

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

Your first name and middle initial: **NAOMI BAR-LEV** Last name: [REDACTED] Your social security number: **5 [REDACTED]**

If joint return, spouse's first name and middle initial: [REDACTED] Last name: [REDACTED] Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. [REDACTED] Apt. no. [REDACTED]
 City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED] State [REDACTED] ZIP code [REDACTED]
 Foreign country name [REDACTED] Foreign province/state/country [REDACTED] Foreign postal code [REDACTED]
 You Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 Are blind Spouse: Was born before January 2, 1958 Is blind

Dependents (see instructions):

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

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions).....	1a	
b Household employee wages not reported on Form(s) W-2.....	1b	
c Tip income not reported on line 1a (see instructions).....	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions).....	1d	
e Taxable dependent care benefits from Form 2441, line 26.....	1e	
f Employer-provided adoption benefits from Form 8839, line 29.....	1f	
g Wages from Form 8919, line 6.....	1g	
h Other earned income (see instructions).....	1h	
i Nontaxable combat pay election (see instructions).....	1i	
z Add lines 1a through 1h.....	1z	

2 a Tax-exempt interest.....	2a		b Taxable interest.....	2b	10.
3 a Qualified dividends.....	3a		b Ordinary dividends.....	3b	
4 a IRA distributions.....	4a		b Taxable amount.....	4b	
5 a Pensions and annuities.....	5a		b Taxable amount.....	5b	
6 a Social security benefits.....	6a		b Taxable amount.....	6b	
c If you elect to use the lump-sum election method, check here (see instructions).....		<input type="checkbox"/>			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here.....		<input type="checkbox"/>	7		
8 Other income from Schedule 1, line 10.....	8		8		-168,163.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9		9		-168,153.
10 Adjustments to income from Schedule 1, line 26.....	10		10		
11 Subtract line 10 from line 9. This is your adjusted gross income	11		11		-168,153.
12 Standard deduction or itemized deductions. (from Schedule A).....	12		12		18,456.
13 Qualified business income deduction from Form 8995 or Form 8995-A.....	13		13		
14 Add lines 12 and 13.....	14		14		18,456.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15		15		0.

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, \$12,950
 • Married filing jointly or Qualifying surviving spouse, \$25,900
 • Head of household, \$19,400
 • If you checked any box under Standard Deduction, see instructions.

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

Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	
	26 2022 estimated tax payments and amount applied from 2021 return	26	
	27 Earned income credit (EIC)	27	
	28 Additional child tax credit from Schedule 8812	28	
	29 American opportunity credit from Form 8863, line 8	29	
	30 Reserved for future use	30	
31 Amount from Schedule 3, line 15	31		
32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits .	32		
33 Add lines 25d, 26, and 32. These are your total payments .	33	0.	

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

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here . . . <input type="checkbox"/>	35a	
	b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d Account number		
36 Amount of line 34 you want applied to your 2023 estimated tax . . .	36		

Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0.
	38 Estimated tax penalty (see instructions)	38	

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

Designee's name: **MICHAEL SHAPIRO, CPA** Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]

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.

Preparer's signature: [Signature] Date: [REDACTED] Your occupation: **REAL ESTATE BROKER**

Spouse's occupation: [REDACTED] If the IRS sent you an Identity Protection PIN, enter it here (see inst.): [REDACTED]

Paid Preparer Use Only

Preparer's name: **MICHAEL SHAPIRO, CPA** Preparer's signature: [Signature] Date: **5/21/24** PTIN: [REDACTED] Check if: Self-employed

Firm's name: **MICHAEL SHAPIRO, CPA, INC.** Phone no.: [REDACTED]

Firm's address: [REDACTED] Firm's EIN: [REDACTED]

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

2022

Attachment
Sequence No. 01

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

Your social security number

NAOMI BAR-LEV

Part **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	-357.
4	Other gains or (losses). Attach Form 4797.....	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	5	-20,978.
6	Farm income or (loss). Attach Schedule F.....	6	
7	Unemployment compensation.....	7	
8	Other income:		
a	Net operating loss..... SEE STMT 1	8a	(146,828.)
b	Gambling.....	8b	
c	Cancellation of debt.....	8c	
d	Foreign earned income exclusion from Form 2555.....	8d	()
e	Income from Form 8853.....	8e	
f	Income from Form 8889.....	8f	
g	Alaska Permanent Fund dividends.....	8g	
h	Jury duty pay.....	8h	
i	Prizes and awards.....	8i	
j	Activity not engaged in for profit income.....	8j	
k	Stock options.....	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property.....	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions).....	8m	
n	Section 951(a) inclusion (see instructions).....	8n	
o	Section 951A(a) inclusion (see instructions).....	8o	
p	Section 461(l) excess business loss adjustment.....	8p	
q	Taxable distributions from an ABLE account (see instructions).....	8q	
r	Scholarship and fellowship grants not reported on Form W-2.....	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d.....	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.....	8t	
u	Wages earned while incarcerated.....	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z.....	9	-146,828.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8.....	10	-168,163.

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	0.

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

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

Your social security number

NAOMI BAR-LEV

		1	2	3	4	7	10	14	15	16	17		
Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.												
	1 Medical and dental expenses (see instructions).....	1											
	2 Enter amount from Form 1040 or 1040-SR, line 11.....		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.	
Taxes You Paid	5 State and local taxes.												
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input checked="" type="checkbox"/>	5a										402.	
	b State and local real estate taxes (see instructions).....	5b										11,023.	
	c State and local personal property taxes.....	5c											
	d Add lines 5a through 5c.....	5d										11,425.	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately).....	5e										10,000.	
	6 Other taxes. List type and amount: _____	6											
7 Add lines 5e and 6.....											7	10,000.	
Interest You Paid	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..... SEE .ST. 2	8a										8,456.	
	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										8,456.	
9 Investment interest. Attach Form 4952 if required. See instructions.....	9												
10 Add lines 8e and 9.....											10	8,456.	
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.....	11											
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....	12											
	13 Carryover from prior year.....	13											
	14 Add lines 11 through 13.....											14	0.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions..											15	0.
	16 Other—from list in instructions. List type and amount: _____											16	0.
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12.....											17	18,456.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>												

SCHEDULE B
(Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2022

Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

NAOMI BAR-LEV

Your social security number

[REDACTED]

Part I			Amount
Interest (See instructions and the Instructions for Form 1040, line 2b.)	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: <u>SELECT PORTFOLIO SERVICING INC - 998</u>	1	10.
2 Add the amounts on line 1.		2	10.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.		3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.		4	10.

Part II			Amount
Ordinary Dividends (See instructions and the Instructions for Form 1040, line 3b.)	5 List name of payer:	5	
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.		6	0.

Part III
Foreign Accounts and Trusts
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.

	Yes	No
7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.		X
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.		X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

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

Name of proprietor

NAOMI BAR-LEV

Social security number (SSN)

[REDACTED]

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

FURNITURE SALES

B Enter code from instructions

449110

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

BANKERS HILL VINTAGE

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

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

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

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses. Yes No

H If you started or acquired this business during 2022, check here.

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions Yes No

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

Part I Income

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	4,439.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	4,439.
4	Cost of goods sold (from line 42)	4	600.
5	Gross profit. Subtract line 4 from line 3	5	3,839.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	3,839.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment	20a	
12	Depletion	12		20b	b Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instr.):			24	Travel and meals:		
16a	a Mortgage (paid to banks, etc.)	16a		24a	a Travel	24a	
16b	b Other	16b		24b	b Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18				26	Wages (less employment credits)	26	
19				27a	Other expenses (from line 48)	27a	4,196.
20				27b	b Reserved for future use	27b	
21				28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	4,196.
22				29	Tentative profit or (loss). Subtract line 28 from line 7	29	-357.
23				30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: 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	
24				31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-357.
25				32a	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 Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a	<input checked="" type="checkbox"/> All investment is at risk.
26				32b		32b	<input type="checkbox"/> Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	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)		
34	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	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35	
36	Purchases less cost of items withdrawn for personal use.	36	600.
37	Cost of labor. Do not include any amounts paid to yourself.	37	
38	Materials and supplies.	38	
39	Other costs.	39	
40	Add lines 35 through 39.	40	600.
41	Inventory at end of year.	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42	600.

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 2022, 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
- 47 a 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 or line 30.

DUES AND SUBSCRIPTIONS	119.
POSTAGE	477.
STORAGE	3,600.
48 Total other expenses. Enter here and on line 27a.	48 4,196.

SCHEDULE E
(Form 1040)

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

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

NAOMI BAR-LEV

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 2022 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 2440 ALBATROSS ST, SAN DIEGO, CA 92101

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	365		
B			
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
3 Rents received.....	3,600.		
4 Royalties received.....		4,022.	
Expenses:			
5 Advertising.....			
6 Auto and travel (see instructions).....			
7 Cleaning and maintenance.....			
8 Commissions.....			
9 Insurance.....	3,515.		
10 Legal and other professional fees.....			
11 Management fees.....			
12 Mortgage interest paid to banks, etc. (see instructions).....	20,818.		
13 Other interest.....			
14 Repairs.....			
15 Supplies.....			
16 Taxes.....	4,930.		
17 Utilities.....			
18 Depreciation expense or depletion.....	28,068.		
19 Other (list).....			
20 Total expenses. Add lines 5 through 19.....	57,331.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.....	-53,731.	4,022.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).....	25,000.		
23 a Total of all amounts reported on line 3 for all rental properties.....	23a 3,600.		
b Total of all amounts reported on line 4 for all royalty properties.....	23b 4,022.		
c Total of all amounts reported on line 12 for all properties.....	23c 20,818.		
d Total of all amounts reported on line 18 for all properties.....	23d 28,068.		
e Total of all amounts reported on line 20 for all properties.....	23e 57,331.		
24 Income. Add positive amounts shown on line 21. Do not include any losses.....		24 4,022.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.....		25 (25,000.)	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.....		26 -20,978.	

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

Schedule E (Form 1040) 2022

Foreign Tax Credit

(Individual, Estate, or Trust)

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

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name **NAOMI BAR-LEV** ID no. as shown on page 1 of your tax return **[REDACTED]**

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

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

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

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

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

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	VARIOUS			
1 a Gross income from sources within country shown above and of the type checked above (see instructions):				1 a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions.				<input type="checkbox"/>
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	6,443.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	6,443.			
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)	11,471.			
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2.				7

Part II Foreign Taxes Paid or Accrued (see instructions)

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

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

Part III Figuring the Credit

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

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

25	Credit for taxes on section 951A category income.	25		
26	Credit for taxes on foreign branch category income.	26		
27	Credit for taxes on passive category income.	27		
28	Credit for taxes on general category income.	28		
29	Credit for taxes on section 901(j) income.	29		
30	Credit for taxes on certain income re-sourced by treaty.	30		
31	Credit for taxes on lump-sum distributions.	31		
32	Add lines 25 through 31.	32		
33	Enter the smaller of line 20 or line 32.	33		
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a.	35		

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4952 for the latest information.
Attach to your tax return.

2022

Attachment
Sequence No. **51**

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2022 (see instructions).....	1	
2	Disallowed investment interest expense from 2021 Form 4952, line 7.....	2	244,473.
3	Total investment interest expense. Add lines 1 and 2.....	3	244,473.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	10.
b	Qualified dividends included on line 4a.....	4b	
c	Subtract line 4b from line 4a.....	4c	10.
d	Net gain from the disposition of property held for investment.....	4d	
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions.....	4e	
f	Subtract line 4e from line 4d.....	4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.....	4g	
h	Investment income. Add lines 4c, 4f, and 4g.....	4h	10.
5	Investment expenses (see instructions).....	5	3,557.
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.....	6	0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	244,473.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions.....	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2022)

Investment Interest Expense Deduction

ALTERNATIVE MINIMUM TAX
Go to www.irs.gov/Form4952 for the latest information.
Attach to your tax return.

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	
2	Disallowed investment interest expense from 2021 Form 4952, line 7	2	233,025.
3	Total investment interest expense. Add lines 1 and 2	3	233,025.

Part II Net Investment Income

4 a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4 a	10.	
b	Qualified dividends included on line 4a	4 b		
c	Subtract line 4b from line 4a	4 c		10.
d	Net gain from the disposition of property held for investment	4 d		
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4 e		
f	Subtract line 4e from line 4d	4 f		
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4 g		
h	Investment income. Add lines 4c, 4f, and 4g	4 h		10.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		10.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	7	233,015.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	10.

BAA For Paperwork Reduction Act Notice, see separate instructions.

**Qualified Business Income Deduction
Simplified Computation**

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

NAOMI BAR-LEV

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 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	BANKERS HILL VINTAGE	[REDACTED]	-357.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	-357.	
3	Qualified business net (loss) carryforward from the prior year.	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).		0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		0.
11	Taxable income before qualified business income deduction (see instructions).	0.	
12	Net capital gain (see instructions)	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)		0.
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)		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		(357.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		(0.)

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

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service

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

2022

Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

NAOMI BAR-LEV

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))		
1b	Activities with net loss (enter the amount from Part IV, column (b))	53,731.	
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	141,254.	
1d	Combine lines 1a, 1b, and 1c		-194,985.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))		
2b	Activities with net loss (enter the amount from Part V, column (b))		
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))		
2d	Combine lines 2a, 2b, and 2c		

3	Combine lines 1d and 2d. 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.		-194,985.
---	--	--	-----------

- 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.

4	Enter the smaller of the loss on line 1d or the loss on line 3		194,985.
5	Enter \$150,000. If married filing separately, see instructions	150,000.	
6	Enter modified adjusted gross income, but not less than zero. See instructions.		
7	Subtract line 6 from line 5	150,000.	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.		25,000.
9	Enter the smaller of line 4 or line 8		25,000.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		
11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return.		25,000.

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
RENTAL PROPERTY- 100% RENTAL		53,731.	141,254.		194,985.
Total. Enter on Part I, lines 1a, 1b, and 1c...		53,731.	141,254.		

BAA For Paperwork Reduction Act Notice, see instructions.

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
Total. Enter on Part I, lines 2a, 2b, and 2c...					

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).
RENTAL PROPERTY- 100% RENTAL	SH E LN 22	194,985.	1.000000	25,000.	169,985.
Total		194,985.	1.00	25,000.	169,985.

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
RENTAL PROPERTY- 100% RENTAL	SCH E LN 22	169,985.	1.000000	169,985.
Total		169,985.	1.00	169,985.

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
RENTAL PROPERTY- 100% RENTAL	SCH E LN 22	194,985.	169,985.	25,000.
Total		194,985.	169,985.	25,000.

BAA

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:					
Form or schedule and line number to be reported on (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-.....					
Form or schedule and line number to be reported on (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-.....					
Form or schedule and line number to be reported on (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-.....					
Form or schedule and line number to be reported on (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-.....					
Total		0.	1.00	0.	0.

Name of activity:					
Form or schedule and line number to be reported on (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-.....					
Form or schedule and line number to be reported on (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-.....					
Form or schedule and line number to be reported on (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-.....					
Form or schedule and line number to be reported on (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-.....					
Total		0.	1.00	0.	0.

BAA

NAOMI BAR-LEV

STATEMENT 1
SCHEDULE 1, LINE 8A
COMPUTATION OF 2022 TAXABLE INCOME FOR NOL UTILIZATION

TAXABLE INCOME	
PLUS: NOL CARRYOVERS FROM 2010 AND LATER YEARS	-186,609.
2022 TAXABLE INCOME BEFORE NOL DEDUCTION	<u>146,828.</u>
	<u>-39,781.</u>

STATEMENT 1
SCHEDULE 1, LINE 8A
2010 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2022	39,291.
	8,095.
MODIFIED TAXABLE INCOME (FROM LINE 9 BELOW)	
NOL ABSORBED THIS YEAR	0.
	0.
TAXABLE INCOME AFTER NOL DEDUCTION	
NOL CARRYOVER TO 2023	0.
	8,095.

WORKSHEET 2 FOR NOL CARRYOVER
COMPUTED FOR FIRST NOL THAT REDUCES TAXABLE INCOME BELOW ZERO
PER IRS PUBLICATION 536

NOL YEAR: 2010
USE YOUR 2022 FORM 1040 OR FORM 1040NR TO COMPLETE THIS WORKSHEET

1. NOL DEDUCTION FOR THE NOL YEAR ENTERED ABOVE	8,095.
2. TAXABLE INCOME BEFORE THE NOL DEDUCTION FOR 2022	-39,781.
3. NET CAPITAL LOSS DEDUCTION	0.
4. GAIN EXCLUDED ON SALE OF SMALL BUSINESS STOCK	0.
5. DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0.
6. QUALIFIED BUSINESS INCOME DEDUCTION	0.
7. ADJUSTMENTS TO ADJUSTED GROSS INCOME	0.
8. ADJUSTMENTS TO ITEMIZED DEDUCTIONS (LINE 27)	0.
9. MODIFIED TAXABLE INCOME	0.
10. NOL CARRYOVER TO 2023	8,095.

STATEMENT 1
SCHEDULE 1, LINE 8A
2011 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2022	12,763.
	12,763.
TAXABLE INCOME BEFORE NOL DEDUCTION	
NOL ABSORBED THIS YEAR	0.
	0.
TAXABLE INCOME AFTER NOL DEDUCTION	
NOL CARRYOVER TO 2023	0.
	12,763.

NAOMI BAR-LEV

STATEMENT 1
SCHEDULE 1, LINE 8A
2012 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2022	33,001.
	33,001.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2023	33,001.

STATEMENT 1
SCHEDULE 1, LINE 8A
2013 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2022	40,761.
	40,761.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2023	40,761.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2023	13,058.

STATEMENT 1
SCHEDULE 1, LINE 8A
2016 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2022	27,207.
	27,207.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2023	27,207.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2023	24,999.

NAOMI BAR-LEV

STATEMENT 1
SCHEDULE 1, LINE 8A
2017 NOL UTILIZATION

INITIAL LOSS	25,001.
NOL CARRYOVER AVAILABLE IN 2022	25,001.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2023	25,001.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2023	25,000.

STATEMENT 2
SCHEDULE A, LINE 8A
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

SELECT PORTFOLIO SERVICING INC-179.....	\$	8,456.
TOTAL	\$	<u>8,456.</u>

2022

GENERAL ELECTIONS

PAGE 1

NAOMI BAR-LEV

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).

NAOMI BAR-LEV

415 LAUREL STREET, PMB 342
SAN DIEGO, CA 92101

2022 FEDERAL DEPRECIATION SCHEDULE

NAOMI BAR-LEV

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
	TOTAL DEPRECIATION			1,161,127		0	0	0	0	0	1,161,127	331,797				28,068
	GRAND TOTAL AMORTIZATION			5,557		0	0	0	0	0	5,557	5,557				0
	GRAND TOTAL DEPRECIATION			1,161,127		0	0	0	0	0	1,161,127	331,797				28,068

NAOMI BAR-LEV

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREE	LEAS PER PROP PREE	59 (E)(2) AMORT
SCHEDULE E - RENTAL PROPERTY - 100% RENTAL															
BUILDINGS															
1	BUILDING 10% USE	1/01/04		68,563	44,775	S/L MM	27.5	.03636	2,493	2,493		0	0	0	0
4	BUILDING 20% USE	8/14/06		137,126	76,563	S/L MM	27.5	.03637	4,987	4,987		0	0	0	0
10	BUILDING 70% USE	1/01/11		479,941	191,240	S/L MM	27.5	.03637	17,455	17,455		0	0	0	0
TOTAL BUILDINGS															
				685,630	312,678				24,935	24,935		0	0	0	0
IMPROVEMENTS															
15	IMPROVMENTS	6/15/15		44,849	10,670	S/L MM	27.5	.03636	1,631	1,631		0	0	0	0
17	IMPROVMENTS	5/13/16		41,308	8,449	S/L MM	27.5	.03636	1,502	1,502		0	0	0	0
TOTAL IMPROVEMENTS															
				86,157	19,119				3,133	3,133		0	0	0	0
LAND															
2	LAND 10 % USE	1/01/04		22,250					0	0		0	0	0	0
3	IMPROVED LOT 10% USE	1/01/04		16,688					0	0		0	0	0	0
5	LAND 20% USE	8/14/06		44,500					0	0		0	0	0	0
6	IMPROVED LOT 20% USE	8/14/06		33,336					0	0		0	0	0	0
11	LAND 70% USE	1/01/11		155,750					0	0		0	0	0	0
12	IMPROVED LOT 70% USE	1/01/11		116,816					0	0		0	0	0	0
TOTAL LAND															
				389,340	0				0	0		0	0	0	0
TOTAL DEPRECIATION															
				1,161,127	331,797				28,068	28,068		0	0	0	0

NAOMI BAR-LEV

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
				1,161,127	331,797				28,068	28,068		0	0	0	0
GRAND TOTAL DEPRECIATION									28,068	28,068		0	0	0	0