

2023  
Comprehensive  
Form 1040 –  
Individual Case  
Solution

**Case Disclaimer**

**Suggested Solution Disclaimer**

**NOTE** - All problems, exercises, activities, etc., have at least one suggested solution, even if there may be more than one way to solve the problem. There are no official answers, nor is there only one right way to solve the problem or to arrive at the solution.

For the year Jan. 1—Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, ending \_\_\_\_\_ See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ **Your social security number**  
**Homer J. Sampson** 999-99-9999

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ **Spouse's social security number**  
**Marge A. Sampson** 888-88-8888

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_ **Presidential Election Campaign**  
**1234 Springfield Ave** 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.  
 You  Spouse

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code  
**Buckeye, AZ 85999**

Foreign country name Foreign province/state/county Foreign postal code

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

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . . .  Yes  No

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

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

<b>Dependents</b> (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. . . . . <input type="checkbox"/>	(1) First name Last name			Child tax credit	Credit for other dependents
	<b>Bart A. Sampson</b>	111-11-1111	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>Lisa J. Sampson</b>	222-22-2222	Daughter	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>Maggie J. Sampson</b>	333-33-3333	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Income</b>			
<b>1 a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .		<b>1a</b>	80,000.
<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .		<b>1b</b>	
<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .		<b>1c</b>	
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .		<b>1d</b>	
<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .		<b>1e</b>	
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .		<b>1f</b>	
<b>g</b> Wages from Form 8919, line 6 . . . . .		<b>1g</b>	
<b>h</b> Other earned income (see instructions) . . . . .		<b>1h</b>	
<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>			
<b>z</b> Add lines 1a through 1h . . . . .		<b>1z</b>	80,000.
<b>2 a</b> Tax-exempt interest . . . . . <b>2a</b>	500.	<b>b</b> Taxable interest . . . . . <b>2b</b>	2,300.
<b>3 a</b> Qualified dividends . . . . . <b>3a</b>	5,000.	<b>b</b> Ordinary dividends . . . . . <b>3b</b>	5,000.
<b>4 a</b> IRA distributions . . . . . <b>4a</b>		<b>b</b> Taxable amount . . . . . <b>4b</b>	
<b>5 a</b> Pensions and annuities . . . . . <b>5a</b>		<b>b</b> Taxable amount . . . . . <b>5b</b>	
<b>6 a</b> Social security benefits . . . . . <b>6a</b>		<b>b</b> Taxable amount . . . . . <b>6b</b>	
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>			
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>		<b>7</b>	650.
<b>8</b> Additional income from Schedule 1, line 10 . . . . .		<b>8</b>	90,761.
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .		<b>9</b>	178,711.
<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .		<b>10</b>	33,505.
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .		<b>11</b>	145,206.
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .		<b>12</b>	36,100.
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .		<b>13</b>	13,501.
<b>14</b> Add lines 12 and 13 . . . . .		<b>14</b>	49,601.
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .		<b>15</b>	95,605.

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

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

**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.

<b>Tax and Credits</b>	<b>16</b> Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	11,303.
	<b>17</b> Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b> Add lines 16 and 17	<b>18</b>	11,303.
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	3,000.
	<b>20</b> Amount from Schedule 3, line 8	<b>20</b>	3,000.
	<b>21</b> Add lines 19 and 20	<b>21</b>	6,000.
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	5,303.
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	11,432.
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	16,735.

<b>Payments</b>	<b>25</b> Federal income tax withheld from:		
	<b>a</b> Form(s) W-2	<b>25a</b>	15,000.
	<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>	15,000.
	<b>26</b> 2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	12,000.
	<b>27</b> Earned income credit (EIC) <span style="margin-left: 20px;">No</span>	<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>	2,000.
	<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>	2,000.	
<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	29,000.	

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

<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	12,265.
	<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>	12,265.
	<b>b</b> Routing number <input type="checkbox"/> XXXXXXXXXXXX <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number <input type="checkbox"/> XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
<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>	

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

Designee's name: **Jane Taxpreparer** Phone no.: **555-555-5555** Personal identification number (PIN): **55555**

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation <b>Advertising</b>	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 <b>Consultant</b>	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

**Paid Preparer Use Only**

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

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

**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.**

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

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes .....	1	
2a	Alimony received .....	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C .....	3	80,911.
4	Other gains or (losses). Attach Form 4797 .....	4	5,000.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	5	2,350.
6	Farm income or (loss). Attach Schedule F .....	6	
7	Unemployment compensation .....	7	
8	Other income:		
a	Net operating loss .....	8a	( )
b	Gambling .....	8b	2,500.
c	Cancellation of debt .....	8c	
d	Foreign earned income exclusion from Form 2555 .....	8d	( )
e	Income from Form 8853 .....	8e	
f	Income from Form 8889 .....	8f	
g	Alaska Permanent Fund dividends .....	8g	
h	Jury duty pay .....	8h	
i	Prizes and awards .....	8i	
j	Activity not engaged in for profit income .....	8j	
k	Stock options .....	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property .....	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions) .....	8n	
o	Section 951A(a) inclusion (see instructions) .....	8o	
p	Section 461(l) excess business loss adjustment .....	8p	
q	Taxable distributions from an ABLÉ account (see instructions) .....	8q	
r	Scholarship and fellowship grants not reported on Form W-2 .....	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	8s	( )
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	8t	
u	Wages earned while incarcerated .....	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z .....	9	2,500.
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	10	90,761.

<b>Part II Adjustments to Income</b>			
11	Educator expenses.....	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	7,750.
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	5,716.
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	15,039.
17	Self-employed health insurance deduction.....	17	4,800.
18	Penalty on early withdrawal of savings.....	18	200.
19a	Alimony paid.....	19a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions):.....		
20	IRA deduction.....	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use.....	22	
23	Archer MSA deduction.....	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1(Form 1041).....	24k	
z	Other adjustments. List type and amount:.....	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	33,505.

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

**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. **02**

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

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

<b>Part I Tax</b>			
1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

<b>Part II Other Taxes</b>			
4	Self-employment tax. Attach Schedule SE.....	4	11,432.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	
12	Net investment income tax. Attach Form 8960.....	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

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

**Schedule 2 (Form 1040) 2023**

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount:			
	_____	<b>17a</b>		
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions.....	<b>17b</b>		
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889.....	<b>17c</b>		
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.....	<b>17d</b>		
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853.....	<b>17e</b>		
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853..	<b>17f</b>		
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.....	<b>17g</b>		
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.....	<b>17h</b>		
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A.....	<b>17i</b>		
<b>j</b>	Section 72(m)(5) excess benefits tax.....	<b>17j</b>		
<b>k</b>	Golden parachute payments.....	<b>17k</b>		
<b>l</b>	Tax on accumulation distribution of trusts.....	<b>17l</b>		
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation....	<b>17m</b>		
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866...	<b>17n</b>		
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.....	<b>17o</b>		
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.....	<b>17p</b>		
<b>q</b>	Any interest from Form 8621, line 24.....	<b>17q</b>		
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>		
<b>18</b>	Total additional taxes. Add lines 17a through 17z.....		<b>18</b>	
<b>19</b>	Reserved for future use.....		<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A.....	<b>20</b>		
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.....		<b>21</b>	11,432.



**SCHEDULE 3  
(Form 1040)**

**Additional Credits and Payments**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **03**

Department of the Treasury  
Internal Revenue Service

**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.**

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

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required. ....	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19. ....	<b>3</b>	3,000.
<b>4</b>	Retirement savings contributions credit. Attach Form 8880. ....	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15. ....	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 .....	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 .....	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 .....	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 .....	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R .....	<b>6d</b>	
<b>e</b>	Reserved for future use .....	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936. ....	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 .....	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859. ....	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834. ....	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911. ....	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 .....	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions .....	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936. ....	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z .....	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 .....	<b>8</b>	3,000.

(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

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

CS - 11

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

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

Your social security number

Homer J. and Marge A. Sampson

999-99-9999

<b>Medical and Dental Expenses</b>	<b>Caution:</b> 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. ....	2			
	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			0.
<b>Taxes You Paid</b>	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	7,500.		
	b State and local real estate taxes (see instructions) .....	5b	2,700.		
	c State and local personal property taxes .....	5c	119.		
	d Add lines 5a through 5c .....	5d	10,319.		
	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.
<b>Interest You Paid</b> <b>Caution:</b> Your mortgage interest deduction may be limited. See instructions.	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. .... <input type="checkbox"/>				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited. ....	8a	18,000.		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address. ....	8b			
	-----				
	-----				
	-----				
	c Points not reported to you on Form 1098. See instructions for special rules. ....	8c			
d Reserved for future use .....	8d				
e Add lines 8a through 8c .....	8e	18,000.			
9 Investment interest. Attach Form 4952 if required. See instructions .....	9				
10 Add lines 8e and 9 .....	10			18,000.	
<b>Gifts to Charity</b> <b>Caution:</b> If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions. ....	11	5,300.		
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. ....	12	300.		
	13 Carryover from prior year .....	13			
	14 Add lines 11 through 13 .....	14			5,600.
<b>Casualty and Theft Losses</b>	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.
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: ----- <u>Gambling Losses to Extent of Winnings</u> .....	16	2,500.		2,500.
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12. ....	17			36,100.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box. .... <input type="checkbox"/>				

This page is intentionally left blank

SCHEDULE B (Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2023

Attachment Sequence No. 08

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or 1040-SR. Go to www.irs.gov/ScheduleB for instructions and the latest information.

Name(s) shown on return

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

Part I

Interest

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

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

Table with 4 rows for interest entries. Row 1: Buckeye Bank, Amount 2,300. Row 2: Total of line 1, Amount 2,300. Row 3: Excludable interest, Amount blank. Row 4: Subtract line 3 from line 2, Amount 2,300.

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

Part II

Ordinary Dividends

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

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

Table with 2 rows for ordinary dividends. Row 1: Macrohard, Amount 5,000. Row 2: Total of line 5, Amount 5,000.

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

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

Table with 2 columns: Yes, No. Row 7a: At any time during 2023, did you have a financial interest... No (X). Row 8: During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? No (X).

This page is intentionally left blank

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

**CS - 15**  
**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **09**

Name of proprietor <b>Marge A. Sampson</b>		Social security number (SSN) <b>888-88-8888</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Consultant</b>	<b>B</b> Enter code from instructions <b>541990</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2023, check here _____ <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. _____ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? _____ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

<b>Part I Income</b>		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	130,000.
2 Returns and allowances. ....	2	
3 Subtract line 2 from line 1. ....	3	130,000.
4 Cost of goods sold (from line 42) . . . . .	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3. ....	5	130,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6	
7 <b>Gross income.</b> Add lines 5 and 6. ....	7	130,000.

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.					
8 Advertising. ....	8	1,350.			
9 Car and truck expenses (see instructions) . . . . .	9	5,626.	18 Office expense (see instructions) . . . . .	18	650.
10 Commissions and fees. ....	10		19 Pension and profit-sharing plans. ....	19	
11 Contract labor (see instructions) . . . . .	11		20 Rent or lease (see instructions):		
12 Depletion. ....	12		a Vehicles, machinery, and equipment . . . . .	20a	2,100.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13	25,000.	b Other business property. ....	20b	
14 Employee benefit programs (other than on line 19) . . . . .	14		21 Repairs and maintenance. ....	21	
15 Insurance (other than health) . . . . .	15	1,500.	22 Supplies (not included in Part III) . . . . .	22	125.
16 Interest (see instr.):			23 Taxes and licenses. ....	23	318.
a Mortgage (paid to banks, etc.) . . . . .	16a		24 Travel and meals:		
b Other . . . . .	16b		a Travel. ....	24a	2,500.
17 Legal and professional services	17	1,200.	b Deductible meals (see instructions)	24b	2,000.
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. ....	28		25 Utilities. ....	25	
29 Tentative profit or (loss). Subtract line 28 from line 7. ....	29		26 Wages (less employment credits) . . . . .	26	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. ....	30		27a Other expenses (from line 48) . . . . .	27a	2,820.
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31		b Energy efficient commercial buildings deduction (attach Form 7205) . . . . .	27b	
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. ....	28	45,189.
			29 Tentative profit or (loss). Subtract line 28 from line 7. ....	29	84,811.
			30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. ....	30	3,900.
			31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	80,911.
			32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		
			32a <input type="checkbox"/> All investment is at risk.	32a	
			32b <input type="checkbox"/> Some investment is not at risk.	32b	

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

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

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

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

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

Bank Charges	120.
Dues and Subscriptions	800.
Parking and Tolls	200.
Postage	325.
Printing	175.
Telephone	1,200.
-----	
-----	
<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a.....	<b>48</b> 2,820.



**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

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

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

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<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> ( )
<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>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	100,000.	125,000.		-25,000.
<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 . . . . .	358,000.	125,000.	-233,000.	
<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> 25,650.
<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>
<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> 650.

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result. ....</p>	<p><b>16</b></p>	<p>650.</p>
<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>		
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p>		
<p><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.</p>		
<p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><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. ....</p>	<p><b>18</b></p>	<p>0.</p>
<p><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. ....</p>	<p><b>19</b></p>	<p>19,150.</p>
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?</p>		
<p><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.</p>		
<p><input checked="" 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.</p>		
<p><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:</p>		
<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>	<p><b>21</b></p>	<p>( )</p>
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p>		
<p><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.</p>		
<p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

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

SSN or taxpayer identification number

Homer J. and Marge A. Sampson

999-99-9999

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

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Sale of principal residence	2/01/03	7/01/23	358,000.	125,000.	H	-233,000.	0.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked).....				358,000.	125,000.		-233,000.	0.

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

This page is intentionally left blank

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

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

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

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

Homer J. and Marge A. Sampson

999-99-9999

**Part I** **Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions.  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099?  Yes  No

**1 a** Physical address of each property (street, city, state, ZIP code)

**A** 1 Woody Hayes Blvd, Columbus, OH 43229

**B**  
**C**

**1 b** Type of Property (from list below)

**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

**A** 1

**A** 358

**B**

**B**

**C**

**C**

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

Income:	Properties:		
	A	B	C
<b>3</b> Rents received	<b>3</b> 15,000.		
<b>4</b> Royalties received	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising	<b>5</b>		
<b>6</b> Auto and travel (see instructions)	<b>6</b>		
<b>7</b> Cleaning and maintenance	<b>7</b>		
<b>8</b> Commissions	<b>8</b>		
<b>9</b> Insurance	<b>9</b> 800.		
<b>10</b> Legal and other professional fees	<b>10</b> 300.		
<b>11</b> Management fees	<b>11</b> 1,500.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b> 4,900.		
<b>13</b> Other interest	<b>13</b>		
<b>14</b> Repairs	<b>14</b> 1,800.		
<b>15</b> Supplies	<b>15</b>		
<b>16</b> Taxes	<b>16</b> 1,000.		
<b>17</b> Utilities	<b>17</b>		
<b>18</b> Depreciation expense or depletion	<b>18</b> 5,175.		
<b>19</b> Other (list) <u>See Stmt 2</u>	<b>19</b> 1,200.		
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b> 16,675.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	<b>21</b> -1,675.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b> ( 13,675. )		
<b>23 a</b> Total of all amounts reported on line 3 for all rental properties	<b>23 a</b> 15,000.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23 b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23 c</b> 4,900.		
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23 d</b> 5,175.		
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23 e</b> 16,675.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b> ( 13,675. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.	<b>26</b>		-13,675.

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

Schedule E (Form 1040) 2023

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

Your social security number

Homer J. and Marge A. Sampson

999-99-9999

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.  Yes  No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Rosco Real Estate, LP	P		55-5555555		
B	PYA: Passive Carryover	P		55-5555555		
C	Buckeye Publishing, Inc	S		66-6666666	X	
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A	5,000.			
B	8,975.			
C				30,000.
D				
29 a Totals				30,000.
b Totals	13,975.			
30 Add columns (h) and (k) of line 29a			30	30,000.
31 Add columns (g), (i), and (j) of line 29b		See Statement 3	31	( 13,975.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	16,025.

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

33	(a) Name	(b) Employer ID no.
A		
B		

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

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.				39

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	2,350.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Marge A. Sampson

Social security number of person  
with self-employment income

888-88-8888

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	<b>1b</b>	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b>	80,911.
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	80,911.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b>	74,721.
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue	<b>4c</b>	74,721.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	0.
<b>6</b> Add lines 4c and 5b	<b>6</b>	74,721.
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	<b>7</b>	160,200.
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>	160,200.
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	9,265.
<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b>	2,167.
<b>12 Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3</b>	<b>12</b>	11,432.
<b>13 Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b>	<b>13</b>	5,716.

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

Schedule SE (Form 1040) 2023

This page is intentionally left blank



Child and Dependent Care Expenses

Department of the Treasury Internal Revenue Service

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

2023

Attachment Sequence No. 21

Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Your social security number

Homer J. and Marge A. Sampson

999-99-9999

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

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

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

Table with 5 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Was the care provider your household employee in 2023?, (e) Amount paid. Row 1: Suzy Nanny, 2422 Ramblewood Dr Goodyear, AZ 85395, 101-01-0101, No, 12,000.

Did you receive dependent care benefits? No Complete only Part II below. Yes Complete Part III on page 2 next.

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

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box. . . . .

Table with 4 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Check here if the qualifying person was over age 12 and was disabled, (d) Qualified expenses. Row 1: Maggie J. Sampson, 333-33-3333, No, 12,000.

Form sections 3-11: 3 Add the amounts in column (d) of line 2. 4 Enter your earned income. 5 If married filing jointly, enter your spouse's earned income. 6 Enter the smallest of line 3, 4, or 5. 7 Enter the amount from Form 1040. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 9a Multiply line 6 by the decimal amount on line 8. 9b If you paid 2022 expenses in 2023, complete Worksheet A. 9c Add lines 9a and 9b and enter the result. 10 Tax liability limit. 11 Credit for child and dependent care expenses.

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	<b>12</b>	5,000.
<b>13</b>	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions	<b>13</b>	
<b>14</b>	If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions.	<b>15</b>	5,000.
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2023 for the care of the <b>qualifying person(s)</b>	<b>16</b>	12,000.
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	<b>17</b>	5,000.
<b>18</b>	Enter your <b>earned income</b> . See instructions.	<b>18</b>	80,000.
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	75,195.
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19.	<b>20</b>	5,000.
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	<b>21</b>	5,000.
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here	<b>22</b>	0.
<b>23</b>	Subtract line 22 from line 15.	<b>23</b>	5,000.
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	<b>24</b>	0.
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-.	<b>25</b>	5,000.
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	<b>26</b>	0.

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

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons)	<b>27</b>	3,000.
<b>28</b>	Add lines 24 and 25.	<b>28</b>	5,000.
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2022 expenses in 2023, see the instructions for line 9b.	<b>29</b>	-2,000.
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11.	<b>31</b>	

Form **4797**

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment Sequence No. **27**

Name(s) shown on return

Identifying number

Homer J. and Marge A. Sampson

999-99-9999

<b>1a</b> Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions.	<b>1a</b>	155,000.
<b>b</b> Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.	<b>1b</b>	
<b>c</b> Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets.	<b>1c</b>	

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
<b>3</b>	Gain, if any, from Form 4684, line 39.						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37.						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824.						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft.						<b>6</b> 27,650.
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						<b>7</b> 27,650.
<p><b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p><b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions.						<b>8</b> 2,000.
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.						<b>9</b> 25,650.

**Part II Ordinary Gains and Losses** (see instructions)

<b>10</b>	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
<b>11</b>	Loss, if any, from line 7.						<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable.						<b>12</b> 2,000.
<b>13</b>	Gain, if any, from line 31.						<b>13</b> 3,000.
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a.						<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36.						<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						<b>16</b>
<b>17</b>	Combine lines 10 through 16.						<b>17</b> 5,000.
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions.						<b>18a</b>
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4.						<b>18b</b> 5,000.

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

Form **4797** (2023)

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

19(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Office furniture	6/03/21	1/15/23
B EDPA Residential rental house	1/01/20	12/25/23
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20	3,000.	155,000.	
21	Cost or other basis plus expense of sale.	21	9,800.	148,500.	
22	Depreciation (or depletion) allowed or allowable.	22	9,800.	21,150.	
23	Adjusted basis. Subtract line 22 from line 21.	23		127,350.	
24	Total gain. Subtract line 23 from line 20.	24	3,000.	27,650.	
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22	25a	9,800.		
b	Enter the smaller of line 24 or 25a.	25b	3,000.		
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instrs.	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e.	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d.	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f.	26g		0.	
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses.	27a			
b	Line 27a multiplied by applicable percentage. See instructions.	27b			
c	Enter the smaller of line 24 or 27b.	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions.	28a			
b	Enter the smaller of line 24 or 28a.	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions.	29a			
b	Enter the smaller of line 24 or 29a. See instrs.	29b			

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

30	Total gains for all properties. Add property columns A through D, line 24.	30	30,650.
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13.	31	3,000.
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6.	32	27,650.

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

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

Form **6251**

Department of the Treasury  
Internal Revenue Service

**Alternative Minimum Tax – Individuals**

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

Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **32**

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

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	95,605.
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12.	<b>2a</b>	10,000.
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z.	<b>2b</b>	( )
<b>c</b>	Investment interest expense (difference between regular tax and AMT).	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT).	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount.	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction.	<b>2f</b>	( )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax.	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions.	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income).	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A).	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss).	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss).	<b>2m</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss).	<b>2n</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT).	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income).	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT).	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT).	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987.	<b>2s</b>	( )
<b>t</b>	Intangible drilling costs preference.	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments.	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	<b>4</b>	105,605.

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

<b>5</b>	Exemption. <b>IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ...</b> Single or head of household. \$ 578,150. \$ 81,300 Married filing jointly or qualifying surviving spouse 1,156,300. 126,500 Married filing separately. 578,150. 63,250 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	126,500.
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	<b>6</b>	0.
<b>7</b>	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • <b>All others:</b> If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	<b>7</b>	0.
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions).	<b>8</b>	
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7.	<b>9</b>	0.
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	<b>10</b>	11,303.
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	<b>11</b>	0.

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

Form **6251** (2023)

This page is intentionally left blank

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

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

CS - 31  
**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**

Homer J. and Marge A. Sampson

Your social security number

999-99-9999

**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 .....	<b>1</b>	145,206.
2a Enter income from Puerto Rico that you excluded .....	<b>2a</b>	
2b Enter the amounts from lines 45 and 50 of your Form 2555 .....	<b>2b</b>	
2c Enter the amount from line 15 of your Form 4563 .....	<b>2c</b>	
2d Add lines 2a through 2c .....	<b>2d</b>	
3 Add lines 1 and 2d .....	<b>3</b>	145,206.
4 Number of qualifying children under age 17 with the required social security number .....	<b>4</b>	1
5 Multiply line 4 by \$2,000 .....	<b>5</b>	2,000.
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 .....	<b>6</b>	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 .....	<b>7</b>	1,000.
8 Add lines 5 and 7 .....	<b>8</b>	3,000.
9 Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 ] .....	<b>9</b>	400,000.
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. ] .....	<b>10</b>	0.
11 Multiply line 10 by 5% (0.05) .....	<b>11</b>	
12 Is the amount on line 8 more than the amount on line 11? .....	<b>12</b>	3,000.
<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> .....	<b>13</b>	8,303.
14 Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> .....	<b>14</b>	3,000.

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

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

**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.

<b>15</b> Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 .....			
<b>16a</b> Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 .....		<b>16a</b>	0.
<b>b</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 .....		<b>16b</b>	
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.			
<b>17</b> Enter the <b>smaller</b> of line 16a or line 16b .....		<b>17</b>	
<b>18a</b> Earned income (see instructions) .....	<b>18a</b>		
<b>b</b> Nontaxable combat pay (see instructions) .....	<b>18b</b>		
<b>19</b> Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result .....		<b>19</b>	
<b>20</b> Multiply the amount on line 19 by 15% (0.15) and enter the result .....		<b>20</b>	
<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.			

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

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

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

<b>27</b> This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 .....			0.
--	--	--	----



**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

Name(s) shown on return

Your social security number

Homer J. and Marge A. Sampson

999-99-9999

**CAUTION!** Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

**Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30.....	1	5,000.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse.....	2	180,000.
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead.....	3	145,206.
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit.....	4	34,794.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse.....	5	20,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6..... • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places).....	6	1.000
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box. <input type="checkbox"/>	7	5,000.
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.....	8	2,000.

**Part II Nonrefundable Education Credits**

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions).....	9	3,000.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19.....	10	
11	Enter the smaller of line 10 or \$10,000.....	11	
12	Multiply line 11 by 20% (0.20).....	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse.....	13	
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead.....	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19.....	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse.....	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18..... • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places).....	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions).....	18	
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3.....	19	3,000.

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

Name(s) shown on return Homer J. and Marge A. Sampson	Your social security number 999-99-9999
--	--

**CAUTION!** Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return) Bart A. Sampson	<b>21</b> Student social security number (as shown on page 1 of your tax return) 111-11-1111
<b>22</b> Educational institution information (see instructions)	
<b>a</b> Name of first educational institution ARIZONA STATE UNIVERSITY	<b>b</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  NEVER NUMBER 1 AVE TEMPE, AZ 85004	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked 'Yes' in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.  98-7654321	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked 'Yes' in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.
<b>23</b> Has the American opportunity credit been claimed for this student for any 4 prior tax years?	<input type="checkbox"/> Yes – <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No – Go to line 24.
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	<input checked="" type="checkbox"/> Yes – Go to line 25. <input type="checkbox"/> No – <b>Stop!</b> Go to line 31 for this student.
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	<input type="checkbox"/> Yes – <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No – Go to line 26.
<b>26</b> Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes – <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No – Complete lines 27 through 30 for this student.

**CAUTION!** You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the **same year**. If you complete lines 27 through 30 for this student, don't complete line 31.

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> .....	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- .....	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (0.25) .....	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 .....	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10. ....	<b>31</b>	
---	-----------	--

BAA

Name(s) shown on return Homer J. and Marge A. Sampson	Your social security number 999-99-9999
--	--

**CAUTION!** Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return) Lisa J. Sampson	<b>21</b> Student social security number (as shown on page 1 of your tax return) 222-22-2222
<b>22</b> Educational institution information (see instructions)	
<b>a</b> Name of first educational institution THE OHIO STATE UNIVERSITY	<b>b</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  1 TOP DOG AVE COLUMBUS, OH 44060	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked 'Yes' in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.  87-6543210	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked 'Yes' in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.
<b>23</b> Has the American opportunity credit been claimed for this student for any 4 prior tax years?	<input type="checkbox"/> Yes – <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No – Go to line 24.
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	<input checked="" type="checkbox"/> Yes – Go to line 25. <input type="checkbox"/> No – <b>Stop!</b> Go to line 31 for this student.
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	<input type="checkbox"/> Yes – <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No – Go to line 26.
<b>26</b> Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes – <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No – Complete lines 27 through 30 for this student.

**CAUTION!** You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the **same year**. If you complete lines 27 through 30 for this student, don't complete line 31.

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> .....	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- .....	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (0.25) .....	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 .....	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10. ....	<b>31</b>	
---	-----------	--

BAA

This page is intentionally left blank

Health Savings Accounts (HSAs)

2023

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8889 for instructions and the latest information.

Attachment Sequence No. 52

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 999-99-9999

Homer J. Sampson

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

Table with 13 rows for HSA contributions and deductions. Includes checkboxes for Self-only and Family coverage. Values range from 7,750 to 0.

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

Table with 7 rows for HSA distributions. Includes sub-rows for taxable distributions and exceptions to the 20% tax.

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

Table with 5 rows for income and additional tax for failure to maintain HDHP coverage.

This page is intentionally left blank

**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**

Attachment  
Sequence No. **55**

Name(s) shown on return

Homer J. and Marge A. Sampson

Your taxpayer identification number

999-99-9999

**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	Marge A. Sampson	888-88-8888	63,156.
ii	Residential rental	999-99-9999	-11,675.
iii	Rosco Real Estate, LP	55-5555555	-13,975.
iv	Buckeye Publishing, Inc	66-6666666	30,000.
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . . . .	2	67,506.
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	67,506.
5	Qualified business income component. Multiply line 4 by 20% (0.20) . . . . .	5	13,501.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) . . . . .	6	0.
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	0.
9	REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . .	9	0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . .	10	13,501.
11	Taxable income before qualified business income deduction (see instructions). . . . .	11	109,106.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) . . . . .	12	5,650.
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	13	103,456.
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .	14	20,691.
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	13,501.
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)

This page is intentionally left blank



**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.**

Taxpayer name(s) shown on return <b>Homer J. and Marge A. Sampson</b>		Taxpayer identification number <b>999-99-9999</b>
Preparer's name <b>J Patrick Garverick</b>		Preparer tax identification number <b>P00115161</b>

**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"/>
<b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>			
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> .....	<input 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"/>

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

	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<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"/>

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

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

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

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

**Part VI Eligibility Certification**

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

- A. 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);
- B. 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;
- C. Submit Form 8867 in the manner required; **and**
- D. 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*.
  - 1. A copy of this Form 8867.
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 3. 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).
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

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

**Expenses for Business Use of Your Home**  
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.  
 Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

**2023**

Attachment Sequence No. **176**

Department of the Treasury  
Internal Revenue Service

Name(s) of proprietor(s)

Your social security number

Marge A. Sampson

888-88-8888

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	300
2	Total area of home.....	2	3,000
3	Divide line 1 by line 2. Enter the result as a percentage.....	3	10.00 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760.....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.....	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	10.00 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	84,811.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions).....	9	
10	Deductible mortgage interest (see instructions).....	10	20,000.
11	Real estate taxes (see instructions).....	11	3,000.
12	Add lines 9, 10, and 11.....	12	23,000.
13	Multiply line 12, column (b), by line 7.....	13	2,300.
14	Add line 12, column (a), and line 13.....	14	2,300.
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	15	82,511.
16	Excess mortgage interest (see instructions).....	16	
17	Excess real estate taxes (see instructions).....	17	
18	Insurance.....	18	1,200.
19	Rent.....	19	
20	Repairs and maintenance.....	20	
21	Utilities.....	21	4,800.
22	Other expenses (see instructions).....	22	
23	Add lines 16 through 22.....	23	6,000.
24	Multiply line 23, column (b), by line 7.....	24	600.
25	Carryover of prior year operating expenses (see instructions).....	25	
26	Add line 23, column (a), line 24, and line 25.....	26	600.
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26.....	27	600.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....	28	81,911.
29	Excess casualty losses (see instructions).....	29	
30	Depreciation of your home from line 42 below.....	30	1,000.
31	Carryover of prior year excess casualty losses and depreciation (see instructions).....	31	
32	Add lines 29 through 31.....	32	1,000.
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32.....	33	1,000.
34	Add lines 14, 27, and 33.....	34	3,900.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions.....	35	
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	36	3,900.

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions.....	37	430,000.
38	Value of land included on line 37.....	38	40,000.
39	Basis of building. Subtract line 38 from line 37.....	39	390,000.
40	Business basis of building. Multiply line 39 by line 7.....	40	39,000.
41	Depreciation percentage (see instructions).....	41	2.564 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above.....	42	1,000.

**Part IV Carryover of Unallowed Expenses to 2024**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-.....	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-.....	44	0.

This page is intentionally left blank

Depreciation and Amortization (Including Information on Listed Property)

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Homer J. and Marge A. Sampson

Identifying number

999-99-9999

Business or activity to which this form relates

Schedule C - Marge A. Sampson

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for Section 179 election. Line 1: Maximum amount 1,160,000. Line 2: Total cost 25,000. Line 3: Threshold cost 2,890,000. Line 4: Reduction in limitation 0. Line 5: Dollar limitation 1,160,000. Line 6: Description of property (See Statement 4), Cost 25,000. Line 7: Listed property amount 0. Line 8: Total elected cost 25,000. Line 9: Tentative deduction 25,000. Line 10: Carryover of disallowed deduction 0. Line 11: Business income limitation 235,963. Line 12: Section 179 expense deduction 25,000. Line 13: Carryover of disallowed deduction to 2024 0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Line 14: Special depreciation allowance. Line 15: Property subject to section 168(f)(1) election. Line 16: Other depreciation (including ACRS).

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2023. Line 18: If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, and Nonresidential real property.

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

Table with 6 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) Recovery period, (f) Method, (g) Depreciation deduction. Rows include Class life, 12-year, 30-year, and 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: Listed property amount. Line 22: Total depreciation deduction 25,000. Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24 a** Do you have evidence to support the business/investment use claimed?  **Yes**  **No** **24b** If 'Yes,' is the evidence written?  **Yes**  **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . . . .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
Automobile	1/01/16	72.75						
<b>27</b> Property used 50% or less in a qualified business use:								
							<b>28</b>	0.
							<b>29</b>	0.

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .	8,589											
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	3,217											
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	11,806											
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	X											
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	X											
<b>36</b> Is another vehicle available for personal use? . . . . .	X											

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2023 tax year (see instructions):					
					<b>43</b>
<b>43</b> Amortization of costs that began before your 2023 tax year . . . . .					<b>44</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report. . . . .					

S Corporation Shareholder Stock and Debt Basis Limitations

Form 7203

(Rev. December 2022)

Department of the Treasury Internal Revenue Service

OMB No. 1545-2302

Attach to your tax return. Go to www.irs.gov/Form7203 for instructions and the latest information.

Attachment Sequence No. 203

Name of shareholder: Homer J. Sampson; Identifying number: 999-99-9999; Name of S corporation: Buckeye Publishing, Inc; Employer identification number: 66-6666666

C Stock block (see instructions); D Check applicable box(es) to indicate how stock was acquired: (1) Original shareholder, (2) Purchased, (3) Inherited, (4) Gift, (5) Other; E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation.

Part I Shareholder Stock Basis

Table with 15 rows for stock basis calculations. Line 1: 25,000; Line 2: ; Line 3a: 30,000; Line 4: 30,000; Line 5: 55,000; Line 6: 40,000; Line 7: 15,000; Line 8a: 1,000; Line 9: 1,000; Line 10: 14,000; Line 11: ; Line 12: ; Line 13: ; Line 14: 0; Line 15: 14,000.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Table with 5 columns: Description, (a) Debt 1, (b) Debt 2, (c) Debt 3, (d) Total. Rows 16-20 show loan balance calculations resulting in 0.

**Part II Shareholder Debt Basis** (continued) Buckeye Publishing, Inc

**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year. . . . .				0.
22 Enter the amount, if any, from line 17. . . . .				
23 Debt basis restoration (see instructions) . . . . .				
24 Debt basis before repayment. Add lines 21, 22, and 23. . . . .				0.
25 Divide line 24 by line 18. . . . .				
26 Nontaxable debt repayment. Multiply line 25 by line 19. . . . .				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24. . . . .				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis. . . . .				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-. . . . .				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .				
31 <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0-. . . . .				0.

**Section C – Gain on Loan Repayment**

32 Repayment. Enter the amount from line 19. . . . .				
33 Nontaxable repayments. Enter the amount from line 26. . . . .				
34 <b>Reportable gain.</b> Subtract line 33 from line 32. . . . .				

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss. . . . .					
36 Net rental real estate loss. . . . .					
37 Other net rental loss. . . . .					
38 Net capital loss. . . . .					
39 Net section 1231 loss. . . . .					
40 Other loss. . . . .					
41 Section 179 deductions. . . . .					
42 Charitable contributions. . . . .					
43 Investment interest expense. . . . .					
44 Section 59(e)(2) expenditures. . . . .					
45 Other deductions. . . . .					
46 Foreign taxes paid or accrued. . . . .					
47 <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30. . . . .	0.	0.	0.	0.	0.



**Self-Employed Health Insurance Deduction**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form7206](http://www.irs.gov/Form7206) for instructions and the latest information.

**2023**

Attachment  
Sequence No. **206**

Name(s) shown on return

Your taxpayer identification number

Homer J. Sampson

999-99-9999

**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

<p><b>1</b> Enter the total amount paid in 2023 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2023 for you, your spouse, and your dependents. But <b>don't</b> include the following. See instructions.</p> <ul style="list-style-type: none"> <li>• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2023.</li> <li>• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were <b>nontaxable</b> because you are a retired public safety officer. See instructions.</li> <li>• Any payments for qualified long-term care insurance (see line 2).</li> </ul>	<b>1</b>	4,800.
<p><b>2</b> For coverage under a qualified long-term care insurance contract, enter for each person covered the <b>smaller</b> of (a) or (b).</p> <p><b>(a)</b> Total payments made for that person during the year.</p> <p><b>(b)</b> The amount shown below. Use the person's age at the end of the tax year.</p> <p style="margin-left: 20px;">\$480 — if that person is age 40 or younger</p> <p style="margin-left: 20px;">\$890 — if age 41 to 50</p> <p style="margin-left: 20px;">\$1,790 — if age 51 to 60</p> <p style="margin-left: 20px;">\$4,770 — if age 61 to 70</p> <p style="margin-left: 20px;">\$5,960 — if age 71 or older</p> <p><b>Note:</b> The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. <b>Don't</b> include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts.</p>	<b>2</b>	
<p><b>3</b> Add lines 1 and 2.</p>	<b>3</b>	4,800.
<p><b>4</b> Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11.</p>	<b>4</b>	
<p><b>5</b> Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules.</p>	<b>5</b>	
<p><b>6</b> Divide line 4 by line 5.</p>	<b>6</b>	
<p><b>7</b> Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6.</p>	<b>7</b>	
<p><b>8</b> Subtract line 7 from line 4.</p>	<b>8</b>	
<p><b>9</b> Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established.</p>	<b>9</b>	
<p><b>10</b> Subtract line 9 from line 8.</p>	<b>10</b>	
<p><b>11</b> Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established.</p>	<b>11</b>	85,200.
<p><b>12</b> Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above.</p>	<b>12</b>	
<p><b>13</b> Subtract line 12 from line 10 or 11, whichever applies.</p>	<b>13</b>	85,200.
<p><b>14 Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040).</p>	<b>14</b>	4,800.

\* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

\*\* **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

This page is intentionally left blank

Form **8582**

**Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service

See separate instructions.  
Attach to Form 1040, 1040-SR, or 1041.  
Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

**2023**

Attachment  
Sequence No. **858**

Name(s) shown on return <b>Homer J. and Marge A. Sampson</b>	Identifying number <b>999-99-9999</b>
---	--

**Part I 2023 Passive Activity Loss**  
Caution: Complete Parts IV and V before completing Part I.

<b>Rental Real Estate Activities With Active Participation</b> (For the definition of active participation, see <i>Special Allowance for Rental Real Estate Activities</i> in the instructions.)			
<b>1a</b> Activities with net income (enter the amount from Part IV, column (a))	<b>1a</b>	27,650.	
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b))	<b>1b</b>	(1,675.)	
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c))	<b>1c</b>	(12,000.)	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		13,975.
<b>All Other Passive Activities</b>			
<b>2a</b> Activities with net income (enter the amount from Part V, column (a))	<b>2a</b>		
<b>b</b> Activities with net loss (enter the amount from Part V, column (b))	<b>2b</b>	(5,000.)	
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c))	<b>2c</b>	(17,000.)	
<b>d</b> Combine lines 2a, 2b, and 2c	<b>2d</b>		-22,000.
<b>3</b> Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	<b>3</b>		-8,025.

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3	<b>4</b>	
<b>5</b> Enter \$150,000. If married filing separately, see instructions	<b>5</b>	
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions	<b>6</b>	150,922.
<b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
<b>7</b> Subtract line 6 from line 5	<b>7</b>	
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>8</b>	
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions	<b>9</b>	0.

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total	<b>10</b>	27,650.
<b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	<b>11</b>	27,650.

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Residential rental	27,650.	1,675.	12,000.	13,975.	
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c	27,650.	1,675.	12,000.		

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2023)

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Rosco Real Estate, LP		5,000.	17,000.		22,000.
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c. . . .		5,000.	17,000.		

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
<b>Total</b> . . . . .			1.00		

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Rosco Real Estate, LP	Sch E Ln 28	22,000.	1.000000	8,025.
<b>Total</b> . . . . .		22,000.	1.00	8,025.

**Part VIII Allowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Rosco Real Estate, LP	Sch E Ln 28	22,000.	8,025.	13,975.
<b>Total</b> . . . . .		22,000.	8,025.	13,975.

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

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Total</b> . . . . .		0.	1.00	0.	0.

Name of activity:					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Form or schedule and line number to be reported on</b> (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . . .					
b Net income from form or schedule . . . . .					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .					
<b>Total</b> . . . . .		0.	1.00	0.	0.

This page is intentionally left blank

2023

Federal Statements

Page 1

Homer J. and Marge A. Sampson

999-99-9999

Statement 1  
Form 1040  
Wage Schedule

<u>Taxpayer - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi- care</u>	<u>State W/H</u>	<u>Local W/H</u>
Buckeye Publising, Inc	80,000.	15,000.	5,282.	1,235.	3,000.	
Grand Total	<u>80,000.</u>	<u>15,000.</u>	<u>5,282.</u>	<u>1,235.</u>	<u>3,000.</u>	<u>0.</u>

Statement 2  
Schedule E, Line 19 - 1 Woody Hayes Blvd  
Other Rental and Royalty Expenses

Association Dues.....	\$	1,200.
Total	\$	<u>1,200.</u>

2023

Federal Statements

Page 2

Homer J. and Marge A. Sampson

999-99-9999

**Statement 3**  
**Schedule E, Line 31**  
**Basis Limitation**  
**Activity Name: Rosco Real Estate, LP**

Adjusted basis at beginning of year	30,000.
Additional amounts invested in current year	
Current year distributions of money	
Current year distribution of property	
Change in partner's share of liabilities	-2,000.
Other tax-exempt income	
Current year income from partnership	0.
Adjusted basis used for basis limitation	28,000.
Loss allowed by basis limitation	5,000.
Adjusted basis at end of year	23,000.

	Current Year Loss or Deduction	Prior Year Unallowed Basis Loss	Regular Tax Amount Allowed by Basis	Regular Tax Basis Carryover
<u>Losses/Deductions/Expenses</u>				
Rental Real Estate Loss	5,000.		5,000.	0.
Totals	5,000.	0.	5,000.	0.

Alternative Minimum Tax

AMT beginning basis		30,000.	
AMT income			
Current year adjustments to AMT basis		-2,000.	
AMT basis used for limitation		28,000.	
Loss allowed by AMT basis		5,000.	
AMT final basis		23,000.	
		AMT Amount Allowed by Basis	AMT Basis Carryover
<u>AMT Losses/Deductions/Expenses</u>			
AMT Ordinary Loss		5,000.	0.
Totals		5,000.	0.

**Statement 4**  
**Form 4562, Part I**  
**Election To Expense Certain Tangible Property (Section 179)**

<u>Description of Property</u>	<u>Cost</u>	<u>Elected Cost</u>
7-Year Office furniture .....	8,000.	\$ 8,000.
5-Year Computer .....	2,500.	2,500.
5-Year Printer, copier, scanner .....	3,000.	3,000.
7-Year Office built in cabinets .....	11,500.	11,500.
Total	Total	\$ 25,000.



2023

## General Elections

Page 1

Homer J. and Marge A. Sampson

999-99-9999

**Section 1.263(a)-1(f) De Minimis Safe Harbor Election**

The Taxpayer hereby makes the de minimis safe harbor election under Regulation 1.263(a)-1(f).

Homer J. Sampson  
999-99-9999  
Marge A. Sampson  
888-88-8888  
1234 Springfield Ave  
Buckeye, AZ 85999

12/31/23

## 2023 Federal Summary Depreciation Schedule

Page 1

Homer J. and Marge A. Sampson

999-99-9999

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Schedule C - Marge A. Sampson										
1	Office furniture	1/10/23		8,000		8,000		200DB HY	7	0
2	Computer	2/01/23		2,500		2,500		200DB HY	5	0
3	Printer, copier, scanner	2/14/23		3,000		3,000		200DB HY	5	0
4	Office built in cabinets	12/15/23		11,500		11,500		200DB HY	7	0
7	Office furniture	6/03/21	1/15/23	9,800			9,800	200DB HY	7	0
	Total			34,800		25,000	9,800			0
	Total Depreciation			34,800		25,000	9,800			0
Schedule E - Residential rental										
8	Residential rental house	1/01/20	12/25/23	148,500			15,975	S/L MM	27.5	5,175
	Total			148,500		0	15,975			5,175
	Total Depreciation			148,500		0	15,975			5,175
Business Use of Home - Marge A. Sampson										
5	Home	1/01/19		390,000	10.00		5,958	S/L MM	39	1,000
6	Land	1/01/19		40,000	10.00					0
	Total			430,000		0	5,958			1,000
	Total Depreciation			430,000		0	5,958			1,000
	Grand Total Depreciation			613,300		25,000	31,733			6,175
	Depreciation Assets Sold			158,300		0	25,775			5,175
	Depr Remaining Assets			455,000		25,000	5,958			1,000