for businesses that were SSTBs in the year in question. If non-SSTB with income attributable to SSTB, enter the % attributable to SSTB. Otherwise, enter 0. (Not required if applicable % is 100%.)</i>				
	Applicable %	Operating %	Form 4797 ord	Form 4797 l/t
<b>2018</b> . . . . .				
<b>2019</b> . . . . .		0.00	0.00	0.00
<b>2020</b> . . . . .		0.00	0.00	0.00
<b>2021</b> . . . . .	100.00	0.00	0.00	0.00
<b>2022</b> . . . . .	100.00	0.00	0.00	0.00



## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

Carryovers to 2023 Smart Worksheet, Continued		
	Regular Tax	QBI
<b>Disallowed Section 179 Deduction by Year</b>		
<b>Before 2018</b> . . . <b>A</b> Section 179 carryover. . . . .		0 .
<b>2018</b> . . . . . <b>B</b> Section 179 carryover. . . . .		
<b>2019</b> . . . . . <b>C</b> Section 179 carryover. . . . .		
<b>2020</b> . . . . . <b>D</b> Section 179 carryover. . . . .		
<b>2021</b> . . . . . <b>E</b> Section 179 carryover. . . . .		
<b>2022</b> . . . . . <b>F</b> Section 179 carryover. . . . .		
<b>Disallowed At-Risk Losses by Year and Type</b>		
<b>Before 2018</b> . . . <b>A</b> Operating loss . . . . .		0 .
<b>B</b> Form 4797 ordinary loss . . . . .		0 .
<b>C</b> Form 4797 long-term loss . . . . .		0 .
<b>2018</b> . . . . . <b>D</b> Operating loss . . . . .		
<b>E</b> Form 4797 ordinary loss . . . . .		
<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019</b> . . . . . <b>G</b> Operating loss . . . . .		
<b>H</b> Form 4797 ordinary loss . . . . .		
<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020</b> . . . . . <b>J</b> Operating loss . . . . .		
<b>K</b> Form 4797 ordinary loss . . . . .		
<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021</b> . . . . . <b>M</b> Operating loss . . . . .		
<b>N</b> Form 4797 ordinary loss . . . . .		
<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022</b> . . . . . <b>P</b> Operating loss . . . . .		
<b>Q</b> Form 4797 ordinary loss . . . . .		
<b>R</b> Form 4797 long-term loss . . . . .		
<b>Disallowed Passive Losses by Year and Type</b>		
<b>Before 2018</b> . . . <b>A</b> Operating loss . . . . .		0 .
<b>B</b> Form 4797 ordinary loss . . . . .		0 .
<b>C</b> Form 4797 long-term loss . . . . .		0 .
<b>2018</b> . . . . . <b>D</b> Operating loss . . . . .		
<b>E</b> Form 4797 ordinary loss . . . . .		
<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019</b> . . . . . <b>G</b> Operating loss . . . . .		
<b>H</b> Form 4797 ordinary loss . . . . .		
<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020</b> . . . . . <b>J</b> Operating loss . . . . .		
<b>K</b> Form 4797 ordinary loss . . . . .		
<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021</b> . . . . . <b>M</b> Operating loss . . . . .		
<b>N</b> Form 4797 ordinary loss . . . . .		
<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022</b> . . . . . <b>P</b> Operating loss . . . . .		
<b>Q</b> Form 4797 ordinary loss . . . . .		
<b>R</b> Form 4797 long-term loss . . . . .		

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

<b>Activity Summary Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.				
		<b>Regular Tax</b>	<b>QBI</b>	<b>Alternative Minimum Tax</b>
<b>A</b>	Ownership . . . . .	Taxpayer		
<b>B</b>	At risk status . . . . .	All		
<b>C</b>	Passive status . . . . .	Nonpassive		
<b>Schedule C</b>				
<b>D</b>	Tentative profit (loss) . . . . .	9,064.	9,064.	9,064.
<b>E</b>	Other adjustments . . . . .			
<b>F</b>	At risk disallowed loss . . . . .			
<b>G</b>	Passive carryover loss . . . . .			
<b>H</b>	Passive disallowed loss . . . . .			
<b>I</b>	Net profit (loss) allowed . . . . .	9,064.	9,064.	9,064.
<b>Related Dispositions</b>				
<b>J</b>	Tentative profit (loss) . . . . .		0.	
<b>K</b>	At risk disallowed loss . . . . .			
<b>L</b>	Passive carryover loss . . . . .			
<b>M</b>	Passive disallowed loss . . . . .			
<b>N</b>	Net profit (loss) allowed . . . . .		0.	

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

<b>QBI (Section 199A) Losses by Year Smart Worksheet (cont.)</b>			
		Regular Tax	QBI
<b>At-risk loss carryforwards to 2024</b>			
<b>Before 2018</b> . . . . .	<b>A</b> Operating loss . . . . .		0 .
	<b>B</b> Form 4797 ordinary loss . . . . .		0 .
	<b>C</b> Form 4797 long-term loss . . . . .		0 .
<b>2018</b> . . . . .	<b>D</b> Operating loss . . . . .		
	<b>E</b> Form 4797 ordinary loss . . . . .		
	<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019</b> . . . . .	<b>G</b> Operating loss . . . . .		
	<b>H</b> Form 4797 ordinary loss . . . . .		
	<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020</b> . . . . .	<b>J</b> Operating loss . . . . .		
	<b>K</b> Form 4797 ordinary loss . . . . .		
	<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021</b> . . . . .	<b>M</b> Operating loss . . . . .		
	<b>N</b> Form 4797 ordinary loss . . . . .		
	<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022</b> . . . . .	<b>P</b> Operating loss . . . . .		
	<b>Q</b> Form 4797 ordinary loss . . . . .		
	<b>R</b> Form 4797 long-term loss . . . . .		
<b>2023</b> . . . . .	<b>S</b> Operating loss . . . . .		
	<b>T</b> Form 4797 ordinary loss . . . . .		
	<b>U</b> Form 4797 long-term loss . . . . .		

## Schedule C (Legal and Strategic Counseling): Profit or Loss from Business -- Smart Worksheet

<b>QBI (Section 199A) Losses by Year Smart Worksheet (cont.)</b>			
		Regular Tax	QBI
<b>Passive losses</b>			
<b>Passive loss carryforwards to 2024</b>			
<b>Before 2018</b> . . . . .	<b>A</b> Operating Loss . . . . .		0 .
	<b>B</b> Form 4797 ordinary loss . . . . .		0 .
	<b>C</b> Form 4797 long-term loss . . . . .		0 .
<b>2018</b> . . . . .	<b>D</b> Operating Loss . . . . .		
	<b>E</b> Form 4797 ordinary loss . . . . .		
	<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019</b> . . . . .	<b>G</b> Operating loss . . . . .		
	<b>H</b> Form 4797 ordinary loss . . . . .		
	<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020</b> . . . . .	<b>J</b> Operating loss . . . . .		
	<b>K</b> Form 4797 ordinary loss . . . . .		
	<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021</b> . . . . .	<b>M</b> Operating loss . . . . .		
	<b>N</b> Form 4797 ordinary loss . . . . .		
	<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022</b> . . . . .	<b>P</b> Operating loss . . . . .		
	<b>Q</b> Form 4797 ordinary loss . . . . .		
	<b>R</b> Form 4797 long-term loss . . . . .		
<b>2023</b> . . . . .	<b>S</b> Operating loss . . . . .		
	<b>T</b> Form 4797 ordinary loss . . . . .		
	<b>U</b> Form 4797 long-term loss . . . . .		

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

**Business Address Information Smart Worksheet**Business street address. . . 9850 East Windrose Drive

City, State, and ZIP Code (do not enter State and ZIP Code if foreign address)

Scottsdale AZ 85260**Or**, foreign country information:

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

<b>Qualified Business Income Deduction Smart Worksheet</b> <i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e., taxable income is above threshold amounts or qualified coop payments are present).</i>		
<b>A</b>	QBI worksheet to report (double-click to link) . . . . .	Global One2One LLC
<b>B</b>	Trade or Business Name . . . . .	Global One2One LLC
<b>C</b>	Trade or Business ID Number . . . . .	47-1316219
<b>D 1</b>	Is this a Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>2</b>	If No, is income attributable to a SSTB? (see Help) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>3</b>	QBI worksheet for SSTB income (this will auto-populate if Yes) . . . . .	
<b>4</b>	Percentage of qualified income attributable to SSTB . . . . .	%
<b>E 1</b>	Tentative Sch C profit (loss) from this business . . . . .	47,189.
<b>2 a</b>	Former Employer Expenses . . . . .	
<b>b</b>	Former Employer Income . . . . .	
<b>c</b>	Net Gain Former Employer . . . . .	
<b>d</b>	Foreign Expenses . . . . .	
<b>e</b>	Foreign Income . . . . .	
<b>f</b>	Foreign Net Gain . . . . .	
	Total adjustments to qualified business income . . . . .	
<b>3</b>	Tentative Sch C profit (loss) from qualified business . . . . .	47,189.
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	47,189.
<b>b</b>	Adjustments to allowed QBI . . . . .	
<b>c</b>	Allowable QBI after loss limits . . . . .	47,189.
<b>5</b>	Self employed deductions connected to this business . . . . .	
<b>a</b>	Self employed health insurance for this business . . . . .	
<b>b</b>	Total deduction for 1/2 self employment tax . . . . .	
<b>c</b>	Deduction for 1/2 S.E. tax connected to this business . . . . .	
<b>d</b>	Total deduction for S.E. retirement contributions . . . . .	
<b>e</b>	S.E. retirement deduction connected to this business . . . . .	
	Total self employed deductions connected to this business . . . . .	
<b>6</b>	Sch C profit (loss) after S.E. deductions . . . . .	47,189.
<b>7</b>	Additional deductions related to this business reported on separate schedules . . . . .	
<b>8</b>	Net profit (loss) after adjustments, limitations, and deductions . . . . .	47,189.
<b>9</b>	Allowable Sch C profit (loss) allocated to SSTB . . . . .	0.
<b>10</b>	Allowable Sch C profit (loss) from this business . . . . .	47,189.
<b>F 1</b>	Ordinary gain (loss) from business assets . . . . .	0.
<b>2</b>	Ordinary gain (loss) adjustments . . . . .	
<b>3</b>	Qualified ordinary gain (loss) . . . . .	0.
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	0.
<b>b</b>	Adjustments to allowed QBI . . . . .	
<b>c</b>	Allowable short-term qualified gain (loss) after passive/at-risk limits . . . . .	0.
<b>5</b>	Allowable ordinary gain (loss) allocated to SSTB . . . . .	0.
<b>6</b>	Allowable ordinary gain (loss)/recapture from this business . . . . .	0.
<b>G 1</b>	Section 1231 gain (loss) from business assets . . . . .	0.
<b>2</b>	Section 1231 gain (loss) adjustments . . . . .	
<b>3</b>	Section 1231 gain (loss) from qualified business . . . . .	0.
<b>4 a</b>	Calculated QBI allowed after passive/at-risk limits . . . . .	0.
<b>b</b>	Adjustments to allowed QBI . . . . .	
<b>c</b>	Allowable <b>ordinary</b> 1231 qualified gain (loss) . . . . .	0.
<b>5</b>	Allowable ordinary 1231 gain (loss) allocated to SSTB . . . . .	0.
<b>6</b>	Allowable ordinary 1231 gain (loss) from this business . . . . .	0.

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

Qualified Business Income Deduction Smart Worksheet, Continued	
<b>H 1</b> Allowable QBI (E10 plus F6 plus G6) . . . . .	47,189.
<b>2</b> Qualified business income allocated to SSTB . . . . .	0.
<b>3 a</b> Previously disallowed losses freed up in current year . . . . .	-1,009,998.
<b>b</b> Adjustments to previously disallowed losses . . . . .	
<b>c</b> Previously disallowed QBI losses to be reported as separate business . . . . .	-1,009,998.
<b>d</b> QBI wsht for previously disallowed losses, if present . . . . .	<u>Previously disallowed losses from Global OneXone LLC</u>
<b>I 1</b> Tentative wages . . . . .	0.
<b>2</b> Adjustments . . . . .	
<b>3</b> Qualified wages . . . . .	0.
<b>4</b> Qualified wages allocated to SSTB . . . . .	0.
<b>J 1</b> Tentative Unadjusted Basis Immediately after Acquisition (UBIA) . . . . .	0.
<b>2</b> Adjustments . . . . .	
<b>3</b> Qualified UBIA . . . . .	0.
<b>4</b> Qualified UBIA allocated to SSTB . . . . .	0.
<b>K 1</b> Net income allocable to qualified payments from agricultural or horticultural coop . . .	
<b>2</b> Wages allocable to qualified payments from coop . . . . .	
<b>3</b> Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>before</b> 1/1/2018 . .	
<b>4</b> Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>after</b> 12/31/17 . .	

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

**Carryovers to 2023 Smart Worksheet***Enter carryovers from prior year below.*

	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover ( <i>enter as positive amount</i> ) . . .			
<b>At-Risk Loss Carryovers</b> ( <i>enter as negative amts</i> )			
<b>B</b> Schedule C suspended loss . . . . .	-1,024,413.	-1,024,413.	
<b>C</b> Schedule D short-term suspended loss . . . . .			
<b>D</b> Schedule D long-term suspended loss . . . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . . .			
<b>Passive Loss Carryovers</b> ( <i>enter as negative amts</i> )			
<b>G</b> Schedule C suspended loss . . . . .			
<b>H</b> Schedule D short-term suspended loss . . . . .			
<b>I</b> Schedule D long-term suspended loss . . . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . . .			

**Carryovers to 2023 Additional Info for Section 199A Deduction**

*Section 199A (QBI deduction) requires first-in-first-out use of previously disallowed losses. Businesses qualified under Section 199A must complete this section for any previously disallowed losses.*

**Percentage of SSTB income (by category)**

*Enter 100 for businesses that were SSTBs in the year in question. If non-SSTB with income attributable to SSTB, enter the % attributable to SSTB. Otherwise, enter 0. (Not required if applicable % is 100%.)*

	Applicable %	Operating %	Form 4797 ord	Form 4797 l/t
<b>2018</b> . . . . .		0.00	0.00	0.00
<b>2019</b> . . . . .		0.00	0.00	0.00
<b>2020</b> . . . . .		0.00	0.00	0.00
<b>2021</b> . . . . .	100.00	0.00	0.00	0.00
<b>2022</b> . . . . .	100.00	0.00	0.00	0.00

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

Carryovers to 2023 Smart Worksheet, Continued		
	Regular Tax	QBI
<b>Disallowed Section 179 Deduction by Year</b>		
<b>Before 2018</b> . . . <b>A</b> Section 179 carryover. . . . .		0.
<b>2018</b> . . . . . <b>B</b> Section 179 carryover. . . . .		
<b>2019</b> . . . . . <b>C</b> Section 179 carryover. . . . .		
<b>2020</b> . . . . . <b>D</b> Section 179 carryover. . . . .		
<b>2021</b> . . . . . <b>E</b> Section 179 carryover. . . . .		
<b>2022</b> . . . . . <b>F</b> Section 179 carryover. . . . .		
<b>Disallowed At-Risk Losses by Year and Type</b>		
<b>Before 2018</b> . . . <b>A</b> Operating loss . . . . .	0.	0.
<b>B</b> Form 4797 ordinary loss . . . . .		0.
<b>C</b> Form 4797 long-term loss . . . . .		0.
<b>2018</b> . . . . . <b>D</b> Operating loss . . . . .	-952,989.	-952,989.
<b>E</b> Form 4797 ordinary loss . . . . .		
<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019</b> . . . . . <b>G</b> Operating loss . . . . .	-23,144.	-23,144.
<b>H</b> Form 4797 ordinary loss . . . . .		
<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020</b> . . . . . <b>J</b> Operating loss . . . . .	-30,468.	-30,468.
<b>K</b> Form 4797 ordinary loss . . . . .		
<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021</b> . . . . . <b>M</b> Operating loss . . . . .	-3,397.	-3,397.
<b>N</b> Form 4797 ordinary loss . . . . .		
<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022</b> . . . . . <b>P</b> Operating loss . . . . .	-14,415.	-14,415.
<b>Q</b> Form 4797 ordinary loss . . . . .		
<b>R</b> Form 4797 long-term loss . . . . .		
<b>Disallowed Passive Losses by Year and Type</b>		
<b>Before 2018</b> . . . <b>A</b> Operating loss . . . . .		0.
<b>B</b> Form 4797 ordinary loss . . . . .		0.
<b>C</b> Form 4797 long-term loss . . . . .		0.
<b>2018</b> . . . . . <b>D</b> Operating loss . . . . .	0.	
<b>E</b> Form 4797 ordinary loss . . . . .	0.	
<b>F</b> Form 4797 long-term loss . . . . .	0.	
<b>2019</b> . . . . . <b>G</b> Operating loss . . . . .	0.	
<b>H</b> Form 4797 ordinary loss . . . . .	0.	
<b>I</b> Form 4797 long-term loss . . . . .	0.	
<b>2020</b> . . . . . <b>J</b> Operating loss . . . . .	0.	
<b>K</b> Form 4797 ordinary loss . . . . .	0.	
<b>L</b> Form 4797 long-term loss . . . . .	0.	
<b>2021</b> . . . . . <b>M</b> Operating loss . . . . .	0.	0.
<b>N</b> Form 4797 ordinary loss . . . . .	0.	0.
<b>O</b> Form 4797 long-term loss . . . . .	0.	0.
<b>2022</b> . . . . . <b>P</b> Operating loss . . . . .	0.	0.
<b>Q</b> Form 4797 ordinary loss . . . . .	0.	0.
<b>R</b> Form 4797 long-term loss . . . . .	0.	0.



## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

<b>Activity Summary Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Ownership . . . . .	Taxpayer		
<b>B</b> At risk status . . . . .	All		
<b>C</b> Passive status . . . . .	Nonpassive		
<b>Schedule C</b>			
<b>D</b> Tentative profit (loss) . . . . .	-977,224.	-977,224.	-977,224.
<b>E</b> Other adjustments . . . . .			
<b>F</b> At risk disallowed loss . . . . .		0.	
<b>G</b> Passive carryover loss . . . . .			
<b>H</b> Passive disallowed loss . . . . .		0.	
<b>I</b> Net profit (loss) allowed . . . . .	-977,224.	-977,224.	-977,224.
<b>Related Dispositions</b>			
<b>J</b> Tentative profit (loss) . . . . .		0.	
<b>K</b> At risk disallowed loss . . . . .		0.	
<b>L</b> Passive carryover loss . . . . .			
<b>M</b> Passive disallowed loss . . . . .		0.	
<b>N</b> Net profit (loss) allowed . . . . .		0.	

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

<b>Carryforward to 2024 Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alt. Min. Tax
<b>A</b> Section 179 carryover . . . . .			
<b>At-Risk Losses Carryover</b>			
<b>B</b> Schedule C suspended loss . . . . .		0.	
<b>C</b> Schedule D short-term suspended loss . . .			
<b>D</b> Schedule D long-term suspended loss . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .		0.	
<b>F</b> Form 4797 long-term suspended loss . . . .		0.	
<b>Passive Losses Carryover</b>			
<b>G</b> Schedule C suspended loss . . . . .		0.	
<b>H</b> Schedule D short-term suspended loss . . .			
<b>I</b> Schedule D long-term suspended loss . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .		0.	
<b>K</b> Form 4797 long-term suspended loss . . . .		0.	

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

**QBI (Section 199A) Losses by Year Smart Worksheet**  
**Supporting information provided by program. NO ENTRIES ARE NEEDED.**

*This worksheet takes any previously disallowed losses or deductions from **Carryovers to 2023 Smart Worksheet** and determines allowable losses by year using the First In First Out method prescribed by Treasury Regulations 1.199A. Any remaining disallowed losses are carried forward to 2024.*

<b>Section 179</b>		<b>Regular Tax</b>	<b>QBI</b>
<b>Previously disallowed Section 179 deductions by year</b>			
<b>A</b>	2023 Section 179 election . . . . .		
<b>B</b>	Total allowed deduction (all years) . . . . .		
<b>C</b>	Allowed deduction from 2023 . . . . .		
<b>D</b>	Freed up deduction from before 2018 . . . . .		
<b>E</b>	Freed up deduction from 2018 . . . . .		
<b>F</b>	If SSTB, reduced loss from 2018 . . . . .		
<b>G</b>	Freed up deduction from 2019 . . . . .		
<b>H</b>	If SSTB, reduced loss from 2019 . . . . .		
<b>I</b>	Freed up deduction from 2020 . . . . .		
<b>J</b>	If SSTB, reduced loss from 2020 . . . . .		
<b>K</b>	Freed up deduction from 2021 . . . . .		
<b>L</b>	If SSTB, reduced loss from 2021 . . . . .		
<b>M</b>	Freed up deduction from 2022 . . . . .		
<b>N</b>	If SSTB, reduced loss from 2022 . . . . .		
<b>Section 179 carryforwards to 2024</b>			
<b>Before 2018 . . . A</b>	Section 179 carryforward . . . . .		
<b>2018 . . . . . B</b>	Section 179 carryforward . . . . .		
<b>2019 . . . . . C</b>	Section 179 carryforward . . . . .		
<b>2020 . . . . . D</b>	Section 179 carryforward . . . . .		
<b>2021 . . . . . E</b>	Section 179 carryforward . . . . .		
<b>2022 . . . . . F</b>	Section 179 carryforward . . . . .		
<b>2023 . . . . . G</b>	Section 179 carryforward . . . . .		
<b>At-risk losses</b>		<b>Regular Tax</b>	<b>QBI</b>
<b>Previously disallowed at-risk losses by year</b>			
<b>Operating Loss . . . . . 1</b>	Total loss in 2023 . . . . .	0.	0.
	<b>2</b> Total allowed loss (all years) . . . . .	-1,024,413.	-1,024,413.
	<b>3</b> Allowed loss in 2023 . . . . .	0.	0.
	<b>4</b> Freed up loss from before 2018 . . . . .	0.	0.
	<b>5</b> Freed up loss from 2018 . . . . .	-952,989.	-952,989.
	<b>6</b> If SSTB, reduced loss from 2018 . . . . .		-952,989.
	<b>7</b> Freed up loss from 2019 . . . . .	-23,144.	-23,144.
	<b>8</b> If SSTB, reduced loss from 2019 . . . . .		-23,144.
	<b>9</b> Freed up loss from 2020 . . . . .	-30,468.	-30,468.
	<b>10</b> If SSTB, reduced loss from 2020 . . . . .		-30,468.
	<b>11</b> Freed up loss from 2021 . . . . .	-3,397.	-3,397.
	<b>12</b> If SSTB, reduced loss from 2021 . . . . .		-3,397.
	<b>13</b> Freed up loss from 2022 . . . . .	-14,415.	-14,415.
	<b>14</b> If SSTB, reduced loss from 2022 . . . . .		-14,415.
<b>Form 4797 ordinary loss . . . . . 1</b>	Total loss in 2023 . . . . .	0.	0.
	<b>2</b> Total allowed loss (all years) . . . . .	0.	0.
	<b>3</b> Allowed loss in 2023 . . . . .	0.	0.
	<b>4</b> Freed up loss from before 2018 . . . . .	0.	0.
	<b>5</b> Freed up loss from 2018 . . . . .	0.	
	<b>6</b> If SSTB, reduced loss from 2018 . . . . .		
	<b>7</b> Freed up loss from 2019 . . . . .	0.	

7	Freed up loss from 2019 . . . . .	0 .	
8	If SSTB, reduced loss from 2019 . .		
9	Freed up loss from 2020 . . . . .	0 .	
10	If SSTB, reduced loss from 2020 . .		
11	Freed up loss from 2021 . . . . .	0 .	
12	If SSTB, reduced loss from 2021 . .		
13	Freed up loss from 2022 . . . . .		
14	If SSTB, reduced loss from 2022 . .		

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

QBI (Section 199A) Losses by Year Smart Worksheet (cont.)		
	Regular Tax	QBI
<b>At-risk loss carryforwards to 2024</b>		
<b>Before 2018 . . . . .</b>		
<b>A</b> Operating loss . . . . .	0 .	0 .
<b>B</b> Form 4797 ordinary loss . . . . .	0 .	0 .
<b>C</b> Form 4797 long-term loss . . . . .	0 .	0 .
<b>2018 . . . . .</b>		
<b>D</b> Operating loss . . . . .	0 .	0 .
<b>E</b> Form 4797 ordinary loss . . . . .	0 .	
<b>F</b> Form 4797 long-term loss . . . . .	0 .	
<b>2019 . . . . .</b>		
<b>G</b> Operating loss . . . . .	0 .	0 .
<b>H</b> Form 4797 ordinary loss . . . . .	0 .	
<b>I</b> Form 4797 long-term loss . . . . .	0 .	
<b>2020 . . . . .</b>		
<b>J</b> Operating loss . . . . .	0 .	0 .
<b>K</b> Form 4797 ordinary loss . . . . .	0 .	
<b>L</b> Form 4797 long-term loss . . . . .	0 .	
<b>2021 . . . . .</b>		
<b>M</b> Operating loss . . . . .	0 .	0 .
<b>N</b> Form 4797 ordinary loss . . . . .	0 .	
<b>O</b> Form 4797 long-term loss . . . . .	0 .	
<b>2022 . . . . .</b>		
<b>P</b> Operating loss . . . . .	0 .	0 .
<b>Q</b> Form 4797 ordinary loss . . . . .	0 .	
<b>R</b> Form 4797 long-term loss . . . . .	0 .	
<b>2023 . . . . .</b>		
<b>S</b> Operating loss . . . . .	0 .	0 .
<b>T</b> Form 4797 ordinary loss . . . . .	0 .	0 .
<b>U</b> Form 4797 long-term loss . . . . .	0 .	0 .

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

<b>QBI (Section 199A) Losses by Year Smart Worksheet (cont.)</b>		
<b>Passive losses</b>	<b>Regular Tax</b>	<b>QBI</b>
<b>Previously disallowed passive losses by year</b>		
<b>Operating Loss</b> . . . . . <b>1</b> Total loss in 2023 . . . . .	0 .	0 .
<b>2</b> Total allowed loss (all years) . . . . .	0 .	0 .
<b>3</b> Allowed loss in 2023 . . . . .	0 .	0 .
<b>4</b> Freed up loss from before 2018 . . . . .	0 .	0 .
<b>5</b> Freed up loss from 2018 . . . . .	0 .	
<b>6</b> If SSTB, reduced loss from 2018 . . . . .		
<b>7</b> Freed up loss from 2019 . . . . .	0 .	
<b>8</b> If SSTB, reduced loss from 2019 . . . . .		
<b>9</b> Freed up loss from 2020 . . . . .	0 .	
<b>10</b> If SSTB, reduced loss from 2020 . . . . .		
<b>11</b> Freed up loss from 2021 . . . . .	0 .	
<b>12</b> If SSTB, reduced loss from 2021 . . . . .		
<b>13</b> Freed up loss from 2022 . . . . .		
<b>14</b> If SSTB, reduced loss from 2022 . . . . .		
<b>Form 4797 ordinary loss</b> . <b>1</b> Total loss in 2023 . . . . .	0 .	0 .
<b>2</b> Total allowed loss (all years) . . . . .	0 .	0 .
<b>3</b> Allowed loss in 2023 . . . . .	0 .	0 .
<b>4</b> Freed up loss from before 2018 . . . . .	0 .	0 .
<b>5</b> Freed up loss from 2018 . . . . .	0 .	
<b>6</b> If SSTB, reduced loss from 2018 . . . . .		
<b>7</b> Freed up loss from 2019 . . . . .	0 .	
<b>8</b> If SSTB, reduced loss from 2019 . . . . .		
<b>9</b> Freed up loss from 2020 . . . . .	0 .	
<b>10</b> If SSTB, reduced loss from 2020 . . . . .		
<b>11</b> Freed up loss from 2021 . . . . .	0 .	
<b>12</b> If SSTB, reduced loss from 2021 . . . . .		
<b>13</b> Freed up loss from 2022 . . . . .		
<b>14</b> If SSTB, reduced loss from 2022 . . . . .		
<b>Form 4797 long term loss</b> <b>1</b> Total loss in 2023 . . . . .	0 .	0 .
<b>2</b> Total allowed loss (all years) . . . . .	0 .	0 .
<b>3</b> Allowed loss in 2023 . . . . .	0 .	0 .
<b>4</b> Freed up loss from before 2018 . . . . .	0 .	0 .
<b>5</b> Freed up loss from 2018 . . . . .	0 .	
<b>6</b> If SSTB, reduced loss from 2018 . . . . .		
<b>7</b> Freed up loss from 2019 . . . . .	0 .	
<b>8</b> If SSTB, reduced loss from 2019 . . . . .		
<b>9</b> Freed up loss from 2020 . . . . .	0 .	
<b>10</b> If SSTB, reduced loss from 2020 . . . . .		
<b>11</b> Freed up loss from 2021 . . . . .	0 .	
<b>12</b> If SSTB, reduced loss from 2021 . . . . .		
<b>13</b> Freed up loss from 2022 . . . . .		
<b>14</b> If SSTB, reduced loss from 2022 . . . . .		

## Schedule C (Internet Marketing and Sales): Profit or Loss from Business -- Smart Worksheet

QBI (Section 199A) Losses by Year Smart Worksheet (cont.)			
Passive losses		Regular Tax	QBI
Passive loss carryforwards to 2024			
Before 2018 . . . . .	A Operating Loss . . . . .	0.	0.
	B Form 4797 ordinary loss . . . . .	0.	0.
	C Form 4797 long-term loss . . . . .	0.	0.
2018 . . . . .	D Operating Loss . . . . .	0.	
	E Form 4797 ordinary loss . . . . .	0.	
	F Form 4797 long-term loss . . . . .	0.	
2019 . . . . .	G Operating loss . . . . .	0.	
	H Form 4797 ordinary loss . . . . .	0.	
	I Form 4797 long-term loss . . . . .	0.	
2020 . . . . .	J Operating loss . . . . .	0.	
	K Form 4797 ordinary loss . . . . .	0.	
	L Form 4797 long-term loss . . . . .	0.	
2021 . . . . .	M Operating loss . . . . .	0.	0.
	N Form 4797 ordinary loss . . . . .	0.	0.
	O Form 4797 long-term loss . . . . .	0.	0.
2022 . . . . .	P Operating loss . . . . .	0.	0.
	Q Form 4797 ordinary loss . . . . .	0.	0.
	R Form 4797 long-term loss . . . . .	0.	0.
2023 . . . . .	S Operating loss . . . . .		0.
	T Form 4797 ordinary loss . . . . .		0.
	U Form 4797 long-term loss . . . . .		0.

## Form 1116: Foreign Tax Credit -- Smart Worksheet

Gross Income from All Sources Smart Worksheet	
A	Calculated gross income from all sources . . . . . 115,772.
B	Adjustment amount (positive to increase, negative to decrease) . . . . .

## Form 5695: Residential Energy Credit -- Smart Worksheet

**Line 14 – Residential Clean Energy Credit Limit Smart Worksheet**

- 1** Enter the amt from Form 1040, 1040-SR, or 1040-NR, line 18. . . . . 0.
- 2** Enter the total of the following credit(s)/adjustment(s) on your 2023 income tax return:
- Negative Form 8978 Adjustment, Schedule 3 (Form 1040), line 6l . . . . .
  - Foreign Tax Credit, Schedule 3 (Form 1040), line 1 . . . . . 0.
  - Credit for Child and Dependent Care Expenses, Sch 3 (Form 1040), line 2 . . . . .
  - Credit for the Elderly or the Disabled, Schedule R (Form 1040), line 22 . . . . .
  - Nonrefundable Education Credits, Schedule 3 (Form 1040), line 3 . . . . .
  - Retirement Savings Contributions Credit, Schedule 3 (Form 1040), line 4 . . . . .
  - Energy Efficient Home Improvement Credit from Form 5695, line 32\*. . . . . 0.
  - Credit for previously owned clean vehicles Form 8936, line 18 . . . . .
  - New Clean Vehicle Credit, Personal use part, Form 8936, line 13. . . . .
  - Child tax credit or credit for other dependents, Form 1040, 1040-SR, or 1040-NR, line 19\* . . . . . 500.
  - Mortgage Interest Credit, Form 8396, line 9 . . . . .
  - Adoption Credit, Form 8839, line 16 . . . . .
  - Carryforward of the District of Columbia First-Time Homebuyer Credit, Form 8859, line 3 . . . . .
- Sum of the bullet points under line 2 . . . . . 500.
- 3** Subtract line 2 from line 1. Also enter this amount on Form 5695, line 14. If zero or less, enter -0- on Form 5695, lines 14 and 15 . . . . . 0.

\* Include the amount in the instructions for Schedule 8812 (Form 1040), Credit Limit Worksheet B, line 14, instead of the amount from Form 1040, 1040-SR, or 1040-NR, line 19, if the instructions for Schedule 8812 (Form 1040) direct you to complete Credit Limit Worksheet B.

## Form 5695: Residential Energy Credit -- Smart Worksheet

**Energy Efficient Home Improvement Credit Smart Worksheet****Qualified Energy Efficiency Improvements**

- Are the qualified energy efficiency improvements installed in or on your main home located in the United States? . . . . . ☒ **Yes** ☐ **No**
- Are you the original user of the qualified energy efficiency improvements? . . . . . ☒ **Yes** ☐ **No**
- Are the components reasonably expected to remain in use for at least 5 years? . . . . . ☒ **Yes** ☐ **No**
- Were any of these improvements related to the construction of this main home? . . . . . ☐ **Yes** ☒ **No**

**Residential Energy Property Expenditures**

- Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? . . . . . ☒ **Yes** ☐ **No**
- Was the qualified energy property originally placed into service by you? . . . . . ☒ **Yes** ☐ **No**
- Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? . . . . . ☐ **Yes** ☒ **No**

## Form 5695: Residential Energy Credit -- Smart Worksheet

**Qualified Energy Efficiency Improvements Smart Worksheet**

Before entering your costs, see the IRS instructions for lines 18a through 20b for requirements that must be met for each property to qualify for the energy efficient home improvement credit.

**Do not** include amounts paid for onsite preparation, assembly, or original installation.

- Amounts you paid for insulation material or air sealing material system. . . . . \_\_\_\_\_
- Exterior door(s): Cost of most expensive single door: . . . . . \_\_\_\_\_
- Total cost of all other doors. . . . . 235.
- Amounts you paid for exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . . 480.

If you occupied your home with someone else (other than your spouse if filing jointly) and shared the costs of qualified windows or skylights, **QuickZoom** here to allocate your costs . . . . . ► \_\_\_\_\_

## Form 5695: Residential Energy Credit -- Smart Worksheet

**Energy Efficient Home Improvement Credit Limit Smart Worksheet**

- A** Enter the amt from Form 1040, 1040-SR, or 1040-NR, line 18. . . . . 0.
- B** Enter the total, if any, of your credits from Sch 3 (Form 1040, 1040-SR, or 1040-NR), lines 1 through 4 and negative from line 6l, and Schedule R, (Form 1040 or 1040-SR), line 22 . . . . . 0.
- C** Subtract line 2 from line 1. Also enter this amount on Form 5695, line 29. If zero or less, **stop**; you can't take the nonbusiness energy property credit. . . . . \_\_\_\_\_

## Federal Information Worksheet -- Smart Worksheet

**TurboTax for the Web Filing Status Smart Worksheet**

Check this box to override the filing status selected thru Interview . . ☐

Marital Status . . . . . \_\_\_\_\_

Filing Status Selected . . . . . \_\_\_\_\_

## Dependent Information Worksheet (Thomas) -- Smart Worksheet

**Dependency/EIC Smart Worksheet**

**NOTE:** It is recommended that you answer the questions below using the Step-by-Step mode.  
That will help insure that answers to the questions are not inconsistent.

**A** How many months did this person live with you? . . . . . The whole year

**Note:** If born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more

**B** Who are the parents of this person?

(Used to determine if additional questions are necessary for children of divorced parents.)

Both Taxpayer and spouse . . . . . ☒ ☐  
Taxpayer . . . . . ☐  
Spouse . . . . . ☐

**C** Did this person provide more than 1/2 of their own support? . . . . . ☐ Yes ☒ No

**D** Was this person married on December 31, 2023 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? . . . . . ☐ Yes ☒ No

Detailed answers for this question. This dependent:

- Was married on December 31, 2023 . . . . . ☐ Yes ☒ No  
- If married, filed a joint return for the year . . . . . ☐ Yes ☐ No  
- If filed joint return, only filed to get a refund of tax withheld or estimated tax payments. . . . . ☐ Yes ☐ No  
- If filed married filing separate, neither spouse had a tax liability on their return if they had filed separately . . . . . ☐ Yes ☐ No

**E** Is this person a Full time student? . . . . . ☒ Yes ☐ No

**F** Is this person's gross income less than \$4,700? . . . . . ☐ Yes ☐ No

**1** Did you provide over 1/2 the support for this person?  
or

Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? . . . . .

☐ Yes ☐ No

**G** Is there an agreement with this person's other parent about who can claim this person as a dependent? . . . . . ☐ Yes ☐ No

**Note:** The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child

**1** TurboTax Web Only:

Is the other parent claiming this dependent per the custody agreement? . . . . . ☐ Yes ☐ No

Has the other parent waived their legal right so you can claim this dependent on your tax return? . . . . . ☐ Yes ☐ No

**H** Who will be claiming this person as a dependent as a result of:

- an agreement between the parents  
- the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?

Taxpayer (includes spouse if married filing joint) in this return? . . . . . ☒

Other parent in different return? . . . . . ☐

Someone else in different return? . . . . . ☐



## Dependent Information Worksheet (Thomas) -- Smart Worksheet

**Child and Dependent Care Expenses, Form 2441, Special Situations Worksheet**

Check this box if this person is a qualifying person only for the dependent care expenses because they were not your dependent but would have been except that:

\* They received gross income greater than \$4,700 or more or

\* They filed a joint return . . . . . ☐

## Personal Worksheet (Yuhui) -- Student Info Worksheet -- Personal Worksheet (Yuhui) -- Student Info Worksheet -- Smart Worksheet

**Apprenticeship and Education Loan Smart Worksheet**

- A** Enter the amount of qualified expenses for tuition, fees, books, supplies and equipment required for participation of the designated beneficiary in a registered apprenticeship program . . . . . \_\_\_\_\_
- B** Enter the amount of principal or interest payments on any qualified education loans of the designated beneficiary (or a sibling) not to exceed \$10,000 each
- 1** Principal . . . . . \_\_\_\_\_
- 2** Interest . . . . . \_\_\_\_\_
- 3** Is the interest payment on line 2 included in Part I of the Student Loan Interest Deduction Worksheet? . . . . . ☐ Yes ☐ No
- QuickZoom** to Student Loan Interest Deduction Worksheet . . . . . ► \_\_\_\_\_

## Form W-2 (NORDSTROM INC): Wage &amp; Tax Statement -- Smart Worksheet

**Substitute Form W-2 Smart Worksheet**

- A** Treat as a substitute W-2 and generate a form 4852 . . . . . ☐
- B** Linked substitute W-2 Form 4852 . . . . . ► \_\_\_\_\_
- C** Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- D** Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- E** **QuickZoom** to completed Form 4852 for reference . . . . . ► \_\_\_\_\_

## State Tax Refund Worksheet -- Smart Worksheet

**2022 Federal Form 1040 Information Smart Worksheet**

Use this worksheet to compute taxable refund amount? . . . . . ☒ Yes ☐ No  
 If no, skip this Smart Worksheet. Total refunds from Line 1 column (b) will be reported as income.

**A** Did you itemize deductions in 2022? . . . . . ☒ Yes ☐ No

If no, none of your refund from 2022 is reportable as income. Do not complete the remainder of this worksheet.

**B** Enter the amount from your 2022 Schedule A, line 5a, State and local tax . . . . . 577.

If none, enter zero, and do not complete the remainder of this worksheet.

**C** Which type of taxes were deducted on your 2022 Schedule A, line 5a?

**1** Income taxes . . . . . ☒  
**2** General sales taxes (2022 Schedule A, box 5a, was checked) . . . . . ☐  
**3** Not applicable . . . . . ☐

If general sales taxes were deducted, none of the refund from 2022 is reportable as income. Do not complete the remainder of this worksheet.

**D** Enter the deduction for general sales taxes that could have been taken in 2022

if you know that amount. . . . . \_\_\_\_\_

**E** What was your filing status for 2022?

☐ Single  
☒ Married filing jointly  
☐ Married filing separately  
☐ Married filing separately and your spouse itemized deductions  
☐ Head of household  
☐ Qualifying surviving spouse

**F** Could be claimed as a dependent by someone else in 2022? . . . . . ☐ Yes ☒ No

**G** If yes, enter your earned income for 2022 . . . . . \_\_\_\_\_

**Enter the following amounts from your 2022 Form 1040:**

**H** Line 11, Adjusted gross income . . . . . -827,896.

**I** Line 12, Itemized deductions or standard deduction . . . . . 29,864.

**J** Total number of boxes checked under Standard deduction for age and blindness . . . 1

**K** Line 15, Taxable income. Line K less line L (if less than zero, enter as negative). . . . . -857,760.

**L** Line 16, Tax . . . . . 0.

**M** Sch 2, Line 1, Alternative minimum tax . . . . . \_\_\_\_\_

**N** Sch 2, Line 2, Excess advance premium tax credit repayment . . . . . \_\_\_\_\_

**O** Line 18, Total tax before credits . . . . . 0.

**P** Line 22, Total tax after credits . . . . . 0.

**Enter the following amounts from your 2022 Schedule A, Itemized Deductions:**

**Q** Line 7, Taxes . . . . . 3,299.

**1** Line 5b, State and local real estate taxes . . . . . 1,720.

**2** Line 5c, State and local personal property taxes . . . . . 1,002.

**3** Line 5e, State and local taxes after limitation . . . . . 3,299.

## State Tax Refund Worksheet -- Smart Worksheet

**Recomputation of 2022 Federal Income Tax Return**

Note: Parts V and VI require recomputation of your 2022 federal income tax return.

If recomputation is **not** available, check here and do not complete Parts V and VI . . . . . ☐

## Social Security Benefits Worksheet -- Smart Worksheet

**Earlier Year Lump-Sum Benefits Smart Worksheet**

If you received a lump-sum payment that includes benefits for one or more earlier years after 1983, **QuickZoom** to the Earlier Year Lump-Sum Social Security Worksheet to enter lump-sum payment for an earlier year(s) . . . . . ►

If earlier year payments are entered, check this box to **not** make the lump-sum election . . . . . ► ☐

## Tax and Interest Deduction Worksheet -- Smart Worksheet

**Mortgage Interest Limited Smart Worksheet**

If your mortgage interest deduction needs to be limited for one of the following reasons, use the Deductible Home Mortgage Interest Worksheet to determine the amount to be reported on lines **A**, **B**, and **C** below:

- The principal amount of your mortgage and home equity debt is over \$750,000 (\$375,000 if married filing separate), or
- You had home debt that was **not** used to buy, build or substantially improve your home that secures the loan

**QuickZoom** to Deductible Home Mortgage Interest Worksheet . . . . . ►

**Does your mortgage interest need to be limited:** Yes . . . ☐ No . . . ☒

**A Home mortgage interest and points reported on Form 1098:**

- 1 Mortgage interest and points from the Home Mortgage Interest Worksheet . . . . . 24,021.
- 2 Limited amount to report on line 5a below . . . . . \_\_\_\_\_

**B Home mortgage interest not reported on Form 1098:**

- 1 Mortgage interest from the Home Mortgage Interest Worksheet . . . . . \_\_\_\_\_
- 2 Limited amount to report on line 6a below . . . . . \_\_\_\_\_

**C Points not reported on Form 1098:**

- 1 Points not on Form 1098 from the Home Mortgage Interest Worksheet . . . . . \_\_\_\_\_
- 2 Limited amount to report on line 7a below . . . . . \_\_\_\_\_

## Home Mortgage Interest Worksheet (Computershare Holdings, Inc d/b/a Specialized Loan Servicing LLC) -- Smart Worksheet

<b>Home Mortgage Interest Limitation Smart Worksheet</b>					
<b>A</b>	Loan refinanced in 2023 with a new 1098? (not most recent 1098)	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
<b>B</b>	Was this loan the result of refinancing a previous loan?	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
	Was cash ever taken out as part of a refinance?	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
	Enter the origination date of the original loan . . . . .				
	Enter the purchase price of the original loan . . . . .				
<b>C</b>	Were all loan proceeds used to purchase, build, or improve the home secured by this loan? (see help if this loan is a refinance loan)	<b>Yes</b>	<input checked="" type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
	If no, amount used to purchase, build, or improve this home (see help) . . . . .				
<b>D</b>	Debt originated before 12/14/2017 and debt amount has not increased since origination OR Home purchase under contract before 12/15/2017 and closed before 4/1/2018? (no cash out refinances after 12/14/2017 in both cases)	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
<b>E</b>	Date loan was paid off, if paid off in 2023 . . . . .				
<b>F</b>	Outstanding mortgage principal as of 12/31/2023 (or pay-off date, if applicable) . . . .				
	Check if you had only one 1098 . . . . .	<input type="checkbox"/>			
<b>G</b>		<b>Total</b>	<b>Post-12/15/17 Home Debt</b>	<b>10/14/87 - 12/15/17 Home Debt</b>	<b>Pre-10/14/87 Home Debt</b>
<b>1</b>	Interest paid in 2023 . . . . .	24,021.10	24,021.10		
<b>2</b>	Total points . . . . .				
<b>3</b>	Beginning balance . . . . .	430,434.78	430,434.78		
<b>4</b>	Borrowed in 2023 . . . . .				
<b>5</b>	Principal applied . . . . .				
<b>6</b>	Ending balance . . . . .				
<b>7</b>	Acquisition debt . . . . .	430,434.78	430,434.78		
<b>8</b>	Acquisition interest . . . . .	24,021.10	24,021.10		
<b>9</b>	Deductible points . . . . .				

## Home Mortgage Interest Worksheet (Computershare Holdings, Inc d/b/a Specialized Loan Servicing LLC) -- Smart Worksheet

<b>Important:</b> This form calculates a "temporary" tax provision. This credit will be calculated for eligible payees prior to the expiration date shown below. If the expiration date shows "Expired", this information will not be used in any calculations or included in your return. Expired temporary provisions are sometimes renewed retroactively, so completing info for expired provisions will allow this return to automatically be updated if/when this provision is renewed.	
<b>Temporary tax provision</b>	<b>Expiration Date</b>
Mortgage Insurance Premium Deduction (sec. 163(h)(3))	Expired

## Earned Income Worksheet -- Smart Worksheet

<b>Medicaid Waiver Payments for the Earned Income Credit and Additional Child Tax Credit Smart Worksheet</b>	
<b>A</b> Check box if any wages are Medicaid Waiver Payments that you choose to <b>include</b> in earned income	<div style="text-align: right;">           Taxpayer . . . . . <input type="checkbox"/>            Spouse . . . . . <input type="checkbox"/> </div>

## Earned Income Worksheet -- Smart Worksheet

<b>b1</b> Taxable scholarship/fellowship amount	_____ 0 .	_____ 0 .	_____ 0 .
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## Form 1116 (COPY 1) -- Foreign Tax Credit Comp Wks -- Form 1116 (COPY 1) -- Foreign Tax Credit Comp Wks -- Smart Worksheet

<p align="center"><b>Foreign Qualified Dividends and/or Capital Gains Adjustment Smart Worksheet</b></p> <p align="center"><i>See Tax Help for additional information.</i></p> <p>Check the box to make adjustments for foreign qualified dividends and/or capital gains for line 1 . . . . . <input type="checkbox"/></p>
--

## Form 1116 (COPY 1) -- Foreign Tax Credit Comp Wks -- Form 1116 (COPY 1) -- Foreign Tax Credit Comp Wks -- Smart Worksheet

<p align="center"><b>Form 1116, Line 18 Adjustment Exception Smart Worksheet</b></p> <p align="center"><i>See Tax Help for additional information.</i></p> <p><b>A</b> Total foreign source qualified dividends and capital gains from all copies of Form 1116 are less than \$20,000 . . . . . <input checked="" type="checkbox"/></p> <p><b>B</b> Total foreign source qualified dividends and capital gains from all copies of Form 1116 are NOT less than \$20,000 . . . . . <input type="checkbox"/></p> <p><b>C</b> Qualifies for Form 1116, line 18 Adjustment Exception . . . . . <input checked="" type="checkbox"/></p>
---

Additional Information From 2023 Federal Tax Return

Form 1116: Foreign Tax Credit  
Foreign Taxes (A)

Line 3

Explanation Statement

Other Deduction Statement
See attached Statement showing Foreign Tax Credit from working in China 2013-2018 and paying large taxes on employment there.

Carryover Worksheet

Line 18 (1st col)

Itemization Statement

Description	Amount
	0.
Total	0.

# File by Mail Instructions for your 2023 Arizona Tax Return

Important: Your taxes are not finished until all required steps are completed.



James K Lockett & Yuhui Liu  
9850 East Windrose Drive  
Scottsdale, AZ 85260

<b>Balance Due/Refund</b>	Your Arizona state tax return (Form 140) shows you are due a refund of \$1,503.00.		
<b>What You Need to Mail</b>	<p>Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return.</p> <p>Attach the Form(s) W-2 to the back of your return.</p> <p>Do not staple your return.</p> <p>Do not staple any documents, schedules, or payments to your return.</p> <p>Mail your return and attachments to: Arizona Department of Revenue P.O. Box 52138 Phoenix, AZ 85072-2138</p> <p>Deadline: Postmarked by April 15, 2024</p> <p>Don't forget correct postage on the envelope.</p>		
<b>What You Need to Keep</b>	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print Center, then print a copy or save as PDF for your records.		
<b>2023 Arizona Tax Return Summary</b>	Taxable Income	\$	0.00
	Total Tax	\$	0.00
	Total Payments/Credits	\$	1,503.00
	Amount to be Refunded	\$	1,503.00
<b>Special Formatting</b>	Your printed state tax forms may have special formatting on them, such as bar codes or other symbols. This is to enable fast processing. Don't worry, these forms have been approved by your taxing authority and are acceptable for printing and mailing.		

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Place any required federal and AZ schedules or other documents after Form 140.

82F ☐ Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 12 0 2 3 AND ENDING 6 6 F

Your First Name and Middle Initial <b>1</b> James K		Last Name Lockett	<b>Enter your SSN(s).</b> 534   60   2998 Spouse's Social Security No. 677   28   4731 Daytime Phone (with area code) <b>94</b> (619) 405-5321	
Spouse's First Name and Middle Initial (if box 4 or 6 checked) <b>1</b> Yuhui		Last Name Liu		
Current Home Address - number and street, rural route <b>2</b> 9850 East Windrose Drive		Apt. No.		
City, Town or Post Office <b>3</b> Scottsdale		State AZ	ZIP Code 85260	Last Names Used in Last Four Prior Year(s) (if different) <b>97</b>

<b>FILING STATUS</b>	<b>4</b> <input checked="" type="checkbox"/> Married filing joint return	<b>4a</b> <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b> <b>88</b>		
	<b>5</b> <input type="checkbox"/> Head of household. Enter name of qualifying child or dependent on next line.				
	<b>6</b> <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security Number above.				
	<b>7</b> <input type="checkbox"/> Single				
	<b>↓ Enter the number claimed. Do not put a check mark.</b>				
<b>EXEMPTIONS</b>	<b>8</b> <input type="checkbox"/> Age 65 or over (you and/or spouse)	<b>If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.</b>	<b>81</b> PM	<b>80</b> RCVD	
	<b>9</b> <input type="checkbox"/> Blind (you and/or spouse)				
	<b>10a</b> <input type="checkbox"/> Dependents: Under age of 17.				<b>10b</b> <input type="checkbox"/> Dependents: Age 17 and over.
	<b>11a</b> <input type="checkbox"/> Qualifying parents and grandparents				

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box ☐ and complete page 4, Part 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) Dependent Age included in: 1 (Box 10a) 2 (Box 10b)	(f) if you did not claim this person on your federal return due to educational credits
<b>10c</b>	Thomas	Lockett	Son	12	<input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>10d</b>					<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>
<b>10e</b>					<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box ☐ and complete page 4, Part 2.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) IF AGE 65 OR OVER	(f) IF DIED IN 2023
<b>11b</b>					<input type="checkbox"/>	<input type="checkbox"/>
<b>11c</b>					<input type="checkbox"/>	<input type="checkbox"/>

Additions	12	Federal adjusted gross income (from your federal return)	12	-934,103	00
	13	Small Business Income: 13S <input type="checkbox"/> check the box if you are filing Arizona Form 140-SBI and enter the amount from Form 140-SBI, line 10..	13		00
	14	Modified federal adjusted gross income. Subtract line 13 from line 12.	14	-934,103	00
	15	Non-Arizona municipal interest	15		00
	16	Partnership Income adjustment. See instructions	16		00
Subtractions	17	Total federal depreciation	17		00
	18	Other Additions to Income: Complete <i>Other Additions to Arizona Gross Income</i> schedule on page 5	18		00
	19	Subtotal: Add lines 14 through 18 and enter the total	19	-934,103	00
	20	Total net capital gain or (loss). See instructions	20		00
	21	Total net short-term capital gain or (loss). See instructions	21		00
	22	Total net long-term capital gain or (loss). See instructions	22		00
	23	Net long-term capital gain from assets acquired after December 31, 2011. See instructions.	23	0	00
	24	Multiply line 23 by 25% (.25) and enter the result	24	0	00
	25	Net capital gain derived from investment in qualified small business	25		00
	26	Recalculated Arizona depreciation	26		00
	27	Partnership Income adjustment. See instructions	27		00
	28	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	28		00
	29a	Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)	29a		00
	29b	Exclusion for benefits, annuities and pensions for retired/retainer pay of the uniformed services	29b		00
	30	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)	30	0	00
	31	Certain wages of American Indians	31		00
	32	Pay received for active service as a member of the reserves, national guard or the U.S. armed forces	32		00
	33	Net operating loss adjustment. See instructions	33		00
	34	Contributions to: 34a 529 College Savings Plans <input type="text"/> 00 34b 529A (ABLE accounts) <input type="text"/> 00 add 34a and 34b	34c		00
35	Subtract lines 24 through 34c from line 19. Enter the difference	35	-934,103	00	



Your Name (as shown on page 1)		Your Social Security Number			
James K Lockett & Yuhui Liu		534-60-2998			
Exemptions	36	Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36	0	00
	37	Subtract line 36 from line 35. Enter the difference .....	37	-934,103	00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38	2,100	00
	39	Blind: Multiply the number in box 9 by \$1,500 .....	39		00
	40	Other Exemptions. See instructions.....40E <input type="checkbox"/> Multiply the number in box 40E by \$2,300.....	40		00
Balance of Tax	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41		00
	42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	0	00
	43	Deductions: Check box and enter amount. See instructions .....43I <input checked="" type="checkbox"/> ITEMIZED...43S <input type="checkbox"/> STANDARD	43	31,853	00
	44	If you checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44		00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45	0	00
	46	Tax: Multiply line 45 by 2.5% (.025). Enter the result.....	46	0	00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 31 .....	47		00
	48	Subtotal of tax: Add lines 46 and 47. Enter the total .....	48	0	00
	49	Dependent Tax Credit. See instructions .....	49	25	00
	50	Family income tax credit (from the worksheet - see instructions).....	50	120	00
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 62.....	51		00
	52	Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0" .....	52	0	00
Total Payments and Refundable Credits	53	2023 AZ income tax withheld.....	53	274	00
	54	2023 AZ estimated tax payments..54a <input type="checkbox"/> 652 <input type="checkbox"/> 00 Claim of Right 54b <input type="checkbox"/> 00 Add 54a and 54b. 54c	54c	652	00
	55	2023 AZ extension payment (Form 204) .....	55		00
	56	Increased Excise Tax Credit (from the worksheet - see instructions) .....	56	75	00
	57	Property Tax Credit from Arizona Form 140PTC .....	57	502	00
	58	Other refundable credits: Check the box(es) and enter the total amount.....581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 334 583 <input type="checkbox"/> 349	58		00
	59	Total payments and refundable credits: Add lines 53 through 58. Enter the total.....	59	1,503	00
	60	TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63.....	60		00
Tax Due or Overpayment	61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61	1,503	00
	62	Amount of line 61 to be applied to 2024 estimated tax.....	62	0	00
Voluntary Gifts	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference .....	63	1,503	00
	64 - 74 Voluntary Gifts to:				
	Solutions Teams Assigned to Schools.....64 <input type="checkbox"/> 00 Arizona Wildlife.....65 <input type="checkbox"/> 00				
	Child Abuse Prevention .....66 <input type="checkbox"/> 00 Domestic Violence Services.....67 <input type="checkbox"/> 00 Political Gift.....68 <input type="checkbox"/> 00				
	Neighbors Helping Neighbors.....69 <input type="checkbox"/> 00 Special Olympics.....70 <input type="checkbox"/> 00 Veterans' Donations Fund.....71 <input type="checkbox"/> 00				
	I Didn't Pay Enough Fund.....72 <input type="checkbox"/> 00 Sustainable State Parks and Road Fund.....73 <input type="checkbox"/> 00 Spay/Neuter of Animals.....74 <input type="checkbox"/> 00				
	75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican				
	76 Estimated payment penalty .....				
	77 771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included				
	78 Add lines 64 through 74 and 76; enter the total.....				
Penalty	78				
	79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 .....				
Refund or Amount Owed	Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>				
	98 C <input type="checkbox"/> Checking or ROUTING NUMBER ACCOUNT NUMBER				
	S <input type="checkbox"/> Savings				
80 AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....					
80					

PLEASE SIGN HERE	Under penalties of perjury, I declare that I have read this return and any documents with it, 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	Legal consultant OCCUPATION
	SPOUSE'S SIGNATURE		DATE	Sales Consultant SPOUSE'S OCCUPATION
	Self Prepared PAID PREPARER'S SIGNATURE		DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
	PAID PREPARER'S STREET ADDRESS		PAID PREPARER'S TIN	
	PAID PREPARER'S CITY		STATE	ZIP CODE
			PAID PREPARER'S PHONE NUMBER	

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140.  
If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

Arizona Form  
**140PTC****Property Tax Refund (Credit) Claim**

FOR CALENDAR YEAR

**2023**

You must file this form or Arizona Form 204 by April 15, 2024.

**82F** ☐ **Check box 82F if filing under extension****95** ☐ **Check box 95 if amending claim for tax year 2023**

<b>1</b> Your First Name and Middle Initial James K		Last Name Lockett		<b>Enter your SSN(s).</b>	Your Social Security Number 534   60   2998	
<b>1</b> Spouse's First Name and Middle Initial (if a joint claim) Yuhui		Last Name Liu			Spouse's Social Security No. 677   28   4731	
Current Home Address - number and street, rural route <b>2</b> 9850 East Windrose Drive					Apt. No. Daytime Phone (with area code) <b>94</b> (619) 405-5321	
<b>3</b> City, Town or Post Office Scottsdale		State AZ	ZIP Code 85260	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b> <b>88</b>		
<b>79</b> Your Date of Birth (required) 11   11   1953						

**QUALIFICATIONS FOR CREDIT** (Check the boxes that apply):

- 4** On December 31, 2023, were you renting or did you own? If you own a mobile home but rent the space, check "Rent" ..... **4** ☐ Rent ☒ Own
- 5** Were you an Arizona resident for all of 2023?  
If "No", **STOP**. You do not qualify ..... **5** ☒ Yes ☐ No
- 6** Did you pay property taxes on your home, pay rent, or pay a combination of both in 2023? See instructions for qualifications.  
If "No", **STOP**. You do not qualify ..... **6** ☒ ☐
- 7** Is this the only Property Tax Refund being claimed in your household?  
If "No", **STOP**. You do not qualify ..... **7** ☒ ☐
- 8** Were you age 65 or older in 2023? **Enter your birth date in box 79 above**.... **8** ☒ ☐
- 9** Did you receive Title 16, SSI payments in 2023? **If "Yes", include proof.**  
If you answered "No" to both 8 and 9, **STOP**. You do not qualify. .... **9** ☐ ☒

<b>81</b> PM	<b>80</b> RCVD
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**INCOME****10** Total Household Income: Enter the amount from page 2, Part 1, line J, column 4 ..... **10** 0 00**CREDIT**

- 11 a** If you lived alone, enter the amount of credit from page 2, Part 1, Schedule 1, and check the box..... **11a** ☐ Schedule 1
- b** If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Part 1, Schedule 2, and check the box..... **11b** ☒ Schedule 2 **11** 502 00
- 12** If you owned your property, enter property taxes actually paid during 2023. **Include proof of property taxes paid during 2023** ..... **12** 3,286 00
- 13** If you rented, enter property taxes paid by your landlord on your portion of rents. Include Form 201 ..... **13** 00
- 14** Total property taxes paid in 2023. Add lines 12 and 13..... **14** 3,286 00
- 15** **Amount of Property Tax Credit:** Enter the smaller of line 11 or line 14..... **15** 502 00

**16** If you have been claimed as a dependent on anyone else's tax return, complete the following:

Name Of Taxpayer Who Claimed You	Social Security Number
Address:	

If you are not claimed as a dependent on anyone else's tax return, turn the form over and complete Part 2.

If someone else claims you as a dependent, skip lines 17 and 18, and complete line 19.

- 17** Credit for increased excise taxes **from Form 140PTC, page 2, Part 2, line 6** ..... **17** 75 00
- 18** Enter the number from page 2, Part 2, line 2, here ..... **18** 1
- 19** **Total Credit:** Add lines 15 and 17, and enter the total. See the instructions if you have to file Arizona Form 140 or Form 140A ..... **19** 577 00

**Direct Deposit of Refund:** **Check box 19A** if your deposit will be ultimately placed in a **foreign account**; see instructions. **19A** ☐

<b>98</b> <input type="checkbox"/> Checking or <input checked="" type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER

If this is your first claim for 2023, **STOP HERE AND GO TO THE SIGNATURE BOX ON PAGE 2**. If this is an amended claim, complete lines 20 through 22, and **check box 95 at the top of the form**.**AMENDED**

- 20** Enter the amount from line 5 of the worksheet on page 6 of the instructions ..... **20** 00
- 21** Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19 ..... **21** 00
- 22** Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include your payment with Form 140PTC ..... **22** 00

Continued on page 2 →

Part 1 Schedule of Household Income		(1) YOU	(2) YOUR SPOUSE	(3) OTHER PERSONS	(4) TOTAL (1+2+3)
A	Salaries, wages, tips, etc., received in 2023.....	0	34,246	0	34,246
B	Dividend and interest income received in 2023 .....	54	52		106
C	Business and farm income.....	-968,160	0	0	-968,160
D	Gain or loss from sale or exchange of property .....	1,500	0	0	1,500
E	Pension and annuity income. Include Arizona state and local retirement benefits, civil service, and military retirement. Do not include social security or railroad retirement benefits .....	0	0	0	0
F	Rent and royalty income .....	0	0	0	0
G	S corporation, partnership, estate, and trust income .....	0	0	0	0
H	Alimony .....	0	0	0	0
I	Other Income: Specify source on separate sheet.....	0	0	0	0
J	Total household income: Add lines A through I in column (4). Enter here and on the front of this form, line 10 .....				0

Use the amount on line J, column 4, to compute your credit from the proper schedule below.

2023 Schedule 1 If you live alone, use this Schedule.				2023 Schedule 2 If you live with your spouse or another person, use this Schedule.			
Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit
\$ 0 - 1,750	\$502	\$ 2,751 - 2,850	\$256	\$ 0 - 2,500	\$502	\$ 4,001 - 4,150	\$256
1,751 - 1,850	479	2,851 - 2,950	234	2,501 - 2,650	479	4,151 - 4,300	234
1,851 - 1,950	457	2,951 - 3,050	212	2,651 - 2,800	457	4,301 - 4,450	212
1,951 - 2,050	435	3,051 - 3,150	189	2,801 - 2,950	435	4,451 - 4,600	189
2,051 - 2,150	412	3,151 - 3,250	167	2,951 - 3,100	412	4,601 - 4,750	167
2,151 - 2,250	390	3,251 - 3,350	145	3,101 - 3,250	390	4,751 - 4,900	145
2,251 - 2,350	368	3,351 - 3,450	123	3,251 - 3,400	368	4,901 - 5,050	123
2,351 - 2,450	345	3,451 - 3,550	100	3,401 - 3,550	345	5,051 - 5,200	100
2,451 - 2,550	323	3,551 - 3,650	78	3,551 - 3,700	323	5,201 - 5,350	78
2,551 - 2,650	301	3,651 - 3,750	56	3,701 - 3,850	301	5,351 - 5,500	56
2,651 - 2,750	279	3,751 and up	0	3,851 - 4,000	279	5,501 and up	0

Enter the amount of credit on the front of this form, line 11.

Part 2 Credit for Increased Excise Taxes

Do not complete Part 2 if you completed line 16 on page 1 of Form 140PTC. Do not complete Part 2 if you were sentenced for at least 60 days of 2023 to a county, state, or federal prison. **Note:** If you are filing a joint Property Tax Credit claim with your spouse, and you are also claiming the Excise Tax Credit on Form 140PTC, you cannot claim the Excise Tax Credit for your spouse if your spouse was sentenced for at least 60 days during 2023 to a county, state or federal prison.

1 List dependents. See the instructions.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023
1a	Thomas Lockett	721-99-3745	Son	12
1b				
1c				

2	Enter total number of dependents listed on lines 1a through 1c. Also, enter this amount on Form 140PTC, page 1, line 18.....	2	1
3	If you are married filing a joint claim, enter the number "2" here. Otherwise, enter the number "1" .....	3	2
4	Add the amount on line 2 and line 3, and enter the total .....	4	3
5	Multiply the amount on line 4 by \$25, and enter the result .....	5	75 00
6	Enter the smaller of line 5 or \$100. Also, enter this amount on Form 140PTC, page 1, line 17 .....	6	75 00

PLEASE SIGN HERE	Under penalties of perjury, I declare that I have read this return and any documents with it, 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	Legal consultant OCCUPATION	
	→ SPOUSE'S SIGNATURE	DATE	Sales Consultant SPOUSE'S OCCUPATION	
	Self Prepared PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)	
	PAID PREPARER'S STREET ADDRESS		PAID PREPARER'S TIN	
	PAID PREPARER'S CITY STATE ZIP CODE		PAID PREPARER'S PHONE NUMBER	

Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138

For the calendar year 2023 or fiscal year beginning           2023 and ending           .

<b>Part 1</b>	<b>Nonrefundable Individual Tax Credits Available:</b> Enter total available tax credits.
---------------	---

		(a) Current Year Credit	(b) Available Carryover	(c) Total Available Credit (a) + (b)	
1	Credit for Increased Research Activities – Individuals..... Form 308-I ▶	1			00
2	Credit for Taxes Paid to Another State or Country..... Form 309 ▶	2			00
3	Credit for Solar Energy Devices ..... Form 310 ▶	3	1,000	1,000	00
4	Agricultural Water Conservation System Credit ..... Form 312 ▶	4			00
5	Pollution Control Credit..... Form 315 ▶	5			00
6	Credit for Contributions to Qualifying Charitable Organizations.. Form 321 ▶	6			00
7	Credit for Contributions Made or Fees Paid to Public Schools.... Form 322 ▶	7			00
8	Credit for Contributions to Private School Tuition Organizations Form 323 ▶	8			00
9	Credit for Agricultural Pollution Control Equipment..... Form 325 ▶	9			00
10	Credit for Donation of School Site ..... Form 331 ▶	10			00
11	Credit for Employing National Guard Members..... Form 333 ▶	11			00
12	Credit for Business Contributions by an S Corporation to School Tuition Organizations - Individual ..... Form 335-I ▶	12			00
13	Credit for Solar Energy Devices – Commercial and Industrial Applications..... Form 336 ▶	13			00
14	Credit for Investment in Qualified Small Businesses..... Form 338 ▶	14			00
15	Credit for Donations to the Military Family Relief Fund ..... Form 340 ▶	15			00
16	Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual ..... Form 341-I ▶	16			00
17	Renewable Energy Production Tax Credit..... Form 343 ▶	17			00
18	Credit for New Employment..... Form 345 ▶	18			00
19	Additional Credit for Increased Research Activities for Basic Research Payments ..... Form 346 ▶	19			00
20	Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the allowable credit on Arizona Form 323). Form 348 ▶	20			00
21	Credit for Contributions to Qualifying Foster Care Charitable Organizations ..... Form 352 ▶	21			00
22	Healthy Forest Production Tax Credit..... Form 353 ▶	22			00
23	Affordable Housing Tax Credit..... Form 354 ▶	23			00
24	Credit for Entity-Level Income Tax..... Form 355 ▶	24			00
25	Reserved.....	25			
26	<b>Total available nonrefundable tax credits:</b> Add lines 1 through 24.....	26		1,000	00

Continued on page 2 ➔



***You must include Form 301 and the corresponding credit form(s) for which you computed your credit(s) with your individual income tax return.***

Your Name (as shown on page 1)	Your Social Security Number
James K Lockett & Yuhui Liu	534-60-2998

**Part 2 Application of Tax Credits and Recapture:** Enter tax, recapture tax, and tax credits used this taxable year.

27	Tax from Form 140, line 46; or Form 140PY, line 56; or Form 140NR, line 56; or Form 140X, line 37.....	27	0	00
28	Tax from Recapture of Credit for Motion Picture Production Costs from Form 334, line 15..	28	00	
29	Tax from Recapture of Credit for Qualified Facilities from Form 349, line 19.....	29	00	
30	Tax from Recapture of Credit for Affordable Housing from Form 354, line 12.....	30	00	
31	Recapture Total: Add lines 28, 29 and 30. Enter here and on Form 140, line 47; or Form 140PY, line 57; or Form 140NR, line 57; or Form 140X, line 38.....	31		00
32	Subtotal: Add lines 27 and 31.....	32	0	00
33	Family Income Tax Credit from Form 140, line 50; or Form 140PY, line 60; or Form 140X, box 40a; <b>plus</b> Dependent Tax Credit from Form 140, line 49; or Form 140PY, line 59; or Form 140NR, line 59; or Form 140X, box 40b.....	33	145	00
34	Subtract line 33 from line 32. Enter the difference. If less than zero, enter "0".....	34	0	00

**Nonrefundable Tax Credits Used This Taxable Year:** Enter amounts actually used from Part 1.

35	Credit for Increased Research Activities – Individuals..... Form 308-I ▶	35		00
36	Credit for Taxes Paid to Another State or Country.....Form 309 ▶	36		00
37	Credit for Solar Energy Devices .....Form 310 ▶	37	0	00
38	Agricultural Water Conservation System Credit .....Form 312 ▶	38		00
39	Pollution Control Credit.....Form 315 ▶	39		00
40	Credit for Contributions to Qualifying Charitable Organizations.....Form 321 ▶	40		00
41	Credit for Contributions Made or Fees Paid to Public Schools.....Form 322 ▶	41		00
42	Credit for Contributions to Private School Tuition Organizations.....Form 323 ▶	42		00
43	Credit for Agricultural Pollution Control Equipment.....Form 325 ▶	43		00
44	Credit for Donation of School Site .....Form 331 ▶	44		00
45	Credit for Employing National Guard Members.....Form 333 ▶	45		00
46	Credit for Business Contribution by an S Corporation to School Tuition Organizations - Individual ..... Form 335-I ▶	46		00
47	Credit for Solar Energy Devices – Commercial and Industrial Applications .....Form 336 ▶	47		00
48	Credit for Investment in Qualified Small Businesses.....Form 338 ▶	48		00
49	Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 15 or Part 2, line 32.....Form 340 ▶	49		00
50	Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual.. Form 341-I ▶	50		00
51	Renewable Energy Production Tax Credit.....Form 343 ▶	51		00
52	Credit for New Employment.....Form 345 ▶	52		00
53	Additional Credit for Increased Research Activities for Basic Research Payments..Form 346 ▶	53		00
54	Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the maximum allowable credit on Arizona Form 323) ..Form 348 ▶	54		00
55	Credit for Contributions to Qualifying Foster Care Charitable Organizations .....Form 352 ▶	55		00
56	Healthy Forest Production Tax Credit.....Form 353 ▶	56		00
57	Affordable Housing Tax Credit.....Form 354 ▶	57		00
58	Credit for Entity-Level Income Tax.....Form 355 ▶	58		00
59	Reserved.....	59		
60	<b>Tax credits used from Form 301:</b> Add lines 35 through 58 .....	60	0	00
61	<b>Tax credits used from Form 301-SBI,</b> line 66.....	61		00
62	<b>Total Tax Credits Used:</b> Add line 60 and 61. Enter this amount on Form 140, line 51; or Form 14PY, line 61; or Form 140NR, line 60; or Form 140X, line 41. <b>Total credits used cannot be more than line 34.</b> .....	62	0	00



**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

James K Lockett &amp; Yuhui Liu

Your social security number

534-60-2998

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- |          |   |          |
|----------|---|----------|
| <b>1</b> | Medical and dental expenses (see instructions)                        | 3,056    |
| <b>2</b> | Enter amount from Form 1040 or 1040-SR, line 11                       | -934,103 |
| <b>3</b> | Multiply line 2 by 7.5% (0.075)                                       | 0        |
| <b>4</b> | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 3,056    |

**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 ☐**5a** 926**b** State and local real estate taxes (see instructions)**5b** 3,286**c** State and local personal property taxes**5c** 564**d** Add lines 5a through 5c**5d** 4,776**e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)**5e** 4,776**6** Other taxes. List type and amount:**6****7** Add lines 5e and 6**7** 4,776**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 ☐**a** Home mortgage interest and points reported to you on Form 1098. See instructions if limited**8a** 24,021**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** 24,021**9** Investment interest. Attach Form 4952 if required. See instructions**9****10** Add lines 8e and 9**10** 24,021**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** 0**12** Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500**12****13** Carryover from prior year**13****14** Add lines 11 through 13

Limited

**14****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** 31,853**18** If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

**Include with your return.**

Your Name as shown on Form 140	Your Social Security Number
James K Lockett	534   60   2998
Spouse's Name as shown on Form 140 (if filing joint)	Spouse's Social Security Number
Yuhui Liu	677   28   4731

To itemize on your Arizona return, you must first complete a federal Schedule A even if you did not itemize on your federal return. Use Form 140 Schedule A to adjust the amount shown on the federal Schedule A. Complete Form 140 Schedule A **only if you are making changes** to the amount shown on the federal Schedule A. See instructions for details.

**Adjustment to Medical and Dental Expenses**

1 Medical and dental expenses.....	1	3,056	00
2 Medical expenses allowed to be taken as a federal itemized deduction.....	2	3,056	00
3 If line 1 is the same as or more than line 2, subtract line 2 from line 1; otherwise, go to line 4.....	3	0	00
4 If line 2 is more than line 1, subtract line 1 from line 2.....	4		00

**Adjustment to Interest Deduction**

5 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2023 that is equal to the amount of your 2023 federal credit.....	5		00
---	---	--	----

**Adjustments to Charitable Contributions**

6 Amount of charitable contributions for which you are claiming a credit under Arizona law.....	6		00
---	---	--	----

**Adjustment to State Income Taxes**

7 Amount of state income taxes deducted on the federal Schedule A that are for contributions to a charity for which an Arizona credit was received. If your tax deductions were limited on your federal Schedule A complete the worksheet on page 2 to determine the adjustment on this line.....	7		00
---	---	--	----

**Other Adjustments**

8 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax.....	8		00
---	---	--	----

**Adjusted Itemized Deductions**

9 Add the amounts on lines 3 and 5.....	9	0	00
10 Add the amounts on lines 4, 6, 7, and 8.....	10		00
11 Total federal itemized deductions allowed to be taken on federal return.....	11	31,853	00
12 Enter the amount from line 9 above.....	12	0	00
13 Add lines 11 and 12.....	13	31,853	00
14 Enter the amount from line 10 above.....	14		00
15 Arizona itemized deductions: Subtract line 14 from line 13. Enter the difference here. Also, enter the amount on Form 140, page 2, line 43. If less than zero, enter "0".....	15	31,853	00



**You must include a copy of federal Form 1040, Schedule A with your return if you itemize your deductions.**



Your Name (as shown on page 1) James K Lockett	Your Social Security Number 534-60-2998
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## 2023 Form 140 Schedule A Adjustment to State Income Taxes

**Arizona Revised Statutes § 43-1042 was amended to require taxpayers to reduce the amount of itemized deductions for amounts used to claim an Arizona credit even if the amount was deducted on the federal return as state income taxes paid rather than as charitable contributions.**

If you claimed income taxes on your federal 1040 Schedule A, complete the following worksheet to determine the amount of your adjustment to enter on page 1, line 7.

<b>1A</b>	Total state income taxes on the federal Schedule A before applying the federal limitations.....	<b>1A</b>		00
<b>2A</b>	Amount included in the line 1A for which you claimed an Arizona credit.....	<b>2A</b>		00
<b>3A</b>	Subtract line 2A from line 1A. Enter the difference.....	<b>3A</b>		00
<b>4A</b>	Limit from federal Schedule A. Enter \$10,000 (\$5,000 if married filing separate)..	<b>4A</b>		00
<b>5A</b>	Enter the smaller of line 3A or 4A.....	<b>5A</b>		00
<b>6A</b>	Enter total state income taxes claimed on federal Schedule A (after limitation).....	<b>6A</b>		00
<b>7A</b>	Subtract line 5A from line 6A. This is the amount of your Arizona adjustment. Enter the amount on page 1, line 7.....	<b>7A</b>		00

**Additional Dependents Worksheet****2017**

Keep for your records

Name

James K Lockett &amp; Yuhui Liu

Social Security Number

534-60-2998

Type of Dep	First Name	Last Name	Date of birth (mm/dd/yyyy)	Social security number	Relationship	No. mos in home
	Stillborn Certificate Number		Deceased			
D	Thomas	Lockett	11/30/2004	721-99-3745	Son	12

**Enter additional dependents below**

Type of Dep	First Name	Last Name	Date of birth (mm/dd/yyyy)	Social security number	Relationship	No. mos in home
	Stillborn Certificate Number		Deceased			

**Dependent Information:**

In the 'Type of Dep' column above, select the appropriate code for each dependent listed:

- D — Dependent (Default)
- A — Parent/Ancessor (65 or over, lived 12 months in taxpayer home)
- O — Dependent on AZ only (65 or older, not claimed on federal return)
- E — Dependent on AZ only (student not claimed on federal return to allow federal education credits)
- S — Dependent on AZ only (Stillborn)
- N — N/A (Not a qualified dependent), exclude dependent from tax return

See the government instructions on a main form, dependent section, for more information.

Keep for your records

Name James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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Type of Dep	First Name	Last Name	Date of birth (mm/dd/yyyy)	Social security number	Relationship	No. mos in home
	Stillborn Certificate Number		Deceased	C1	C2	
D	Thomas	Lockett	11/30/2004	721-99-3745	Son	12

Enter additional dependents below

Type of Dep	First Name	Last Name	Date of birth (mm/dd/yyyy)	Social security number	Relationship	No. mos in home
	Stillborn Certificate Number		Deceased	C1	C2	

**Dependent Information:**

In the 'Type of Dep' column above, select the appropriate code for each dependent listed:

- D — Dependent (Default)
- A — Parent/Ancessor (65 or over, lived 12 months in taxpayer home)
- O — Dependent on AZ only (65 or older, not claimed on federal return) (Check box C1 or C2)
  - C1** Check this box if you paid more than 1/4th of the cost of keeping this person in an Arizona nursing care institution, an Arizona residential care institution, or an Arizona assisted living facility. The cost must be more than \$800.
  - C2** Check this box if you paid more than \$800 for either Arizona Health Care or other medical costs for the person during the taxable year.
- E — Dependent on AZ only (student not claimed on federal return to allow federal education credits)
- S — Dependent on AZ only (Stillborn)
- N — N/A (Not a qualified dependent), exclude dependent from tax return

See the government instructions on a main form, dependent section, for more information.

► Keep for your records

Name as Shown on Return

James K Lockett &amp; Yuhui Liu

Social Security Number

534-60-2998

**Family Income Tax Credit Worksheet**

<b>A</b>	Number of dependents listed as type "A", "D", or "E" . . . . .	<u>1</u>
<b>B</b>	If filing status is MFJ, enter the number 2 here. Otherwise, enter the number 1 here . . . . .	<u>2</u>
<b>C</b>	Add lines A and B . . . . .	<u>3</u>
<b>D</b>	Multiply line C by \$40 . . . . .	<u>120.</u>
<b>E</b>	Enter \$240 if MFJ or HOH; enter \$120 if Single or MFS . . . . .	<u>240.</u>
<b>F</b>	Lesser of line D or line E. Enter here and on Form 140, line 50 . . . . .	<u>120.</u>

# Arizona Information Worksheet

2023

► Keep for your records

## Part I - Personal Information

### Taxpayer:

First Name . . . . . James  
 Middle Initial . . . . . K Suffix . . . . .  
 Last Name . . . . . Lockett  
 Social Security No . . . . . 534-60-2998  
 Date of Birth . . . . . 11/11/1953  
 Date of Death . . . . .  
 Daytime Phone . . . . . (619) 405-5321  
 Extension . . . . .

### Spouse:

First Name . . . . . Yuhui  
 Middle Initial . . . . . Suffix . . . . .  
 Last Name . . . . . Liu  
 Social Security No . . . . . 677-28-4731  
 Date of Birth . . . . . 03/25/1968  
 Date of Death . . . . .  
 Daytime Phone . . . . .  
 Extension . . . . .

Home Phone . . . . .

Print this daytime phone on forms . . . . . ☒ Taxpayer daytime ☐ Spouse daytime ☐ Home

Street Address . 9850 East Windrose Drive Apt No. .

City . . . . . Scottsdale State . . . . . AZ ZIP Code . . . . . 85260

Last name(s) in prior years if different from name(s) used in current year . . . . .

## Part II - Main Form

- ☒ Form **140**: Resident Tax Return (Long form) . . . . . ►
- ☐ Form **140A**: Resident Tax Return (Short form) . . . . . ►
- ☐ Form **140NR**: Nonresident Tax Return . . . . . ►
- Enter Nonresident income allocations on Form 140NR . . . . . ►
- ☐ Form **140PY**: Part-Year Resident Tax Return . . . . . ►
- Dates of Residency: From: \_\_\_\_\_ To: \_\_\_\_\_
- Other states of residency: \_\_\_\_\_
- Other country of residency: \_\_\_\_\_
- Enter Part-Year Resident income allocations on Form 140PY . . . . . ►
- ☐ Form **140PTC**: Full-Year Resident Property Tax Refund (Credit Claim) Only . . . . . ►

### Small Business Income Tax Returns:

- ☐ Small Business Income Tax Return Election
- Form 140-SBI: Resident Tax Return . . . . . ►
- Form 140PY-SBI: Part-Year Tax Return . . . . . ►
- Form 140NR-SBI: Nonresident Tax Return . . . . . ►
- ☐ File a zero "0" SBI return if you made 2023 estimated tax payments and are **not** electing to report small business income on the SBI return for tax year 2023.

**QuickZoom** to Form **204-SBI**: Small Business Income Tax Extension Payment . . . . . ►

**QuickZoom** to Form **140X-SBI**: Small Business Amended Income Tax Return . . . . . ►

**Estimated Tax Payments Allocated to Small Business Income Tax Return for 2023**

Total Arizona estimated payments made (including overpayment from 2022 applied) . . . . .  
Amount of above total allocated to Small Business Income Tax . . . . . ▶  
Amount of estimated payments paid toward Personal Income Tax . . . . .

**Military personnel and composite return filers:**

- ☐ You were active duty in Arizona and are filing part-year or nonresident return (Form 140NR or 140PY)  
☐ You are filing a composite return on Form 140NR

**Part III - Filing Status**

- ☒ Married filing joint return  
☐ Injured spouse protection of joint overpayment (Form 203) . . . . . ▶  
☐ Head of household  
Child's First name \_\_\_\_\_ MI \_\_\_\_\_ Last Name \_\_\_\_\_ Suffix \_\_\_\_\_  
☐ Head of household and married in 2023  
☐ Married filing separate return  
☐ Spouse itemized deductions  
☐ Married filing separate with one spouse claiming at least one dependent  
☐ Single

James K Lockett &amp; Yuhui Liu

534-60-2998

Page 2

**Part IV - Other Information**

- ☐ Your Arizona gross income for **2022** was in excess of \$75,000 (\$150,000 if MFJ)  
☐ Someone (such as taxpayer's parent) can claim taxpayer as a dependent  
☐ You qualify as a farmer or fisherman for federal tax purposes  
☐ Itemize even if itemized deductions are less than standard deduction  
☐ Take the standard deduction even if less than itemized deductions  
☐ Check this box if you are a first time Arizona income tax filer

**Increased Excise Tax Credit**

- ☐ You were sentenced to 60 days or more in a county, state or federal prison during tax year 2023  
Credit claimed by another member of the household . . . . .

**Voluntary Gifts**

- |    |  |    |       |
|----|--|----|-------|
| 1  | Solutions Teams Assigned to Schools Fund . . . . . | 1  | _____ |
| 2  | Arizona Wildlife Fund . . . . .                    | 2  | _____ |
| 3  | Child Abuse Prevention Fund . . . . .              | 3  | _____ |
| 4  | Domestic Violence Services . . . . .               | 4  | _____ |
| 5  | I Didn't Pay Enough Fund . . . . .                 | 5  | _____ |
| 6  | Neighbors Helping Neighbors Fund . . . . .         | 6  | _____ |
| 7  | Special Olympics Fund . . . . .                    | 7  | _____ |
| 8  | Veterans' Donations Fund . . . . .                 | 8  | _____ |
| 9  | Sustainable State Parks and Road Fund . . . . .    | 9  | _____ |
| 10 | Spay/Neuter of Animals . . . . .                   | 10 | _____ |
| 11 | Political Gift - select party below . . . . .      | 11 | _____ |
|    | <input type="checkbox"/> Democratic                |    |       |
|    | <input type="checkbox"/> Libertarian               |    |       |
|    | <input type="checkbox"/> Republican                |    |       |

**Part V - Electronic Filing Information****New! E-file consent disclosure:**

By using a computer system and software to prepare and transmit return(s) electronically, I consent to the

disclosure of all information pertaining to my use of the system and software to the Arizona Department of Revenue, as applicable by law, and to the transmission of my tax return(s).

**Yes** **No**  
☐ ☐ Federal PIN(s) will be used (See help)

## Part VI - Direct Deposit Information or Direct Debit Information

**Yes** **No**  
☐ ☐ Do you want to elect direct deposit of state tax refund?  
☐ ☒ Do you want direct debit of state tax payment (Electronic Filing Only)?

Name of Financial Institution (optional) . . . . .  
Account type . . . . . Checking ☐ Savings ☐  
Routing number . . . . .  
Account number. . . . .  
Enter the payment date to withdraw from the account above . . . . .  
State balance-due amount from this return . . . . .

### International ACH Transactions

**Yes** **No**  
☐ ☒ Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

### Small Business Income Tax Returns

**Yes** **No**  
☐ ☐ Do you want to elect direct deposit of state tax refund?  
☐ ☐ Do you want direct debit of state tax payment (Electronic Filing Only)?

Name of Financial Institution (optional) . . . . .  
Account type . . . . . Checking ☐ Savings ☐  
Routing number . . . . .  
Account number. . . . .  
Enter the payment date to withdraw from the account above . . . . .  
State balance-due amount from this return . . . . .

International ACH Transactions for SBI Return

Yes No

☐☐

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

James K Lockett & Yuhui Liu

534-60-2998

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Part VII – Extension Status

Yes No

☐☒

Has the tax return due date been extended by filing IRS Form 4868?

Extended due date . . . . .

QuickZoom to Form 204: Application for Filing Extension . . . . . ▶

Part VIII – Amended Return

☐

You are filing an Arizona amended return for 2023 (See Tax Help)

Current tax year you are amending . . . . .

Payment with original return . . . . .

Overpayment from original return . . . . .

QuickZoom to Form 140X: Individual Amended Income Tax Return . . . . . ▶



Arizona  
**Carryover Worksheet**  
Keep for your records

**2023**

Name(s) Shown on Return James K Lockett & Yuhui Liu	Your Social Security No. 534-60-2998
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**Form 310 - Credit for Solar Energy Devices**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
2018		0.	
2019	1,000.	0.	1,000.
2020		0.	
2021		0.	
2022		0.	
2023	0.	0.	

**Total Amount Used in Current Year . . .** 0.

**Form 321 - Credit for Contributions to Charities that provide Assistance to the Working Poor**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
2018			
2019			
2020			
2021			
2022			
2023			

**Total Amount Used in Current Year . . .**

**Form 322 - Credit for Contributions Made or Fees Paid to Public Schools**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
2018			
2019			
2020			
2021			
2022			
2023			

**Total Amount Used in Current Year . . .**

**Form 323 - Credit for Contributions to *Private* School Tuition Organizations**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
2018			
2019			
2020			
2021			
2022			
2023			

**Total Amount Used in Current Year . . .**

**Form 348 - Credit for Contributions to *Certified* School Tuition Organizations**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
<u>2018</u>	_____	_____	_____
<u>2019</u>	_____	_____	_____
<u>2020</u>	_____	_____	_____
<u>2021</u>	_____	_____	_____
<u>2022</u>	_____	_____	_____
<u>2023</u>	_____	_____	_____

**Total Amount Used in Current Year . . .** \_\_\_\_\_

**Form 352 - Credit for Contributions to Foster Care Charities**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
<u>2018</u>	_____	_____	_____
<u>2019</u>	_____	_____	_____
<u>2020</u>	_____	_____	_____
<u>2021</u>	_____	_____	_____
<u>2022</u>	_____	_____	_____
<u>2023</u>	_____ 0.	_____	_____

**Total Amount Used in Current Year . . .** \_\_\_\_\_

**Form 355 - Credit for Entity-Level Taxes Paid**

(a) Taxable year of original credit	(b) Credit still available for current year	(c) Amount used in current year	(d) Carryover to next year (b) - (c)
<u>2018</u>	_____	_____	_____
<u>2019</u>	_____	_____	_____
<u>2020</u>	_____	_____	_____
<u>2021</u>	_____	_____	_____
<u>2022</u>	_____	_____	_____
<u>2023</u>	_____	_____	_____

**Total Amount Used in Current Year . . .** \_\_\_\_\_

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<b>Total Credits Used for 2023 . . . . .</b>	<u>0.</u>
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aziw1401.SCR 11/07/22

# Tax Payments Worksheet

2023

► Keep for your records

Name James K Lockett & Yuhui Liu	Social Security Number 534-60-2998
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## Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment . . . . .		
2	Second Payment . . . . .		
3	Third Payment . . . . .		
4	Fourth Payment . . . . .		
<b>Additional Payments</b>			
5	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
6	Overpayment from previous year applied to current year . . . . .	6	652.
7	Amount paid with current year extension . . . . .	7	
8	<b>Total tax payments . . . . .</b>	8	652.

## Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2 . . . . .	9	274.
10	State withholding on Forms W-2G . . . . .	10	
11	State withholding on Forms 1099-R . . . . .	11	
12 a	State withholding on Forms 1099-MISC . . . . .	12 a	
b	State withholding on Forms 1099-NEC . . . . .	b	
c	State withholding on Forms 1099-G . . . . .	c	
d	State withholding on Forms 1099-K . . . . .	d	
13	Other state tax withholding . . . . .	13	
14	<b>Total income tax withheld . . . . .</b>	14	274.
15	Date return will be filed and balance paid . . . . .	15	

## Smart Worksheets From 2023 Arizona Tax Return

Form 140: Resident Personal Return (Copy 1) -- Smart Worksheet

<b>Dependent Tax Credit Smart Worksheet (Table I)</b>			
(a)	(b)	(c) Credit amount	(d) Multiply column (b) by column (c)
<b>1</b> Enter number of dependents from page 1, box 10a. . . . .	<u>                    </u>	\$100	<u>                    </u>
<b>2</b> Enter number of dependents from page 1, box 10b. . . . .	<u>                    1                    </u>	\$25	<u>                    25                    </u>
<b>3</b> Credit amount before adjustment. Add lines 1 and 2. Enter total in column (d). . . . .			<u>                    25                    </u>

Form 140: Resident Personal Return (Copy 1) -- Smart Worksheet

<b>Dependent Tax Credit Smart Worksheet (Table II)</b>					
If your filing status is single, married filing separate, or head of household; is your federal adjusted gross income on page 1, line 12, more than \$200,000? . . . .	<table> <tr> <td><b>Yes</b></td> <td><b>No</b></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	<b>Yes</b>	<b>No</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Yes</b>	<b>No</b>				
<input type="checkbox"/>	<input type="checkbox"/>				
If your filing status is married filing joint, is your federal adjusted gross income on page 1, line 12, more than \$400,000? . . . . .	<table> <tr> <td><b>Yes</b></td> <td><b>No</b></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </table>	<b>Yes</b>	<b>No</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Yes</b>	<b>No</b>				
<input type="checkbox"/>	<input checked="" type="checkbox"/>				
<ul style="list-style-type: none"> <li>● If you answered "No", you are not required to reduce the amount of credit computed in Table I. Enter the amount From Table I, line 3 on page 2, line 49.</li> <li>● If you answered "Yes", you are required to reduce the amount of credit computed in Table I. <b>Complete Table III or Table IV.</b></li> </ul>					

Form 301: Credits -- Smart Worksheet

<b>Credit Limitation Calculation</b>	
<b>A</b> Amount available to be used as a credit against tax. . . . .	<u>                    0                    </u>
<b>B</b> Amount of credit taken on lines 36 through 60. . . . .	<u>                    0                    </u>
<b>C</b> Remaining credit available for current tax year (Should equal 0). . . . .	<u>                    0                    </u>

## Form 310: Credit for Solar Energy Devices -- Smart Worksheet

**Prior Year Credit Smart Worksheet**

**Note:** The address below is compared to the current address on line 1. If they are the same, the credit from this worksheet flows to line 5 below.

Address of residence where you installed the solar energy device for which you claimed the credit in a prior year:

Number and street: . . . 9850 East Windrose Drive

City Scottsdale State . . . AZ ZIP Code . . . . . 85260

Cumulative credit taken for the above address in prior years . . . . . 0.