

**GOLDEN STATE ACCOUNTING INC.  
1221 BRIDGEWAY SUITE 2  
SAUSALITO, CA 94965  
415-331-9900**

May 31, 2024

Lisa Murphy  
1135 Brockman Lane  
Sonoma, CA 95476

Dear Lisa,

Your 2023 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$2,670 will be directly deposited into your checking account.

Your 2023 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$3,056 will be directly deposited into your checking account.

Please be sure to call if you have any questions.

Sincerely,

David Haase, CPA

LISA MURPHY

	2023	2022	DIFF
<b>INCOME</b>			
WAGES, SALARIES, TIPS, ETC.....	83,561	76,907	6,654
INTEREST INCOME.....	131	134	-3
DIVIDEND INCOME.....	26,262	22,126	4,136
CAPITAL GAIN OR LOSS.....	-3,000	-3,000	0
TOTAL INCOME.....	106,954	96,167	10,787
<b>ADJUSTMENTS TO INCOME</b>			
TOTAL ADJUSTMENTS.....	0	0	0
ADJUSTED GROSS INCOME.....	106,954	96,167	10,787
<b>ITEMIZED DEDUCTIONS</b>			
TAXES.....	10,000	10,000	0
INTEREST.....	15,836	14,996	840
CONTRIBUTIONS.....	2,560	2,300	260
TOTAL ITEMIZED DEDUCTIONS.....	28,396	27,296	1,100
<b>TAX COMPUTATION</b>			
STANDARD DEDUCTION.....	20,800	19,400	1,400
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	28,396	27,296	1,100
QUALIFIED BUSINESS INCOME DEDUCTION.....	32	58	-26
TAXABLE INCOME.....	78,526	68,813	9,713
TAX BEFORE CREDITS.....	9,231	7,428	1,803
<b>CREDITS</b>			
CHILD TAX CREDIT & OTHER DEPENDENT CR....	1,000	4,000	-3,000
FOREIGN TAX CREDIT.....	1,324	1,074	250
TOTAL CREDITS.....	2,324	5,074	-2,750
TAX AFTER CREDITS.....	6,907	2,354	4,553
<b>OTHER TAXES</b>			
TOTAL TAX.....	6,907	2,354	4,553
<b>PAYMENTS &amp; REFUNDABLE CREDITS</b>			
FEDERAL INCOME TAX WITHHELD.....	9,577	8,957	620
TOTAL PAYMENTS.....	9,577	8,957	620
<b>REFUND OR AMOUNT DUE</b>			
AMOUNT OVERPAID.....	2,670	6,603	-3,933
AMOUNT REFUNDED TO YOU.....	2,670	6,603	-3,933
AMOUNT YOU OWE.....	0	0	0
<b>TAX RATES</b>			
ORDINARY INCOME TAX BRACKET.....	12.0%	12.0%	0.0%
EFFECTIVE TAX RATE.....	8.8%	3.4%	5.4%

LISA MURPHY

	2023	2022	DIFF
<b>FEDERAL ADJUSTED GROSS INCOME</b>			
FEDERAL ADJUSTED GROSS INCOME.....	106,954	96,167	10,787
<b>CALIFORNIA SUBTRACTIONS</b>			
DIVIDEND INCOME.....	1,149	305	844
TOTAL SUBTRACTIONS FROM FEDERAL AGI.....	1,149	305	844
<b>CALIFORNIA ADDITIONS</b>			
DIVIDEND INCOME.....	6,236	5,313	923
OTHER ADDITIONS.....	8,822	10,204	-1,382
TOTAL ADDITIONS TO FEDERAL AGI.....	15,058	15,517	-459
<b>ADJUSTED GROSS INCOME</b>			
ADJUSTED GROSS INCOME.....	120,863	111,379	9,484
<b>ITEMIZED DEDUCTIONS</b>			
ITEMIZED DEDUCTION BEFORE LIMITATION.....	51,477	33,529	17,948
CALIFORNIA ITEMIZED DEDUCTIONS.....	51,477	33,529	17,948
CALIFORNIA STANDARD DEDUCTION.....	10,726	10,404	322
<b>TAX COMPUTATION</b>			
TOTAL TAXABLE INCOME.....	69,386	77,850	-8,464
TAX.....	1,695	2,302	-607
EXEMPTION CREDITS.....	1,036	1,006	30
NET TAX.....	659	1,296	-637
<b>OTHER TAXES</b>			
OTHER TAXES.....	221	255	-34
TOTAL TAX LIABILITY.....	880	1,551	-671
<b>PAYMENTS</b>			
CALIFORNIA INCOME TAX WITHHELD.....	3,936	3,830	106
TOTAL PAYMENTS.....	3,936	3,830	106
<b>REFUND OR AMOUNT DUE</b>			
AMOUNT OVERPAID.....	3,056	2,279	777
AMOUNT YOU OWE.....	0	0	0
AMOUNT REFUNDED TO YOU.....	3,056	2,279	777
<b>TAX RATES</b>			
MARGINAL TAX RATE.....	6.0%	8.0%	-2.0%
EFFECTIVE TAX RATE.....	1.3%	2.0%	-0.7%

LISA MURPHY

**FEDERAL****2023 FEDERAL FORM 1040 ELECTRONIC FINANCIAL TRANSACTION INFORMATION.**

THE TAXPAYER WILL RECEIVE A REFUND OF \$2,670 WHICH WILL BE DEPOSITED DIRECTLY INTO THE FOLLOWING ACCOUNT.

NAME OF BANK: REDWOOD CREDIT UNION  
ROUTING TRANSIT NUMBER: 321177586  
ACCOUNT NUMBER: \*\*\*\*\*6168  
ACCOUNT TYPE: CHECKING

**CALIFORNIA****2023 CALIFORNIA FORM 540 ELECTRONIC FINANCIAL TRANSACTION INFORMATION.**

THE TAXPAYER WILL RECEIVE A REFUND OF \$3,056 WHICH WILL BE DEPOSITED DIRECTLY INTO THE FOLLOWING ACCOUNT.

NAME OF BANK: REDWOOD CREDIT UNION  
ROUTING TRANSIT NUMBER: 321177586  
ACCOUNT NUMBER: \*\*\*\*\*6168  
ACCOUNT TYPE: CHECKING

Client

Lisa Murphy

**California Disclosure Statements****Statement: Use of information**

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the California Franchise Tax Board, as applicable by law.

An ERO shall not disclose or use any tax return information for a purpose other than preparing, assisting in preparing, obtaining or providing services in connection with the preparation of tax returns. Disclosure among accepted participants in California's e-file Program for preparing and transmitting the return information is permissible.

**Statement: Refund Expectations**

California Franchise Tax Board is providing a URL about refund processing. Industry partners must use this URL or other method prescribed by the jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read. For more information, please visit

<https://www.ftb.ca.gov/refund/index.asp>

**Statement: Driver's License/ID Card Expectations**

California driver's license or state ID card information is not required to e-file a California tax return and tax returns will not be rejected if this information isn't provided. Providing this information will help expedite the tax return process time, as well as combat stolen identity tax fraud. For more information, please visit

<https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html>

LISA MURPHY

**FORMS NEEDED FOR THIS RETURN**

FEDERAL: 1040, SCH 3, SCH A, SCH B, SCH D, 1116, 1116 SCH B, 8812, 8867, 8879  
8949, 8995  
CALIFORNIA: 540, SCH CA, SCH D (540), 3532, 3805P, E-FILE INSTRUCTIONS  
E-FILE CONSENT, E-FILE FORM 8879

**PDF ATTACHMENTS**FEDERAL

FORM 8949 EXCEPTION TO REPORTING, FORM 8949 EXCEPTION REPORTING EJ -2017.PDF

**TAX RATES**

	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	12.0%	8.8%
CALIFORNIA	6.0%	1.3%

**CARRYOVERS TO 2024**FEDERAL CARRYOVERS

SHORT-TERM CAPITAL LOSS	4,314.
AMT SHORT-TERM CAPITAL LOSS	4,314.
FOREIGN TAX CREDIT	3,038.
AMT FOREIGN TAX CREDIT	6,465.

CALIFORNIA CARRYOVERS

STATE CAPITAL LOSS	4,314.
AMT STATE CAPITAL LOSS	4,314.

LISA MURPHY

**THE TAXPAYER'S 2023 FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.**

**PRIOR TO TRANSMISSION OF THE RETURN**

**FORM 1040**

THE TAXPAYER(S) SHOULD REVIEW THEIR 2023 FEDERAL INDIVIDUAL INCOME TAX RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

**PAPERLESS E-FILE**

THE TAXPAYER(S) SHOULD READ, SIGN AND DATE THE FORM 8879.

**OVERPAYMENT**

THE TAXPAYER(S) WILL RECEIVE A REFUND OF \$2,670.

**THE INTERNAL REVENUE SERVICE WILL DEPOSIT THE REFUND OF \$2,670 DIRECTLY INTO THE FOLLOWING ACCOUNT:**

NAME OF BANK: REDWOOD CREDIT UNION  
ROUTING TRANSIT NUMBER: \*\*\*\*\*7586  
ACCOUNT NUMBER: \*\*\*\*\*6168  
ACCOUNT TYPE: CHECKING

**THE TAXPAYER(S) SHOULD DOUBLE CHECK THE BANK INFORMATION.**

**AFTER TRANSMISSION OF THE RETURN**

**RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

WITHIN SEVERAL HOURS, ACCESS PROCONNECT TAX ONLINE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT PROCONNECT TAX ONLINE HAS RECEIVED YOUR TRANSMISSION FILE.

ACCESS PROCONNECT TAX ONLINE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKNOWLEDGEMENTS.

**KEEP A SIGNED COPY OF FORM 8879 IN YOUR FILES FOR 3 YEARS.**

**DO NOT MAIL:**

FORM 8879

LISA MURPHY

THE TAXPAYER'S 2023 CALIFORNIA TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

**PRIOR TO TRANSMISSION OF THE RETURN****FORM 540**

THE TAXPAYER(S) SHOULD REVIEW THEIR 2023 CALIFORNIA INDIVIDUAL INCOME TAX RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

**CA FORM 8453**

IT IS NOT NECESSARY FOR THE TAXPAYER(S) TO SIGN CA FORM 8453 WHEN USING A PAPERLESS E-FILE PIN.

**PAPERLESS E-FILE**

THE TAXPAYER(S) SHOULD READ AND, IF APPLICABLE, SIGN THE E-FILE SIGNATURE/CONSENT AUTHORIZATION.  
THE TAXPAYER(S) SHOULD READ, SIGN AND DATE THE FORM 8879.

**OVERPAYMENT**

THE TAXPAYER(S) WILL RECEIVE A REFUND OF \$3,056.

THE CALIFORNIA FRANCHISE TAX BOARD WILL DEPOSIT THE REFUND OF \$3,056 DIRECTLY INTO THE FOLLOWING ACCOUNT:

NAME OF BANK: REDWOOD CREDIT UNION  
ROUTING TRANSIT NUMBER: \*\*\*\*\*7586  
ACCOUNT NUMBER: \*\*\*\*\*6168  
ACCOUNT TYPE: CHECKING

THE TAXPAYER(S) SHOULD DOUBLE CHECK THE BANK INFORMATION.

**AFTER TRANSMISSION OF THE RETURN****RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

WITHIN SEVERAL HOURS, ACCESS PROCONNECT TAX ONLINE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT PROCONNECT TAX ONLINE HAS RECEIVED YOUR TRANSMISSION FILE.

ACCESS PROCONNECT TAX ONLINE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR CALIFORNIA ACKNOWLEDGEMENTS.

KEEP A SIGNED COPY OF FORM 8879 IN YOUR FILES FOR 4 YEARS.

**DO NOT MAIL:**

E-FILE SIGNATURE/CONSENT AUTHORIZATION  
FORM 8879



LISA MURPHY

## WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
GEORGE P JOHNSON COMPANY	83,561.	9,577.	7,005.	1,638.	3,936.	1,015.
GRAND TOTAL	<u>83,561.</u>	<u>9,577.</u>	<u>7,005.</u>	<u>1,638.</u>	<u>3,936.</u>	<u>1,015.</u>

FORM 1040, 1040-SR, OR 1040-NR, LINE 3A  
QUALIFIED DIVIDENDS

EDWARD JONES - 2017	21,842.
EDWARD JONES - 7613	604.
TOTAL	<u>22,446.</u>

FORM 1099-DIV  
NONTAXABLE DISTRIBUTIONS

EDWARD JONES - 2017	166.
	<u>166.</u>

SCHEDULE D, LINE 13  
CAPITAL GAIN DISTRIBUTIONS

EDWARD JONES - 2017	11,305.
EDWARD JONES - 7613	4,770.
TOTAL	<u>16,075.</u>

STATE AND LOCAL REFUNDS TAXABLE IN 2023  
(REFUNDS ON PRIOR YEAR RETURN TAXABLE IN CURRENT YEAR)

1. STATE AND LOCAL INCOME TAX REFUNDS (PRIOR YEAR)	2,279.
2. REFUNDS ATTRIBUTABLE TO POST 12/31/2022 PAYMENTS PER IRS PUB. 525	0.
3. NET STATE AND LOCAL INCOME TAX REFUNDS	2,279.
4. STATE/LOCAL TAXES INCLUDED ON PRIOR YEAR SCH. A, LINE 5E	0.
5. PRIOR YEAR ALLOWABLE SALES TAX DEDUCTION	0.
6. EXCESS OF INCOME TAXES DEDUCTED OVER SALES TAXES	0.
7. ENTER THE SMALLER OF LINE 3 OR LINE 6	0.
8. ITEMIZED DEDUCTIONS FROM PRIOR YEAR SCH. A, LINE 17	27,296.
9. PRIOR YEAR RECOMPUTED ITEMIZED DEDUCTIONS, IF STATE AND LOCAL TAXES WERE LIMITED	0.
10. PRIOR YEAR BASE STANDARD DEDUCTION	19,400.
11. PRIOR YEAR ADD'L STANDARD DEDUCTION FOR AGE/BLINDNESS	0.
12. PRIOR YEAR TOTAL STANDARD DEDUCTION (ADD LINES 10 AND 11)	19,400.
13. ENTER THE LARGER OF LINE 9 OR LINE 12	19,400.
14. SUBTRACT LINE 13 FROM LINE 8 (NOT LESS THAN 0)	7,896.
15. ENTER THE SMALLER OF LINE 7 OR LINE 14	0.
16. NEGATIVE TAXABLE INCOME (PRIOR YEAR)	0.
17. REFUND WITH NO BENEFIT DUE TO AMT, NONREFUNDABLE CREDITS, 0% CAPITAL GAIN RATE, SALT LIMIT	<u>0.</u>
18. STATE AND LOCAL REFUNDS TAXABLE THIS YEAR	

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**STATE AND LOCAL REFUNDS TAXABLE IN 2023 (CONTINUED)**  
**(REFUNDS ON PRIOR YEAR RETURN TAXABLE IN CURRENT YEAR)**

(ADD LINES 15, 16, AND 17, BUT NOT LESS THAN 0)

0.**STATE AND LOCAL REFUNDS TAXABLE IN 2024**  
**(IRS PUB. 525)**

1. STATE AND LOCAL INCOME TAX REFUNDS (CURRENT YEAR)	3,056.
2. REFUNDS ATTRIBUTABLE TO POST 12/31/2023 PAYMENTS PER IRS PUB. 525	0.
3. NET STATE AND LOCAL INCOME TAX REFUNDS	3,056.
4. STATE AND LOCAL INCOME TAXES INCLUDED ON SCHEDULE A, LINE 5E	0.
5. ALLOWABLE GENERAL SALES TAX DEDUCTION	0.
6. EXCESS OF INCOME TAXES DEDUCTED OVER SALES TAXES DEDUCTED	0.
7. ENTER THE SMALLER OF LINE 3 OR LINE 6	0.
8. ITEMIZED DEDUCTIONS FROM SCHEDULE A, LINE 17	28,396.
9. RECOMPUTED ITEMIZED DEDUCTIONS, IF STATE/LOCAL TAXES LIMITED	0.
10. STANDARD DEDUCTION	20,800.
11. ENTER THE LARGER OF LINE 9 OR LINE 10	0.
12. SUBTRACT LINE 11 FROM LINE 8 (NOT LESS THAN 0)	0.
13. ENTER THE SMALLER OF LINE 7 OR LINE 12	0.
14. NEGATIVE TAXABLE INCOME (CURRENT YEAR)	<u>0.</u>
15. STATE AND LOCAL REFUNDS TAXABLE NEXT YEAR (ADD LINES 13 AND 14, BUT NOT LESS THAN 0)	<u>0.</u>

LISA MURPHY

**QTP DISTRIBUTION WORKSHEET**

BENEFICIARY - AVA BOLGER

1. TOTAL DISTRIBUTED EARNINGS FROM QTP'S	4,411.
2. ADJUSTED HIGHER EDUCATION EXPENSES ALLOCATED TO QTP'S	0.
3. ADJUSTED ELEMENTARY AND SECONDARY SCHOOL EXPENSES ALLOCATED TO QTP'S (\$10,000 MAX)	10,000.
4. TOTAL ADJUSTED EDUCATION EXPENSES ALLOCATED TO QTP'S	10,000.
5. TOTAL AMOUNT OF QTP'S DISTRIBUTED	10,000.
6. QTP FACTOR (DIVIDE LINE 4 BY LINE 5)	1.0000
7. NONTAXABLE AMOUNT OF QTP EARNINGS (LINE 1 X LINE 6)	4,411.
8. TAXABLE AMOUNT OF QTP EARNINGS (SUBTRACT LINE 7 FROM LINE 1)	0.
9. TAXABLE ROLLOVERS	0.
10. TAXABLE AMOUNT OF ALL QTP'S (ADD LINE 8 AND 9)	<u>0.</u>

BENEFICIARY - ZOE BOLGER

1. TOTAL DISTRIBUTED EARNINGS FROM QTP'S	4,411.
2. ADJUSTED HIGHER EDUCATION EXPENSES ALLOCATED TO QTP'S	0.
3. ADJUSTED ELEMENTARY AND SECONDARY SCHOOL EXPENSES ALLOCATED TO QTP'S (\$10,000 MAX)	10,000.
4. TOTAL ADJUSTED EDUCATION EXPENSES ALLOCATED TO QTP'S	10,000.
5. TOTAL AMOUNT OF QTP'S DISTRIBUTED	10,000.
6. QTP FACTOR (DIVIDE LINE 4 BY LINE 5)	1.0000
7. NONTAXABLE AMOUNT OF QTP EARNINGS (LINE 1 X LINE 6)	4,411.
8. TAXABLE AMOUNT OF QTP EARNINGS (SUBTRACT LINE 7 FROM LINE 1)	0.
9. TAXABLE ROLLOVERS	0.
10. TAXABLE AMOUNT OF ALL QTP'S (ADD LINE 8 AND 9)	<u>0.</u>

**TAX BRACKET WORKSHEET (FORM 1040, 1040-SR, OR 1040-NR, LINE 16)**

CAPITAL GAIN RATES (CAPITAL GAIN/SCH. D TAX WORKSHEET)	INCOME	TAX
10% ORDINARY TAX BRACKET (\$0 - \$15,700).....	\$ 15,700.	\$ 1,570.
12% ORDINARY TAX BRACKET (\$15,701 - \$59,850).....	40,375.	4,845.
TAXABLE ORDINARY INCOME	<u>\$ 56,080.</u>	
TAXABLE ORDINARY INCOME MIDPOINT USED ON TAX TABLE	<u>\$ 56,075.</u>	
0% CAPITAL GAIN BRACKET.....	3,670.	0.
15% CAPITAL GAIN BRACKET.....	18,776.	2,816.
TOTAL USING CAPITAL GAIN RATES	<u>\$ 78,526.</u>	<u>\$ 9,231.</u>

\* ORDINARY INCOME WOULD HAVE TO INCREASE BY OVER \$3,770  
TO BEGIN BEING TAXED IN THE NEXT 22% TAX BRACKET (\$59,851 - \$95,350)

LISA MURPHY

**QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, 1040-SR, OR 1040-NR, LINE 16)**

- |   |               |
|---|---------------|
| 1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 15  | 78,526.       |
| 2. ENTER AMOUNT FROM FORM 1040, 1040-SR,<br>OR 1040-NR, LINE 3A   | 22,446.       |
| 3. ARE YOU FILING SCHEDULE D?<br>[X] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF<br>SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO<br>[ ] NO. ENTER AMOUNT FROM FORM 1040, 1040-SR,<br>OR 1040-NR, LINE 7 | 0.            |
| 4. ADD LINES 2 AND 3  | 22,446.       |
| 5. SUBTRACT LINE 4 FROM LINE 1. IF 0 OR LESS, ENTER 0.  | 56,080.       |
| 6. ENTER:<br>\$44,625 IF SINGLE OR MARRIED FILING SEPARATELY,<br>\$89,250 IF MARRIED FILING JOINTLY OR QUALIFYING<br>SURVIVING SPOUSE, \$59,750 IF HEAD OF HOUSEHOLD                                  | 59,750.       |
| 7. ENTER THE SMALLER OF LINE 1 OR LINE 6  | 59,750.       |
| 8. ENTER THE SMALLER OF LINE 5 OR LINE 7  | 56,080.       |
| 9. SUBTRACT LINE 8 FROM LINE 7. THIS AMOUNT IS TAXED AT 0%  | 3,670.        |
| 10. ENTER THE SMALLER OF LINE 1 OR LINE 4   | 22,446.       |
| 11. ENTER THE AMOUNT FROM LINE 9  | 3,670.        |
| 12. SUBTRACT LINE 11 FROM LINE 10   | 18,776.       |
| 13. ENTER:<br>\$492,300 IF SINGLE, \$276,900 IF MARRIED FILING<br>SEPARATELY, \$553,850 IF MARRIED FILING JOINTLY<br>OR QUALIFYING SURVIVING SPOUSE, \$523,050 IF HEAD<br>OF HOUSEHOLD.               | 523,050.      |
| 14. ENTER THE SMALLER OF LINE 1 OR LINE 13  | 78,526.       |
| 15. ADD LINES 5 AND 9   | 59,750.       |
| 16. SUBTRACT LINE 15 FROM LINE 14. IF 0 OR LESS, ENTER 0.   | 18,776.       |
| 17. ENTER THE SMALLER OF LINE 12 OR LINE 16   | 18,776.       |
| 18. MULTIPLY LINE 17 BY 15% (.15)   | 2,816.        |
| 19. ADD LINES 9 AND 17  | 22,446.       |
| 20. SUBTRACT LINE 19 FROM LINE 10   | 0.            |
| 21. MULTIPLY LINE 20 BY 20% (.20)   | 0.            |
| 22. FIGURE THE TAX ON THE AMOUNT ON LINE 5.<br>(USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)   | 6,415.        |
| 23. ADD LINES 18, 21, AND 22  | 9,231.        |
| 24. FIGURE THE TAX ON THE AMOUNT ON LINE 1.<br>(USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)   | 10,977.       |
| 25. TAX ON ALL TAXABLE INCOME (INCLUDING<br>CAPITAL GAIN DISTRIBUTIONS). ENTER THE<br>SMALLER OF LINE 23 OR LINE 24 HERE AND ON<br>FORM 1040, 1040-SR, OR 1040-NR, LINE 16                            | <u>9,231.</u> |

LISA MURPHY

**CREDIT LIMIT WORKSHEET A (SCHEDULE 8812)**

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 18. 9,231.
2. ADD THE AMOUNTS FROM:
- |                     |        |  |
|---------------------|--------|--|
| SCHEDULE 3, LINE 1  | 1,324. |  |
| SCHEDULE 3, LINE 2  | 0.     |  |
| SCHEDULE 3, LINE 3  | 0.     |  |
| SCHEDULE 3, LINE 4  | 0.     |  |
| SCHEDULE 3, LINE 5B | 0.     |  |
| SCHEDULE 3, LINE 6D | 0.     |  |
| SCHEDULE 3, LINE 6F | 0.     |  |
| SCHEDULE 3, LINE 6L | 0.     |  |
| SCHEDULE 3, LINE 6M | 0.     |  |
| ENTER THE TOTAL.    | 1,324. |  |
3. SUBTRACT LINE 2 FROM LINE 1. 7,907.
- COMPLETE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:
1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS.
- A. MORTGAGE INTEREST CREDIT, FORM 8396.
- B. ADOPTION CREDIT, FORM 8839.
- C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I.
- D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859.
2. YOU ARE NOT FILING FORM 2555.
3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO.
4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER 0; OTHERWISE, ENTER THE AMOUNT FROM CREDIT LIMIT WORKSHEET B 0.
5. SUBTRACT LINE 4 FROM LINE 3. ENTER HERE AND ON SCHEDULE 8812, LINE 13. 7,907.

**FEDERAL INCOME TAX WITHHELD**

GEORGE P JOHNSON COMPANY

TOTAL	9,577.
	<u>9,577.</u>

**STATE AND LOCAL TAXES (SCHEDULE A, LINE 5A)**

## STATE AND LOCAL INCOME TAXES

	STATE	LOCAL
INCOME TAX WITHHELD	3,936.	0.
DISABILITY/UNEMPLOYMENT INSURANCE/TRANSIT TAX	1,015.	0.
ESTIMATED TAX PAYMENTS	0.	0.
CREDIT FOR PRIOR YEAR OVERPAYMENT	0.	0.
CREDIT FOR INCOME TAX WITHHELD (K-1)	0.	0.
1/23 PAYMENT ON 2022 ESTIMATE	0.	0.
PAID WITH 2022 EXTENSION	0.	0.
PAID WITH 2022 RETURN	0.	0.
PAID FOR PRIOR YEARS AND/OR TO OTHER STATES	0.	0.
TOTAL INCOME TAXES	<u>4,951.</u>	<u>0.</u>
TOTAL STATE AND LOCAL INCOME TAXES		<u>4,951.</u>

LISA MURPHY

## STATE AND LOCAL TAXES (SCHEDULE A, LINE 5A) (CONTINUED)

## STATE AND LOCAL SALES TAXES USING THE OPTIONAL SALES TAX TABLES

## AVAILABLE INCOME:

ADJUSTED GROSS INCOME PER FORM 1040 OR 1040-SR	106,954.
TAX-EXEMPT INTEREST	8,148.
NONTAXABLE COMBAT PAY	0.
NONTAXABLE SOCIAL SECURITY BENEFITS	0.
NONTAXABLE PENSIONS	0.
NONTAXABLE IRAS	0.
PRIOR YEAR REFUNDABLE CREDITS (REFUNDABLE PORTION ONLY)	0.
ADDITIONAL NONTAXABLE AMOUNTS	0.
TOTAL AVAILABLE INCOME (NOT LESS THAN ZERO)	<u>115,102.</u>

NUMBER OF EXEMPTIONS	3.
----------------------	----

- |   |        |
|---|--------|
| 1. STATE GENERAL SALES TAXES PER TABLES   | 1,477. |
| 2. LOCAL GENERAL SALES TAXES PER TABLES FOR CERTAIN RESIDENTS OF<br>AL, AK, AZ, AR, CO, GA, IL, KS, LA, MO, MS, NC, NY, SC, TN, UT, AND VA<br>(BASED ON A RATE OF 1%) | 0.     |
| 3. LOCAL GENERAL SALES TAX RATE   |        |
| 4. IF LINE 2 IS ZERO, ENTER YOUR STATE GENERAL SALES TAX RATE.<br>OTHERWISE, SKIP LINE 4 AND 5, AND GO TO LINE 6  | 7.2500 |
| 5. DIVIDE LINE 3 BY LINE 4  |        |
| 6. LOCAL GENERAL SALES TAXES. IF LINE 2 IS ZERO, MULTIPLY<br>LINE 1 BY LINE 5. OTHERWISE, MULTIPLY LINE 2 BY LINE 3.  | 0.     |
| 7. STATE AND LOCAL GENERAL SALES TAXES (ADD LINES 1 AND 6)  | 1,477. |
| 8. SALES TAXES PAID ON VEHICLES, BOATS, ETC.  | 0.     |
| 9. SALES TAX DEDUCTION WHEN USING TABLES (ADD LINES 7 AND 8)  | 1,477. |

STATE AND LOCAL SALES TAX DEDUCTION  
(GREATER OF TAXES PAID OR TABLE AMOUNT)

- |  |               |
|--|---------------|
| 1. GENERAL SALES TAXES PAID                    | 0.            |
| 2. USE TAXES PAID                              | 0.            |
| 3. TOTAL ACTUAL TAXES PAID (ADD LINES 1 AND 2) | 0.            |
| 4. SALES TAXES USING TABLES                    | 1,477.        |
| 5. GREATER OF SALES TAXES PAID OR TABLE AMOUNT | <u>1,477.</u> |

STATE & LOCAL TAXES TO SCH. A, LN 5 (GREATER OF INCOME OR SALES TAX)	<u>4,951.</u>
--	---------------

LISA MURPHY

**CAPITAL LOSS CARRYOVER WORKSHEET  
(IRS PUBLICATION 550)**

1. ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040NR, LINE 15		78,526.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21		3,000.
3. COMBINE LINES 1 AND 2 (BUT NOT LESS THAN ZERO)		81,526.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
- NOTE: IF LINE 7 OF SCHEDULE D IS A LOSS, GO TO LINE 5; OTHERWISE, ENTER ZERO ON LINE 5 AND GO TO LINE 9.		
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7		46,417.
6. ENTER GAIN FROM SCHEDULE D, LINE 15	39,103.	
7. ADD LINES 4 AND 6		42,103.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO 2024. SUBTRACT LINE 7 FROM LINE 5		4,314.
- NOTE: IF LINE 15 OF SCHEDULE D IS A LOSS, GO TO LINE 9; OTHERWISE, SKIP LINES 9 THROUGH 13		
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15		
10. ENTER GAIN FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4		
12. ADD LINES 10 AND 11		
13. LONG-TERM CAPITAL LOSS CARRYOVER TO 2024. SUBTRACT LINE 12 FROM LINE 9		

**FORM 1116, PAGE 1, LINE 3D  
GROSS FOREIGN SOURCE INCOME**CATEGORY OF INCOME - PASSIVE

VARIOUS	
DIVIDEND INCOME.....	\$ 66.
GROSS QUALIFYING DIVIDENDS.....	13,202.
TOTAL	<u>\$ 13,268.</u>

**FORM 1116, PAGE 1, LINE 3E  
GROSS INCOME FROM ALL SOURCES**

WAGES, SALARIES, TIPS, ETC.....	83,561.
TAXABLE INTEREST.....	131.
ORDINARY DIVIDENDS.....	26,262.
CAPITAL GAIN AND OTHER GAINS.....	45,547.
TOTAL	<u>\$ 155,501.</u>

**FOREIGN TAX CREDIT CARRYOVER UTILIZATION WORKSHEET  
(FORM 1116 - TAXPAYERS CLAIMING A CARRYOVER OF FOREIGN TAX CREDIT)****PASSIVE INCOME****STEP 1 - CALCULATE YOUR CREDITABLE TAXES FOR THE CURRENT YEAR**

1. ENTER THE TOTAL FOREIGN TAXES PAID/ACCRUED (FORM 1116, LN. 9)	1,313.
2. LESS: REDUCTION IN FOREIGN TAXES (FORM 1116, LN. 12)	<u>0.</u>
3. SUBTRACT LN. 2 FROM LN. 1. THESE ARE YOUR 2023 TAXES AVAILABLE FOR CREDIT.	<u>1,313.</u>

LISA MURPHY

**FOREIGN TAX CREDIT CARRYOVER UTILIZATION WORKSHEET (CONTINUED)**  
**(FORM 1116 - TAXPAYERS CLAIMING A CARRYOVER OF FOREIGN TAX CREDIT)**
**STEP 2 - FIGURE YOUR DEDUCTION FOR THE CURRENT YEAR AND CARRYOVER(S) TO THE NEXT YEAR**

4. ENTER THE ALLOWABLE DEDUCTION (FORM 1116, LN. 24)			1,324.
	<u>REMAINDER</u>	<u>DEDUCT THIS YEAR</u>	<u>CARRYOVER TO NEXT YEAR</u>
<u>2023</u>			
5. ENTER THE SMALLER OF LN. 3 OR LN. 4		1,313.	
6. SUBTRACT LN. 5 FROM LN. 3			0.
7. SUBTRACT LN. 5 FROM LN. 4	11.		
** AMOUNT MAY BE SUBJECT TO CARRYBACK			
<u>2013</u>			
8. ENTER THE CARRYOVER FROM 2013	0.		
9. ENTER THE SMALLER OF LN. 7 OR LN. 8		0.	
10. SUBTRACT LN. 9 FROM LN. 8			EXPIRED
11. SUBTRACT LN. 9 FROM LN. 7	11.		
<u>2014</u>			
12. ENTER THE CARRYOVER FROM 2014	0.		
13. ENTER THE SMALLER OF LN. 11 OR LN. 12		0.	
14. SUBTRACT LN. 13 FROM LN. 12			0.
15. SUBTRACT LN. 13 FROM LN. 11	11.		
<u>2015</u>			
16. ENTER THE CARRYOVER FROM 2015	0.		
17. ENTER THE SMALLER OF LN. 15 OR LN. 16		0.	
18. SUBTRACT LN. 17 FROM LN. 16			0.
19. SUBTRACT LN. 17 FROM LN. 15	11.		
<u>2016</u>			
20. ENTER THE CARRYOVER FROM 2016	0.		
21. ENTER THE SMALLER OF LN. 19 OR LN. 20		0.	
22. SUBTRACT LN. 21 FROM LN. 20			0.
23. SUBTRACT LN. 21 FROM LN. 19	11.		
<u>2017</u>			
24. ENTER THE CARRYOVER FROM 2017	1,420.		
25. ENTER THE SMALLER OF LN. 23 OR LN. 24		11.	
26. SUBTRACT LN. 25 FROM LN. 24			1,409.
27. SUBTRACT LN. 25 FROM LN. 23	0.		
<u>2018</u>			
28. ENTER THE CARRYOVER FROM 2018	425.		
29. ENTER THE SMALLER OF LN. 27 OR LN. 28		0.	
30. SUBTRACT LN. 29 FROM LN. 28			425.
31. SUBTRACT LN. 29 FROM LN. 27	0.		
<u>2019</u>			
32. ENTER THE CARRYOVER FROM 2019	1,072.		
33. ENTER THE SMALLER OF LN. 31 OR LN. 32		0.	
34. SUBTRACT LN. 33 FROM LN. 32			1,072.
35. SUBTRACT LN. 33 FROM LN. 31	0.		
<u>2020</u>			
36. ENTER THE CARRYOVER FROM 2020	1.		
37. ENTER THE SMALLER OF LN. 35 OR LN. 36		0.	
38. SUBTRACT LN. 37 FROM LN. 36			1.
39. SUBTRACT LN. 37 FROM LN. 35	0.		
<u>2021</u>			
40. ENTER THE CARRYOVER FROM 2021	116.		
41. ENTER THE SMALLER OF LN. 39 OR LN. 40		0.	
42. SUBTRACT LN. 41 FROM LN. 40			116.



LISA MURPHY

**FOREIGN TAX CREDIT CARRYOVER UTILIZATION WORKSHEET (CONTINUED)**  
**(FORM 1116 - TAXPAYERS CLAIMING A CARRYOVER OF FOREIGN TAX CREDIT)**

43. SUBTRACT LN. 41 FROM LN. 39	0.		
<u>2022</u>			
44. ENTER THE CARRYOVER FROM 2022	15.		
45. ENTER THE SMALLER OF LN. 43 OR LN. 44		0.	
46. SUBTRACT LN. 45 FROM LN. 44			15.

**FOREIGN TAX CREDIT CARRYOVER UTILIZATION WORKSHEET**  
**(FORM 1116 - TAXPAYERS CLAIMING A CARRYOVER OF FOREIGN TAX CREDIT)**
**PASSIVE INCOME - AMT****STEP 1 - CALCULATE YOUR CREDITABLE TAXES FOR THE CURRENT YEAR**

1. ENTER THE TOTAL FOREIGN TAXES PAID/ACCRUED (FORM 1116, LN. 9)	1,313.
2. LESS: REDUCTION IN FOREIGN TAXES (FORM 1116, LN. 12)	<u>0.</u>
3. SUBTRACT LN. 2 FROM LN. 1. THESE ARE YOUR 2023 TAXES AVAILABLE FOR CREDIT.	<u><u>1,313.</u></u>

**STEP 2 - FIGURE YOUR DEDUCTION FOR THE CURRENT YEAR AND CARRYOVER(S) TO THE NEXT YEAR**

4. ENTER THE ALLOWABLE DEDUCTION (FORM 1116, LN. 24)	94.
--	-----

	<u>REMAINDER</u>	<u>DEDUCT THIS YEAR</u>	<u>CARRYOVER TO NEXT YEAR</u>
<u>2023</u>			
5. ENTER THE SMALLER OF LN. 3 OR LN. 4		94.	
6. SUBTRACT LN. 5 FROM LN. 3			1,219.
7. SUBTRACT LN. 5 FROM LN. 4	0.		
** AMOUNT MAY BE SUBJECT TO CARRYBACK			
<u>2013</u>			
8. ENTER THE CARRYOVER FROM 2013	0.		
9. ENTER THE SMALLER OF LN. 7 OR LN. 8		0.	
10. SUBTRACT LN. 9 FROM LN. 8			EXPIRED
11. SUBTRACT LN. 9 FROM LN. 7	0.		
<u>2014</u>			
12. ENTER THE CARRYOVER FROM 2014	0.		
13. ENTER THE SMALLER OF LN. 11 OR LN. 12		0.	
14. SUBTRACT LN. 13 FROM LN. 12			0.
15. SUBTRACT LN. 13 FROM LN. 11	0.		
<u>2015</u>			
16. ENTER THE CARRYOVER FROM 2015	0.		
17. ENTER THE SMALLER OF LN. 15 OR LN. 16		0.	
18. SUBTRACT LN. 17 FROM LN. 16			0.
19. SUBTRACT LN. 17 FROM LN. 15	0.		
<u>2016</u>			
20. ENTER THE CARRYOVER FROM 2016	412.		
21. ENTER THE SMALLER OF LN. 19 OR LN. 20		0.	
22. SUBTRACT LN. 21 FROM LN. 20			412.
23. SUBTRACT LN. 21 FROM LN. 19	0.		
<u>2017</u>			
24. ENTER THE CARRYOVER FROM 2017	1,506.		
25. ENTER THE SMALLER OF LN. 23 OR LN. 24		0.	
26. SUBTRACT LN. 25 FROM LN. 24			1,506.
27. SUBTRACT LN. 25 FROM LN. 23	0.		
<u>2018</u>			

LISA MURPHY

**FOREIGN TAX CREDIT CARRYOVER UTILIZATION WORKSHEET (CONTINUED)**  
**(FORM 1116 - TAXPAYERS CLAIMING A CARRYOVER OF FOREIGN TAX CREDIT)**

28. ENTER THE CARRYOVER FROM 2018	336.		
29. ENTER THE SMALLER OF LN. 27 OR LN. 28		0.	
30. SUBTRACT LN. 29 FROM LN. 28			336.
31. SUBTRACT LN. 29 FROM LN. 27	0.		
<u>2019</u>			
32. ENTER THE CARRYOVER FROM 2019	876.		
33. ENTER THE SMALLER OF LN. 31 OR LN. 32		0.	
34. SUBTRACT LN. 33 FROM LN. 32			876.
35. SUBTRACT LN. 33 FROM LN. 31	0.		
<u>2020</u>			
36. ENTER THE CARRYOVER FROM 2020	347.		
37. ENTER THE SMALLER OF LN. 35 OR LN. 36		0.	
38. SUBTRACT LN. 37 FROM LN. 36			347.
39. SUBTRACT LN. 37 FROM LN. 35	0.		
<u>2021</u>			
40. ENTER THE CARRYOVER FROM 2021	680.		
41. ENTER THE SMALLER OF LN. 39 OR LN. 40		0.	
42. SUBTRACT LN. 41 FROM LN. 40			680.
43. SUBTRACT LN. 41 FROM LN. 39	0.		
<u>2022</u>			
44. ENTER THE CARRYOVER FROM 2022	1,089.		
45. ENTER THE SMALLER OF LN. 43 OR LN. 44		0.	
46. SUBTRACT LN. 45 FROM LN. 44			1,089.

**FOREIGN TAX CREDIT CARRYOVER SUMMARY**  
**(FORM 1116 - FOREIGN TAX CREDIT CARRYOVERS TO 2024)**
**PASSIVE INCOME**

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
CARRYOVER FROM 2023 **	1,313.	0.	1,313.	0.
CARRYOVER FROM 2022	1,089.	0.	1,074.	15.
CARRYOVER FROM 2021	1,705.	0.	1,589.	116.
CARRYOVER FROM 2020	989.	0.	988.	1.
CARRYOVER FROM 2019	1,541.	0.	469.	1,072.
CARRYOVER FROM 2018	1,561.	0.	1,136.	425.
CARRYOVER FROM 2017	1,506.	0.	97.	1,409.
CARRYOVER FROM 2016	0.	0.	0.	0.
CARRYOVER FROM 2015	0.	0.	0.	0.
CARRYOVER FROM 2014	0.	0.	0.	0.

\*\*AMOUNT MAY BE SUBJECT TO CARRYBACK

LISA MURPHY

**FOREIGN TAX CREDIT CARRYOVER SUMMARY (CONTINUED)**  
**(FORM 1116 - FOREIGN TAX CREDIT CARRYOVERS TO 2024)**
**PASSIVE INCOME - AMT**

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
CARRYOVER FROM 2023 **	1,313.	0.	94.	1,219.
CARRYOVER FROM 2022	1,089.	0.	0.	1,089.
CARRYOVER FROM 2021	1,705.	0.	1,025.	680.
CARRYOVER FROM 2020	989.	0.	642.	347.
CARRYOVER FROM 2019	1,541.	0.	665.	876.
CARRYOVER FROM 2018	1,561.	0.	1,225.	336.
CARRYOVER FROM 2017	1,506.	0.	0.	1,506.
CARRYOVER FROM 2016	1,267.	0.	855.	412.
CARRYOVER FROM 2015	0.	0.	0.	0.
CARRYOVER FROM 2014	0.	0.	0.	0.

\*\*AMOUNT MAY BE SUBJECT TO CARRYBACK

**BUSINESS USE OF HOME - SIMPLIFIED METHOD WORKSHEET**
**HOME # 1**  
**SCHEDULE A**

1. ENTER THE AMOUNT OF THE GROSS INCOME LIMITATION.....	83,561.
2. ALLOWABLE SQUARE FOOTAGE FOR THE BUSINESS USE (MAX OF 300).....	195
3. SIMPLIFIED METHOD AMOUNT	
A. MAXIMUM ALLOWABLE AMOUNT.....	5.
B. DECIMAL AMOUNT FROM DAYCARE FACILITY WORKSHEET (OR 1.0).....	1.0000
C. MULTIPLY LINE 3A BY LINE 3B.....	5.00
4. MULTIPLY LINE 2 BY LINE 3C.....	975.
5. ALLOWABLE EXPENSES USING THE SIMPLIFIED METHOD. ENTER SMALLER OF LINE 1 OR LINE 4. IF ZERO OR LESS, ENTER ZERO.....	0.
6. CARRYOVER OF UNALLOWED EXPENSES FROM PRIOR YEAR	
A. OPERATING EXPENSES.....	0.
B. EXCESS CASUALTY LOSSES AND DEPRECIATION.....	0.

LISA MURPHY

**CAPITAL LOSS CARRYOVER WORKSHEET**

1. LOSS FROM SCHEDULE D, LINE 11.	3,000.
2. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 17.	120,863.
3. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 18.	51,477.
4. SUBTRACT LINE 3 FROM LINE 2.	69,386.
5. COMBINE LINE 1 AND LINE 4.	72,386.
6. LOSS FROM SCHEDULE D, LINE 8.	7,314.
7. ENTER THE SMALLER OF LINE 1 OR LINE 5.	<u>3,000.</u>
8. SUBTRACT LINE 7 FROM LINE 6.	
THIS IS YOUR CAPITAL LOSS CARRYOVER TO 2024.	<u><u>4,314.</u></u>

**INDIVIDUAL SHARED RESPONSIBILITY PENALTY**STEP 1 ALL FILERS

1. CAN SOMEONE CLAIM YOU AS A DEPENDENT?  
- NO. CONTINUE.
2. DID YOU, AND EVERYONE IN YOUR APPLICABLE HOUSEHOLD, HAVE MEC  
FOR EVERY MONTH OF THIS TAX YEAR?  
- YES. STOP. YOU DO NOT OWE AN INDIVIDUAL SHARED RESPONSIBILITY PENALTY.

**FTB e-file**  
**Tax Return Signature / Consent to Disclosure**

---

**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2023 e-file Handbook for Authorized e-file Providers*.

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**ERO Signature**

I am signing this Tax Return by entering my PIN below.

ERO's PIN 68474294965  
(enter EFIN plus 5 Self-Selected numerics)

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

- **ERO must obtain and retain completed Form 8879.**
- **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

LISA MURPHY

Spouse's name

Social security number

Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2023** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income .....	1	106,954.
2	Total tax .....	2	6,907.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 .....	3	9,577.
4	Amount you want refunded to you .....	4	2,670.
5	Amount you owe .....	5	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize GOLDEN STATE ACCOUNTING INC. to enter or generate my PIN 63112 as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

**Spouse's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

**Practitioner PIN Method Returns Only – continue below****Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

68474294965

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► DAVID HAASE, CPA

Date ►

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8879** (Rev. 01-2021)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

See separate instructions.

Your first name and middle initial  
**LISA MURPHY**

Last name

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.  
**1135 BROCKMAN LANE**

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.  
**SONOMA, CA 95476**

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

☐ You

☐ Spouse

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.

Filing Status

☐ Single

☒ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

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):	
If more than four dependents, see instructions and check here. . . .	(1) First name Last name			Child tax credit	Credit for other dependents
	<b>AVA BOLGER</b>		<b>DAUGHTER</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>ZOE BOLGER</b>		<b>DAUGHTER</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions) . . . . . **1a** 83,561.

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

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

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

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

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

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

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

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

z Add lines 1a through 1h. . . . . **1z** 83,561.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

Attach Sch. B if required.

2 a Tax-exempt interest . . . . . **2a** 8,148.

3 a Qualified dividends . . . . . **3a** 22,446.

4 a IRA distributions . . . . . **4a**

5 a Pensions and annuities . . . . . **5a**

6 a Social security benefits . . . . . **6a**

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

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ☐ **7** -3,000.

8 Additional income from Schedule 1, line 10 . . . . . **8**

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** . . . . . **9** 106,954.

10 Adjustments to income from Schedule 1, line 26 . . . . . **10**

11 Subtract line 10 from line 9. This is your **adjusted gross income** . . . . . **11** 106,954.

12 **Standard deduction or itemized deductions** (from Schedule A) . . . . . **12** 28,396.

13 Qualified business income deduction from Form 8995 or Form 8995-A . . . . . **13** 32.

14 Add lines 12 and 13 . . . . . **14** 28,428.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** . . . . . **15** 78,526.

b Taxable interest . . . . . **2b** 131.

b Ordinary dividends . . . . . **3b** 26,262.

b Taxable amount . . . . . **4b**

b Taxable amount . . . . . **5b**

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

Standard Deduction for —

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under *Standard Deduction*, see instructions.

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

FDIA0112L 08/30/23

Form **1040** (2023)

<b>Tax and Credits</b>	<b>16</b>	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814			<b>16</b>	9,231.
	<b>2</b>	4972			<b>3</b>	
	<b>17</b>	Amount from Schedule 2, line 3			<b>17</b>	
	<b>18</b>	Add lines 16 and 17			<b>18</b>	9,231.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812			<b>19</b>	1,000.
	<b>20</b>	Amount from Schedule 3, line 8			<b>20</b>	1,324.
	<b>21</b>	Add lines 19 and 20			<b>21</b>	2,324.
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-			<b>22</b>	6,907.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21			<b>23</b>	
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>			<b>24</b>	6,907.
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:				
	<b>a</b>	Form(s) W-2	<b>25a</b>	9,577.		
	<b>b</b>	Form(s) 1099	<b>25b</b>			
	<b>c</b>	Other forms (see instructions)	<b>25c</b>			
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	9,577.		
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return			<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>			
	<b>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>	9,577.	
<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>	2,670.
	<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>	2,670.
	<b>b</b>	Routing number	321177586	<b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number	11000000626168			
<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 checked="" type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>					
	Designee's name DAVID HAASE, CPA		Phone no. (415)-331-9900		Personal identification number (PIN) 94965	
<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.					
	Your signature		Date	Your occupation EVENT MANAGEMENT		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		If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 415 250-3833		Email address			
<b>Paid Preparer Use Only</b>	Preparer's name DAVID HAASE, CPA		Preparer's signature DAVID HAASE, CPA		Date	PTIN P02153415
	Firm's name GOLDEN STATE ACCOUNTING INC.		Firm's address 1221 BRIDGEWAY SUITE 2 SAUSALITO, CA 94965		Phone no. 415-331-9900	
	Firm's address 1221 BRIDGEWAY SUITE 2 SAUSALITO, CA 94965		Firm's EIN 20-5664372		Check if: <input type="checkbox"/> Self-employed	

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

Form 1040 (2023)



**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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. **03**

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

LISA MURPHY

Your social security number

**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required. ....	1	1,324.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....	2	
3	Education credits from Form 8863, line 19. ....	3	
4	Retirement savings contributions credit. Attach Form 8880 .....	4	
5a	Residential clean energy credit from Form 5695, line 15 .....	5a	
b	Energy efficient home improvement credit from Form 5695, line 32 .....	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800 .....	6a	
b	Credit for prior year minimum tax. Attach Form 8801 .....	6b	
c	Adoption credit. Attach Form 8839 .....	6c	
d	Credit for the elderly or disabled. Attach Schedule R .....	6d	
e	Reserved for future use .....	6e	
f	Clean vehicle credit. Attach Form 8936 .....	6f	
g	Mortgage interest credit. Attach Form 8396 .....	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859 .....	6h	
i	Qualified electric vehicle credit. Attach Form 8834 .....	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911 .....	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912 .....	6k	
l	Amount on Form 8978, line 14. See instructions .....	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936 .....	6m	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z .....	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 .....	8	1,324.

(continued on page 2)

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

**Schedule 3 (Form 1040) 2023**

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962.....	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions).....	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld.....	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136.....	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439.....	<b>13a</b>	
<b>b</b>	Credit for repayment of amounts included in income from earlier years.....	<b>13b</b>	
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	<b>13c</b>	
<b>d</b>	Deferred amount of net 965 tax liability (see instructions).....	<b>13d</b>	
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z.....	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	<b>15</b>	0.

Schedule 3 (Form 1040) 2023

Department of the Treasury  
Internal Revenue Service

**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

LISA MURPHY

Your social security number
-----------------------------

## Medical and Dental Expenses

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

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

## Taxes You Paid

5 State and local taxes.			
a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box: <input type="checkbox"/>		5a	4,951.
b State and local real estate taxes (see instructions) . . . . .		5b	16,485.
c State and local personal property taxes. . . . .		5c	
d Add lines 5a through 5c . . . . .		5d	21,436.
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately). . . . .		5e	10,000.
6 Other taxes. List type and amount: _____		6	
7 Add lines 5e and 6 . . . . .		7	10,000.

### Interest You Paid

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

<b>8</b> Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. <input type="checkbox"/>			
<b>a</b> Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	<b>8a</b>	15,836.	
<b>b</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.	<b>8b</b>		
----- ----- ----- -----			
<b>c</b> Points not reported to you on Form 1098. See instructions for special rules.	<b>8c</b>		
<b>d</b> Reserved for future use.	<b>8d</b>		
<b>e</b> Add lines 8a through 8c.	<b>8e</b>	15,836.	
<b>9</b> Investment interest. Attach Form 4952 if required. See instructions.	<b>9</b>		
<b>10</b> Add lines 8e and 9.			<b>10</b>

15,836.

## Gifts to Charity

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

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	2,560.
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	<b>12</b>	
<b>13</b>	Carryover from prior year	<b>13</b>	
<b>14</b>	Add lines 11 through 13	<b>14</b>	2,560.

## 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	0.
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### Other Itemized Deductions

16	Other—from list in instructions. List type and amount: _____ _____		
		16	0

**Total  
Itemized  
Deductions**

<b>17</b> 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.	<b>17</b>	28,396.
<b>18</b> If you elect to itemize deductions even though they are less than your standard deduction, check this box.	<input type="checkbox"/>	



**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

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

OMB No. 1545-0074

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

Name(s) shown on return

LISA MURPHY

Your social security number

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

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

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

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

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

	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....	271,761.	283,641.	339.	-11,541.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			<b>6</b>	( 34,876.)
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....			<b>7</b>	-46,417.

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

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

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

	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....	179,812.	156,784.		23,028.
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>12</b>	
<b>13</b> Capital gain distributions. See the instrs. ....			<b>13</b>	16,075.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			<b>14</b>	( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back .....			<b>15</b>	39,103.

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result.	<b>16</b>	-7,314.
<ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet.	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet.	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	( 3,000.)
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023



## Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

2023

Attachment  
Sequence No. 19

Name

LISA MURPHY

ID no. as shown on page 1 of your tax return

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

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

h Resident of (name of country)

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession.</b> . . . . .	VARIOUS			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): <u>SEE STATEMENT 1</u>				
	13,268.			<b>1 a</b> 13,268.
<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>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .	7,690.			
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .	7,690.			
<b>d</b> Gross foreign source income (see instructions) . . . . .	13,268.			
<b>e</b> Gross income from all sources (see instructions) . . . . .	155,501.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .	0.085324			
<b>g</b> Multiply line 3c by line 3f. . . . .	656.			
<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) . . . . .	1,351.			
<b>b</b> Other interest expense. . . . .				
<b>5</b> Losses from foreign sources. . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .	2,007.			<b>6</b> 2,007.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . .				<b>7</b> 11,261.

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

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A	1099 TAXES					1,313.				1,313.
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 . . . . . **8** 1,313.



**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	1,313.	
10	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). <b>SEE STMT 2</b> <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	3,049.	
11	Add lines 9 and 10.	11	4,362.	
12	Reduction in foreign taxes (see instructions).	12	( )	
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14	4,362.	
15	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.	15	11,261.	
16	Adjustments to line 15 (see instructions).	16		
17	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.)	17	11,261.	
18	<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.	18	78,526.	
19	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19	0.143404732	
20	<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.	20	9,231.	
21	<b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions. Multiply line 20 by line 19 (maximum amount of credit).	21	1,324.	
22	Increase in limitation (section 960(c)) (see instructions).	22		
23	Add lines 21 and 22.	23	1,324.	
24	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.	24	1,324.	

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

25	Credit for taxes on section 951A category income.	25		
26	Credit for taxes on foreign branch category income.	26		
27	Credit for taxes on passive category income.	27		
28	Credit for taxes on general category income.	28		
29	Credit for taxes on section 901(j) income.	29		
30	Credit for taxes on certain income re-sourced by treaty.	30		
31	Credit for taxes on lump-sum distributions.	31		
32	Add lines 25 through 31.	32		
33	Enter the <b>smaller</b> of line 20 or line 32.	33	1,324.	
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	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.	35	1,324.	

## Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

2023

Attachment  
Sequence No. 19Department of the Treasury  
Internal Revenue Service

Name

LISA MURPHY

ID no. as shown on page 1 of your tax return

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

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

h Resident of (name of country)

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

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

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession.</b> . . . . .	VARIOUS			
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): <u>SEE STATEMENT 3</u>				
	13,268.			<b>1 a</b> 13,268.
<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>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income (see instructions) . . . . .	13,268.			
<b>e</b> Gross income from all sources (see instructions) . . . . .	155,501.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .	0.085324			
<b>g</b> Multiply line 3c by line 3f. . . . .				
<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) . . . . .	1,351.			
<b>b</b> Other interest expense. . . . .				
<b>5</b> Losses from foreign sources. . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .	1,351.			<b>6</b> 1,351.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . .				<b>7</b> 11,917.

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

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		Taxes withheld at source on:				Taxes withheld at source on:				
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A	1099 TAXES					1,313.				1,313.
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 . . . . . **8** 1,313.

ALTERNATIVE MINIMUM TAX

Form 1116 (2023) LISA MURPHY

Page 2

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	1,313.	
10	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). <b>SEE STMT 4</b> <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	5,246.	
11	Add lines 9 and 10.	11	6,559.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14	6,559.	
15	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.	15	11,917.	
16	Adjustments to line 15 (see instructions).	16		
17	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.)	17	11,917.	
18	<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.	18	89,695.	
19	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19	0.132861364	
20	<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.	20	709.	
21	<b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions. Multiply line 20 by line 19 (maximum amount of credit).	21	94.	
22	Increase in limitation (section 960(c)) (see instructions).	22		
23	Add lines 21 and 22.	23	94.	
24	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.	24	94.	

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

25	Credit for taxes on section 951A category income.	25		
26	Credit for taxes on foreign branch category income.	26		
27	Credit for taxes on passive category income.	27		
28	Credit for taxes on general category income.	28		
29	Credit for taxes on section 901(j) income.	29		
30	Credit for taxes on certain income re-sourced by treaty.	30		
31	Credit for taxes on lump-sum distributions.	31		
32	Add lines 25 through 31.	32		
33	Enter the <b>smaller</b> of line 20 or line 32.	33	94.	
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	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.	35	94.	

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year 2023, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.**See separate instructions.****Attach to Form 1116.****Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.**

OMB No. 1545-0121

Name

Identifying number as shown  
on page 1 of your tax return**LISA MURPHY**

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))					1,420.	425.	1,845.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)					1,420.	425.	1,845.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)					-11.		-11.
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<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-				1,409.	425.	1,834.

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

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**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))	1,845.	1,072.	1.	116.	15.		3,049.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<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.	1,845.	1,072.	1.	116.	15.		3,049.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	-11.						-11.
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<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.	1,834.	1,072.	1.	116.	15.		3,038.

BAA

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

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year 2023, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.**See separate instructions.****Attach to Form 1116.****Go to [www.irs.gov/Form1116](https://www.irs.gov/Form1116) for instructions and the latest information.**

OMB No. 1545-0121

Name

**ALTERNATIVE MINIMUM TAX**Identifying number as shown  
on page 1 of your tax return**LISA MURPHY**

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))				412.	1,506.	336.	2,254.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)				412.	1,506.	336.	2,254.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<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-			412.	1,506.	336.	2,254.

## ALTERNATIVE MINIMUM TAX

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))	2,254.	876.	347.	680.	1,089.		5,246.
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instr.)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<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.	2,254.	876.	347.	680.	1,089.		5,246.
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)							
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)							
<b>6</b> Foreign tax carryover generated in current tax year						1,219.	1,219.
<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.	2,254.	876.	347.	680.	1,089.	1,219.	6,465.

BAA

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

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

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

LISA MURPHY

**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**

Your social security number

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

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR .....	1	106,954.
2a	Enter income from Puerto Rico that you excluded. ....	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555. ....	2b	
c	Enter the amount from line 15 of your Form 4563. ....	2c	
d	Add lines 2a through 2c. ....	2d	
3	Add lines 1 and 2d. ....	3	106,954.
4	Number of qualifying children under age 17 with the required social security number .....	4	
5	Multiply line 4 by \$2,000. ....	5	0.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number .....	6	2
<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.			
7	Multiply line 6 by \$500 .....	7	1,000.
8	Add lines 5 and 7. ....	8	1,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	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.	10	0.
11	Multiply line 10 by 5% (0.05). ....	11	
12	Is the amount on line 8 more than the amount on line 11? .....	12	1,000.
<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.			
13	Enter the amount from <b>Credit Limit Worksheet A</b> . ....	13	7,907.
14	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> .....	14	1,000.
<b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>			

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.

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

**Schedule 8812 (Form 1040) 2023**



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

15 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"/>
16a 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 .....		16a 0.
b Number of qualifying children under 17 with the required social security number: _____ 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 .....		16b
<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.		
17 Enter the <b>smaller</b> of line 16a or line 16b .....		17
18a Earned income (see instructions) .....		18a
b Nontaxable combat pay (see instructions) .....		18b
19 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 .....		19
20 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.		20

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

21 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 .....		21
22 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 .....		22
23 Add lines 21 and 22 .....		23
24 <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. ....		24
25 Subtract line 24 from line 23. If zero or less, enter -0- .....		25
26 Enter the <b>larger</b> of line 20 or line 25 .....		26
<b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.		

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

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28. ....	27	0.
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Schedule 8812 (Form 1040) 2023

**Qualified Business Income Deduction  
Simplified Computation****2023**Attachment  
Sequence No. **55****Attach to your tax return.****Go to [www.irs.gov/Form8995](https://www.irs.gov/Form8995) for instructions and the latest information.**

Name(s) shown on return

**LISA MURPHY**

Your taxpayer identification number

**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.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	0.	
3	Qualified business net (loss) carryforward from the prior year.	3	( 0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5		0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	160.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	( 0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	160.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9		32.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10		32.
11	Taxable income before qualified business income deduction (see instructions).	11	78,558.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	22,446.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	56,112.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14		11,222.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15		32.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( 0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( 0.)	

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8995** (2023)

Form **8867**

(Rev. November 2023)

Department of the Treasury  
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

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

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

OMB No. 1545-0074

For tax year

20 23Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

LISA MURPHY

Taxpayer identification number

Preparer's name

DAVID HAASE, CPA

Preparer tax identification number

P02153415

**Part I Due Diligence Requirements**

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

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☒ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s). .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? .....	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) .....	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s). .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on:			
_____			
_____			
_____			
_____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **8867** (Rev. 11-2023)

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

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

<b>Part IV Due Diligence Questions for Returns Claiming AOTC</b> (If the return does not claim AOTC, go to Part V.)		
	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part V Due Diligence Questions for Claiming HOH</b> (If the return does not claim HOH filing status, go to Part VI.)		
	Yes	No
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Part VI Eligibility Certification</b>	
--	--

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

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

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

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

LISA MURPHY

**STATEMENT 1****FORM 1116, LINE 1A - PASSIVE CATEGORY INCOME  
GROSS INCOME FROM SOURCES OUTSIDE U.S.****FOREIGN COUNTRY OR U.S. POSSESSION: VARIOUS**

DIVIDENDS.....	\$	66.
FOREIGN SOURCE QUALIFIED DIVIDENDS.....		13,202.
<b>TOTAL</b>	<b>\$</b>	<b>13,268.</b>

**STATEMENT 2****FORM 1116, LINE 10  
FOREIGN TAX CREDIT CARRYOVERS****PASSIVE INCOME**

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
2022 FOREIGN TAX CREDIT	1,089.	0.	1,074.	15.
2021 FOREIGN TAX CREDIT	1,705.	0.	1,589.	116.
2020 FOREIGN TAX CREDIT	989.	0.	988.	1.
2019 FOREIGN TAX CREDIT	1,541.	0.	469.	1,072.
2018 FOREIGN TAX CREDIT	1,561.	0.	1,136.	425.
2017 FOREIGN TAX CREDIT	1,506.	0.	86.	1,420.
2016 FOREIGN TAX CREDIT	0.	0.	0.	0.
2015 FOREIGN TAX CREDIT	0.	0.	0.	0.
2014 FOREIGN TAX CREDIT	0.	0.	0.	0.
2013 FOREIGN TAX CREDIT	0.	0.	0.	0.

<b>TOTAL FOREIGN TAX CREDIT CARRYOVER - FORM 1116, LINE 10</b>	<b>\$</b>	<b>3,049.</b>
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**STATEMENT 3****FORM 1116, LINE 1A - PASSIVE CATEGORY INCOME (AMT)  
GROSS INCOME FROM SOURCES OUTSIDE U.S.****FOREIGN COUNTRY OR U.S. POSSESSION: VARIOUS**

DIVIDENDS.....	\$	66.
FOREIGN SOURCE QUALIFIED DIVIDENDS.....		13,202.
<b>TOTAL</b>	<b>\$</b>	<b>13,268.</b>

LISA MURPHY

STATEMENT 4  
FORM 1116, LINE 10  
FOREIGN TAX CREDIT CARRYOVERS

## PASSIVE INCOME - AMT

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
2022 FOREIGN TAX CREDIT	1,089.	0.	0.	1,089.
2021 FOREIGN TAX CREDIT	1,705.	0.	1,025.	680.
2020 FOREIGN TAX CREDIT	989.	0.	642.	347.
2019 FOREIGN TAX CREDIT	1,541.	0.	665.	876.
2018 FOREIGN TAX CREDIT	1,561.	0.	1,225.	336.
2017 FOREIGN TAX CREDIT	1,506.	0.	0.	1,506.
2016 FOREIGN TAX CREDIT	1,267.	0.	855.	412.
2015 FOREIGN TAX CREDIT	0.	0.	0.	0.
2014 FOREIGN TAX CREDIT	0.	0.	0.	0.
2013 FOREIGN TAX CREDIT	0.	0.	0.	0.
TOTAL FOREIGN TAX CREDIT CARRYOVER - FORM 1116, LINE 10				<u>\$ 5,246.</u>

TAXABLE YEAR

FORM

**2023****California e-file Signature Authorization for Individuals****8879**

Your name

**LISA MURPHY**

Spouse's/RDP's name

Your SSN or ITIN

Spouse's/RDP's SSN or ITIN

**Part I Tax Return Information** (whole dollars only)

- 1 California adjusted gross income (AGI). See instructions ..... 1 **120,863.**
- 2 Amount you owe. See instructions ..... 2
- 3 Refund or no amount due. See instructions ..... 3 **3,056.**

**Part II Taxpayer Declaration and Signature Authorization** (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize **GOLDEN STATE ACCOUNTING INC.** to enter my PIN **63112**  
ERO firm name Do not enter all zeros

as my signature on my 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

**Spouse's/RDP's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_  
ERO firm name Do not enter all zeros

as my signature on my 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's  
signature ▶

Date ▶

Practitioner PIN Method Returns Only – continue below

**Part III Certification and Authentication – Practitioner PIN Method Only****ERO's Electronic Filer Identification Number (EFIN)/PIN.**

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**68474294965**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers.

ERO's signature ▶ **DAVID HAASE, CPA**

Date ▶

2023

California Resident  
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

LISA  
MURPHY

23

1135 BROCKMAN LN  
SONOMA CA 95476

01-10-1969

## Principal Residence

Enter your county at time of filing (see instructions)

☒ SONOMAIf your address above is the same as your principal/physical residence address at the time of filing, check this box. ☒

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

City

State

ZIP code

Filing  
StatusIf your California filing status is different from your federal filing status, check the box here. ☐1 ☐ Single4 ☒ Head of household (with qualifying person). See instructions.2 ☐ Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died. \_\_\_\_\_

See instructions. \_\_\_\_\_

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. \_\_\_\_\_6 ☐ If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ☐

## Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. ☒ 7 ☐ 1 x \$144 = ☒ \$ 144.8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. ☒ 8 ☐ x \$144 = ☒ \$9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ☒ 9 ☐ x \$144 = ☒ \$



**Exemptions**Your name: **LISA MURPHY**

Your SSN or ITIN: \_\_\_\_\_

**10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input checked="" type="radio"/> <b>AVA</b>	<input checked="" type="radio"/> <b>ZOE</b>	<input type="radio"/>
Last Name	<input checked="" type="radio"/> <b>BOLGER</b>	<input checked="" type="radio"/> <b>BOLGER</b>	<input type="radio"/>
SSN. See instr.	<input type="radio"/> <b>623556334</b>	<input type="radio"/> <b>624551952</b>	<input type="radio"/>
Dependent's relationship to you	<input checked="" type="radio"/> <b>DAUGHTER</b>	<input checked="" type="radio"/> <b>DAUGHTER</b>	<input type="radio"/>

Total dependent exemptions ..... • 10 **2** x \$446 = ☒ \$ **892.****11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. .... ☒ 11 \$ **1,036.****Taxable Income**

<b>12</b>	State wages from your federal Form(s) W-2, box 16. ....	• 12	<b>83,561.</b>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. ....	<input checked="" type="radio"/> 13	<b>106,954.</b>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ....	• 14	<b>1,149.</b>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ....	15	<b>105,805.</b>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ....	• 16	<b>15,058.</b>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16. ....	• 17	<b>120,863.</b>
<b>18</b>	Enter the larger of <div style="border: 1px solid black; padding: 5px; display: inline-block;"><div>Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status:</div><div>• Single or Married/RDP filing separately. .... \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. .... \$10,726</div><div>If Married/RDP filing separately or the box on line 6 is checked, <b>STOP.</b> See instructions. ....</div></div>	• 18	<b>51,477.</b>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0-. ....	<input checked="" type="radio"/> 19	<b>69,386.</b>

**Tax**

<b>31</b>	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	
	• <input type="checkbox"/> FTB 3800 • <input type="checkbox"/> FTB 3803. ....	• 31 <b>1,695.</b>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. ....	<input checked="" type="radio"/> 32 <b>1,036.</b>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0-. ....	<input checked="" type="radio"/> 33 <b>659.</b>
<b>34</b>	Tax. See instructions. Check the box if from: • <input type="checkbox"/> Schedule G-1 • <input type="checkbox"/> FTB 5870A ....	• 34
<b>35</b>	Add line 33 and line 34. ....	<input checked="" type="radio"/> 35 <b>659.</b>

**Special Credits**

<b>40</b>	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ....	• 40
<b>43</b>	Enter credit name ..... code • ..... and amount. ....	• 43
<b>44</b>	Enter credit name ..... code • ..... and amount. ....	• 44

Your name: **LISA MURPHY**

Your SSN or ITIN: \_\_\_\_\_

**Special Credits**

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45 \_\_\_\_\_
- 46 Nonrefundable Renter's Credit. See instructions ..... ● 46 \_\_\_\_\_
- 47 Add line 40 through line 46. These are your total credits ..... ● 47 \_\_\_\_\_
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48 659.

**Other Taxes**

- 61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61 \_\_\_\_\_
- 62 Mental Health Services Tax. See instructions ..... ● 62 \_\_\_\_\_
- 63 Other taxes and credit recapture. See instructions. .... SEE .STMT .1 ..... ● 63 221.
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ..... ● 64 880.

**Payments**

- 71 California income tax withheld. See instructions ..... ● 71 3,936.
- 72 2023 California estimated tax and other payments. See instructions ..... ● 72 \_\_\_\_\_
- 73 Withholding (Form 592-B and/or Form 593). See instructions ..... ● 73 \_\_\_\_\_
- 74 Excess SDI (or VPD) withheld. See instructions ..... ● 74 0.
- 75 Earned Income Tax Credit (EITC). See instructions ..... ● 75 \_\_\_\_\_
- 76 Young Child Tax Credit (YCTC). See instructions ..... ● 76 \_\_\_\_\_
- 77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77 \_\_\_\_\_
- 78 Add line 71 through line 77. These are your total payments.  
See instructions ..... ● 78 3,936.

**Use Tax**

- 91 **Use Tax.** Do not leave blank. See instructions ..... ● 91 0.

If line 91 is zero, check if: ☒ No use tax is owed. ☐ You paid your use tax obligation directly to CDTFA.

**ISR Penalty**

- 92 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage  
If you did not check the box, see instructions. .... ● ☒
- Individual Shared Responsibility (ISR) Penalty. See instructions ..... ● 92 \_\_\_\_\_

**Overpaid Tax/Tax Due**

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. .... ● 93 3,936.
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91. .... ● 94 \_\_\_\_\_
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. .... ● 95 3,936.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92. .... ● 96 \_\_\_\_\_
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. .... ● 97 3,056.

Your name: **LISA MURPHY**

Your SSN or ITIN: \_\_\_\_\_

**Overpaid Tax/Tax Due**

- 98** Amount of line 97 you want applied to your **2024** estimated tax. ● **98** \_\_\_\_\_
- 99** Overpaid tax available this year. Subtract line 98 from line 97. ● **99** 3,056.
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● **100** \_\_\_\_\_

**Contributions**

**Code Amount**

- California Seniors Special Fund. See instructions. ● **400** \_\_\_\_\_
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ● **401** \_\_\_\_\_
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program. ● **403** \_\_\_\_\_
- California Breast Cancer Research Voluntary Tax Contribution Fund. ● **405** \_\_\_\_\_
- California Firefighters' Memorial Voluntary Tax Contribution Fund. ● **406** \_\_\_\_\_
- Emergency Food for Families Voluntary Tax Contribution Fund. ● **407** \_\_\_\_\_
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ● **408** \_\_\_\_\_
- California Sea Otter Voluntary Tax Contribution Fund. ● **410** \_\_\_\_\_
- California Cancer Research Voluntary Tax Contribution Fund. ● **413** \_\_\_\_\_
- School Supplies for Homeless Children Voluntary Tax Contribution Fund. ● **422** \_\_\_\_\_
- State Parks Protection Fund/Parks Pass Purchase. ● **423** \_\_\_\_\_
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ● **424** \_\_\_\_\_
- Keep Arts in Schools Voluntary Tax Contribution Fund. ● **425** \_\_\_\_\_
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund. ● **438** \_\_\_\_\_
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ● **439** \_\_\_\_\_
- Rape Kit Backlog Voluntary Tax Contribution Fund. ● **440** \_\_\_\_\_
- Suicide Prevention Voluntary Tax Contribution Fund. ● **444** \_\_\_\_\_
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ● **445** \_\_\_\_\_
- 110** Add amounts in code 400 through code 445. This is your total contribution. ● **110** \_\_\_\_\_

Your name: **LISA MURPHY**

Your SSN or ITIN: \_\_\_\_\_

**Amount You Owe** **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ● **111** \_\_\_\_\_

Pay Online — Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information.

**Interest and Penalties** **112** Interest, late return penalties, and late payment penalties ..... **112** \_\_\_\_\_

**113** Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ..... ● **113** \_\_\_\_\_

**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... **114** \_\_\_\_\_

**Refund and Direct Deposit** **115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ..... ● **115** \_\_\_\_\_ **3,056.**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.

**Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type		● Account number	● <b>116</b> Direct deposit amount
● Routing number	<input checked="" type="checkbox"/> Checking		
<b>321177586</b>		<b>11000000626168</b>	<b>3,056.</b>
	<input type="checkbox"/> Savings		

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type		● Account number	● <b>117</b> Direct deposit amount
● Routing number	<input type="checkbox"/> Checking		
_____		_____	_____
	<input type="checkbox"/> Savings		

**Voter Info.** For voter registration information, check the box and go to [sos.ca.gov/elections](https://sos.ca.gov/elections). See instructions. .... ☐

**Health Care Coverage Info.** Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions ..... ● ☐ Yes ☒ No

**Sign your tax return on Page 6**

Your name: LISA MURPHY Your SSN or ITIN: \_\_\_\_\_

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's/RDP's signature (if a joint tax return, both must sign) \_\_\_\_\_

☒ Your email address. Enter only one email address.

☒ Preferred phone number

415 250-3833

**Sign  
Here**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

DAVID HAASE, CPA

It is unlawful  
to forge a  
spouse's/  
RDP's  
signature.

Firm's name (or yours, if self-employed)

GOLDEN STATE ACCOUNTING INC.

● PTIN

P02153415

Firm's address

1221 BRIDGEWAY SUITE 2  
SAUSALITO, CA 94965

● Firm's FEIN

205664372

Joint tax  
return? See  
instructions.

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ● ☒ Yes ● ☐ No

Print Third Party Designee's Name

DAVID HAASE CPA

Telephone Number

(415) - 331 - 9900

# 2023 California Adjustments – Residents

CA (540)

**Important:** Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

**LISA MURPHY****Part I Income Adjustment Schedule****Section A - Income** from federal Form 1040 or 1040-SR**A** Federal Amounts  
(taxable amounts from  
your federal tax return)**B** Subtractions  
See instructions**C** Additions  
See instructions

<b>1a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . .	<b>1a</b> <input checked="" type="radio"/>	83,561.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . .	<b>1b</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Tip income not reported on line 1a . . . . .	<b>1c</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . .	<b>1d</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . .	<b>1e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . .	<b>1f</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Wages from federal Form 8919, line 6 . . . . .	<b>1g</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Other earned income. See instrs. . . . .	<b>1h</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>i</b> Nontaxable combat pay election. See instructions . . . . .	<b>1i</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>z</b> Add line 1a through line 1i . . . . .	<b>1z</b> <input checked="" type="radio"/>	83,561.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> 8,148.	<b>2b</b> <input checked="" type="radio"/>	131.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> 22,446.	<b>3b</b> <input checked="" type="radio"/>	26,262.	<input checked="" type="radio"/> 1,149.	<input checked="" type="radio"/> 6,236.
<b>4</b> IRA distributions. See instructions. <b>a</b> <input checked="" type="radio"/>	<b>4b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input checked="" type="radio"/>	<b>5b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>6</b> Social security benefits. <b>a</b> <input checked="" type="radio"/>	<b>6b</b> <input checked="" type="radio"/>			
<b>7</b> Capital gain or (loss). See instructions . . . . .	<b>7</b> <input checked="" type="radio"/>	-3,000.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Section B - Additional Income** from federal Schedule 1 (Form 1040)

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>2 a</b> Alimony received. See instructions . . . . .	<b>2a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>3</b> Business income or (loss). See instructions . . . . .	<b>3</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> Other gains or (losses) . . . . .	<b>4</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	<b>5</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b> Farm income or (loss) . . . . .	<b>6</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Unemployment compensation . . . . .	<b>7</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	

Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>8</b> Other income:				
<b>a</b> Federal net operating loss. ....	<b>8a</b> <input type="radio"/> ( )			<input type="radio"/>
<b>b</b> Gambling. ....	<b>8b</b> <input type="radio"/>	<input type="radio"/>		
<b>c</b> Cancellation of debt. ....	<b>8c</b> <input type="radio"/>	<input type="radio"/>		<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555. ....	<b>8d</b> <input type="radio"/> ( )			<input type="radio"/>
<b>e</b> Income from federal Form 8853. ....	<b>8e</b> <input type="radio"/>			<input type="radio"/>
<b>f</b> Income from federal Form 8889. ....	<b>8f</b> <input type="radio"/>	<input type="radio"/>		
<b>g</b> Alaska Permanent Fund dividends. ....	<b>8g</b> <input type="radio"/>			
<b>h</b> Jury duty pay. ....	<b>8h</b> <input type="radio"/>			
<b>i</b> Prizes and awards. ....	<b>8i</b> <input type="radio"/>			
<b>j</b> Activity not engaged in for profit income. ....	<b>8j</b> <input type="radio"/>			
<b>k</b> Stock options. ....	<b>8k</b> <input type="radio"/>			<input type="radio"/>
<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> <input type="radio"/>			
<b>m</b> Olympic and Paralympic medals and USOC prize money. ....	<b>8m</b> <input type="radio"/>			
<b>n</b> IRC Section 951(a) inclusion. ....	<b>8n</b> <input type="radio"/>	<input type="radio"/>		
<b>o</b> IRC Section 951A(a) inclusion. ....	<b>8o</b> <input type="radio"/>	<input type="radio"/>		
<b>p</b> IRC Section 461(l) excess business loss adjustment. ....	<b>8p</b> <input type="radio"/>	<input type="radio"/>		<input type="radio"/>
<b>q</b> Taxable distributions from an ABLE account. ....	<b>8q</b> <input type="radio"/>			
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2. ....	<b>8r</b> <input type="radio"/>			
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. ....	<b>8s</b> <input type="radio"/> ( )			
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. ....	<b>8t</b> <input type="radio"/>			
<b>u</b> Wages earned while incarcerated. ....	<b>8u</b> <input type="radio"/>			
<b>z</b> Other income. List type and amount. <input type="radio"/> STATEMENT 2	<b>8z</b> <input type="radio"/>	<input type="radio"/>		<input type="radio"/> 8,822.

Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a	Total other income. Add lines 8a through 8z . . . 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 8,822.
b1	Disaster loss deduction from form FTB 3805V . . . . . 9b1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V . . . . . 9b2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b3	NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . 9b3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a, in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions . . . . . 10	<input type="radio"/> 106,954.	<input type="radio"/> 1,149.	<input type="radio"/> 15,058.

**Section C – Adjustments to Income**  
from federal Schedule 1 (Form 1040)

11	Educator expenses . . . . . 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Health savings account deduction . . . . . 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14	Moving expenses. Attach form FTB 3913. See instructions . . . . . 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15	Deductible part of self-employment tax. See instructions . . . . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans . . . . . 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17	Self-employed health insurance deduction. See instructions . . . . . 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18	Penalty on early withdrawal of savings . . . . . 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 a	Alimony paid . . . . . 19a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b	Recipient's: SSN <input type="radio"/> _____  Last Name <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20	IRA deduction . . . . . 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21	Student loan interest deduction . . . . . 21	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22	Reserved for future use . . . . . 22	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23	Archer MSA deduction . . . . . 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>24</b> Other adjustments:				
<b>a</b> Jury duty pay. . . . .	<b>24a</b>	<input type="radio"/>		
<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>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. . . . .	<b>24c</b>	<input type="radio"/>	<input type="radio"/>	
<b>d</b> Reforestation amortization and expenses. . . . .	<b>24d</b>	<input type="radio"/>	<input type="radio"/>	
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974. . . . .	<b>24e</b>	<input type="radio"/>		
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans. . . . .	<b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans. . . . .	<b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims. . . . .	<b>24h</b>	<input type="radio"/>		
<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>	<input type="radio"/>	<input type="radio"/>	
<b>j</b> Housing deduction from federal Form 2555. . . . .	<b>24j</b>	<input type="radio"/>	<input type="radio"/>	
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). . . . .	<b>24k</b>	<input type="radio"/>		
<b>z</b> Other adjustments. List type and amount.				
<input type="radio"/> _____	<b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b> Total other adjustments. Add line 24a through line 24z. . . . .	<b>25</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions. . . . .	<b>26</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions. . . . .	<b>27</b>	<input type="radio"/> 106,954.	<input type="radio"/> 1,149.	<input type="radio"/> 15,058.

**Part II Adjustments to Federal Itemized Deductions**Check the box if you did NOT itemize for federal but will itemize for California ☒ ☐

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses. <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> _____ <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> _____ <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/> _____ <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <input checked="" type="radio"/> _____ <b>5a</b> <input checked="" type="radio"/> 4,951. <input checked="" type="radio"/> 4,951.			
<b>b</b> State and local real estate taxes. <input checked="" type="radio"/> _____ <b>5b</b> <input checked="" type="radio"/> 16,485.			
<b>c</b> State and local personal property taxes. <input checked="" type="radio"/> _____ <b>5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. <input checked="" type="radio"/> _____ <b>5d</b> <input checked="" type="radio"/> 21,436.			
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. <input checked="" type="radio"/> _____ <b>5e</b> <input checked="" type="radio"/> 10,000. <input checked="" type="radio"/> 4,951. <input checked="" type="radio"/> 11,436.			
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/> <input checked="" type="radio"/>			
<b>7</b> Add line 5e and line 6. <input checked="" type="radio"/> _____ <b>7</b> <input checked="" type="radio"/> 10,000. <input checked="" type="radio"/> 4,951. <input checked="" type="radio"/> 11,436.			
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098. <input checked="" type="radio"/> _____ <b>8a</b> <input checked="" type="radio"/> 15,836. <input checked="" type="radio"/>			
<b>b</b> Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/> _____ <b>8b</b> <input checked="" type="radio"/>			
<b>c</b> Points not reported to you on federal Form 1098. <input checked="" type="radio"/> _____ <b>8c</b> <input checked="" type="radio"/>			
<b>d</b> Reserved for future use. <input checked="" type="radio"/> _____ <b>8d</b>			
<b>e</b> Add line 8a through line 8c. <input checked="" type="radio"/> _____ <b>8e</b> <input checked="" type="radio"/> 15,836. <input checked="" type="radio"/>			
<b>9</b> Investment interest. <input checked="" type="radio"/> _____ <b>9</b> <input checked="" type="radio"/>			
<b>10</b> Add line 8e and line 9. <input checked="" type="radio"/> _____ <b>10</b> <input checked="" type="radio"/> 15,836. <input checked="" type="radio"/>			

Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>				
11	Gifts by cash or check.....	11 <input type="radio"/> 2,560.	<input type="radio"/>	<input type="radio"/>
12	Other than by cash or check.....	12 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Carryover from prior year.....	13 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14	Add line 11 through line 13.....	14 <input type="radio"/> 2,560.	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions.....	16 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	17 <input type="radio"/> 28,396.	<input type="radio"/> 4,951.	<input type="radio"/> 11,436.
18	<b>Total.</b> Combine line 17 column A less column B plus column C.....			<input type="radio"/> 18 <u>34,881.</u>

**Job Expenses and Certain Miscellaneous Deductions**

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions..... ☐ 19 975.

20 Tax preparation fees..... ☐ 20 925.

21 Other expenses: investment, safe deposit box, etc. List type..... ☐ SEE STATEMENT 3 ☐ 21 16,835.

22 Add line 19 through line 21..... ☐ 22 18,735.

23 Enter amount from federal Form 1040 or 1040-SR, line 11..... ☐ 106,954.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... ☐ 24 2,139.

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... ☐ 25 16,596.

26 **Total Itemized Deductions.** Add line 18 and line 25..... ☐ 26 51,477.

27 Other adjustments. See instructions. Specify..... ☐ 27 \_\_\_\_\_

28 Combine line 26 and line 27..... ☐ 28 51,477.

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately.....	\$237,035
Head of household.....	\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP.....	\$474,075

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29..... ☐ 29 51,477.

30 **Enter the larger of the amount on line 29 or your standard deduction shown below:**

Single or married/RDP filing separately. See instructions.....	\$5,363
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP.....	\$10,726

**Transfer the amount on line 30 to Form 540, line 18.....** ☐ 30 51,477.

TAXABLE YEAR

SCHEDULE

**2023****California Capital Gain or Loss Adjustment****D (540)**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

Name(s) as shown on return

SSN or ITIN

**LISA MURPHY**

	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	EDWARD JONES -2017 ST COVERED SECUR - SEE ATTACHED STATEMENT				
b		271,761.	283,641.	11,880.	
c	WASH SALE				339.
d	EDWARD JONE -2017 LT COVERED SECUR				
e		105,457.	75,985.		29,472.
f	EDWARD JONES -7613 LT COVERED SECUR				
g		74,355.	80,799.	6,444.	
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					

- 2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568) . . . . 2 ☐ 0
- 3 Capital gain distributions (federal Form 1099-DIV, box 2a) . . . . . ☐ 3 16,075.
- 4 Total 2023 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3. . . . . ☐ 4 45,886.
- 5 2023 loss. Add column (d) amounts of line 1 and line 2. . . . . ☐ 5 (18,324.)
- 6 California capital loss carryover from 2022, if any. See instructions . . . . . ☐ 6 (34,876.)
- 7 Total 2023 loss. Add line 5 and line 6. . . . . ☐ 7 (53,200.)

CAIA6401L 10/19/23

LISA MURPHY

- 8 Net gain or (loss). Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. ☒ 8 -7,314.
- 9 If line 8 is a loss, enter the smaller of: **a** the loss on line 8.  
**b** \$3,000 (\$1,500 if married/RDP filing separate). See instructions. ☒ 9 ( 3,000.)
- 10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7. ☒ 10 -3,000.
- 11 Enter the California gain from line 8 or (loss) from line 9. ☒ 11 -3,000.
- 12a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A,  
line 7, column B. ☒ 12a \_\_\_\_\_
- b** If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A,  
line 7, column C. ☒ 12b \_\_\_\_\_

2023

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

3805P

First name <b>LISA</b>	Initial	Last name <b>MURPHY</b>	SSN or ITIN
Address (number and street, PO Box, or PMB no.)		Apt. no./Ste. no.	Check this box if this is an amended form <input type="checkbox"/>
City		State	ZIP code

## Part I Additional Tax on Early Distributions — Complete this part if you received a taxable distribution, before you reached age 59-1/2, from a qualified retirement plan (including an IRA) or modified endowment contract. You may also have to complete this part if you received a federal Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

- 1 Early distributions included in income. For Roth IRA distributions, see instructions ..... ☒ 1 \_\_\_\_\_
- 2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions ☒ ☐ ..... ☒ 2 \_\_\_\_\_
- 3 Amount subject to additional tax. Subtract line 2 from line 1\* ..... ☒ 3 \_\_\_\_\_
- 4 Tax due. Multiply line 3 by 2-1/2% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ..... ☒ 4 \_\_\_\_\_
- \*If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2-1/2% (.025). See instructions.

## Part II Additional Tax on Certain Distributions from Education Accounts and ABLA Accounts — Complete this part if you included an amount in income on Schedule CA (540 or 540NR) from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLA account.

- 5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLA account. See instructions.... ☒ 5 8,822.
- 6 Distributions included on line 5 that are not subject to additional tax. See instructions. .... ☒ 6 \_\_\_\_\_
- 7 Amount subject to additional tax. Subtract line 6 from line 5. .... ☒ 7 8,822.
- 8 Tax due. Multiply line 7 by 2-1/2% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ..... ☒ 8 221.

## Part III Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs) — Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

- 9 Taxable Archer MSA distribution from federal Form 8853, line 8. See instructions..... ☒ 9 \_\_\_\_\_
- 10a If you meet any of the exceptions to the 12.5% tax (see instructions), check here. .... ☒ 10a ☐ \_\_\_\_\_
- b Otherwise, multiply line 9 by 12.5% (.125). Enter the amount here and include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions ..... ☒ 10b \_\_\_\_\_
- 11 Additional tax due from Medicare Advantage MSA distributions. Enter the amount from federal Form 8853, line 13b. Also, include this amount in the total on Form 540, line 63 or Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions. .... ☒ 11 \_\_\_\_\_

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Your signature

Date

X

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)

PTIN

Firm's name  
(or yours if self-  
employed) and  
address

Firm's FEIN

**2023****Head of Household Filing Status Schedule****3532**

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

**LISA MURPHY****Part I – Marital Status****1** Check one box below to identify your marital status. See instructions.

- a** Not legally married/RDP during 2023 ..... ☒ **1a** ☒
- b** Surviving spouse/RDP (my spouse/RDP died before 01/01/2023) ..... ☐ **1b** ☐
- c** Marriage/RDP was annulled ..... ☐ **1c** ☐
- d** Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2023 ..... ☐ **1d** ☐
- e** Legally married/RDP and did not live with spouse/RDP during 2023. .... ☐ **1e** ☐
- f** Legally married/RDP and lived with spouse/RDP during 2023. List the beginning and ending dates for each period when you lived together. .... ☐ **1f** ☐

(mm/dd/yyyy) (mm/dd/yyyy) (mm/dd/yyyy) (mm/dd/yyyy)

From: ☐ \_\_\_\_\_ To: ☐ \_\_\_\_\_ From: ☐ \_\_\_\_\_ To: ☐ \_\_\_\_\_

**Part II – Qualifying Person****2** Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a** Son, daughter, stepson, or stepdaughter ..... ☒ **2a** ☒
- b** Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece ..... ☐ **2b** ☐
- c** Eligible foster child ..... ☐ **2c** ☐
- d** Father, mother, stepfather, or stepmother ..... ☐ **2d** ☐
- e** Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt ..... ☐ **2e** ☐

**Part III – Qualifying Person Information****3** Information about your qualifying person. See instructions.First Name ..... ☒ **AVA**Last Name ..... ☒ **BOLGER**SSN ..... ☒ \_\_\_\_\_DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2023, go to line 3a. If not, go to line 4. .... ☒ **2/13/2006****a** Was your qualifying person a full time student under age 24 in 2023? ..... ☒ **3a** ☐ Yes ☐ No**b** Was your qualifying person permanently and totally disabled in 2023? ..... ☒ **3b** ☐ Yes ☐ No**4** Enter qualifying person's gross income in 2023. See instructions. .... ☒ **0.****5** Number of days your qualifying person lived with you during 2023. See instructions ..... ☒ **365**

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacations, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days. See instructions.

2023

## CALIFORNIA STATEMENTS

PAGE 1

LISA MURPHY

**STATEMENT 1**  
**FORM 540, LINE 63**  
**OTHER TAXES AND CREDIT RECAPTURE**

TAX ATTRIBUTABLE TO QUALIFIED PLANS (3805P).....	\$	221.
TOTAL	\$	<u>221.</u>

**STATEMENT 2**  
**SCHEDULE CA, PART I, SECTION B, LINE 8Z, COLUMN B & C**  
**OTHER SUBTRACTIONS/ADDITIONS**

	<u>SUBTRACTIONS</u>	<u>ADDITIONS</u>
QUALIFIED STATE TUITION PROGRAM EARNINGS.....		\$ 8,822.
TOTAL	\$ <u>0.</u>	\$ <u>8,822.</u>

**STATEMENT 3**  
**SCHEDULE CA, PART II, LINE 21**  
**MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT**

INVESTMENT EXPENSE	TOTAL	\$ 16,835.
		\$ <u>16,835.</u>