

Filing Status [] Single [X] 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 JOSEPH Last name CABRERA Your social security number [redacted]
If joint return, spouse's first name and middle initial JODI Last name CABRERA Spouse's social security number [redacted]
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. [redacted]
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code CA [redacted]
Foreign country name Foreign province/state/county Foreign postal code

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 [X] 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):
Table with columns: (1) First name Last name (2) Social security number (3) Relationship to you (4) Check the box if qualifies for (see instr.): Child tax credit Credit for other dependents

Income
1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1 1a 125,162.
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 125,162.
2a Tax-exempt interest 2a
3a Qualified dividends 3a
4a IRA distributions 4a
5a Pensions and annuities 5a
6a Social security benefits 6a
b Taxable interest 2b 50.
b Ordinary dividends 3b
b Taxable amount 4b
b Taxable amount 5b
b Taxable amount 6b
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here [] 7
8 Other income from Schedule 1, line 10 8 38,229.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 163,441.
10 Adjustments to income from Schedule 1, line 26 10 16,308.
11 Subtract line 10 from line 9. This is your adjusted gross income 11 147,133.
12 Standard deduction or itemized deductions (from Schedule A) 12 32,170.
13 Qualified business income deduction from Form 8995 or Form 8995-A 13 7,837.
14 Add lines 12 and 13 14 40,007.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 107,126.

Attach Sch. B if required.

Standard Deduction for -
• Single or Married filing separately, \$12,950
• Married filing jointly or Qualifying surviving spouse, \$26,900
• Head of household, \$19,400
• If you checked any box under Standard Deduction, see instructions.

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

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	14,802.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	14,802.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	14,802.
	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	14,802.
	Payments	25	Federal income tax withheld from:	25d
a		Form(s) W-2 SEE STATEMENT 2	25a	15,734.
b		Form(s) 1099	25b	
c		Other forms (see instructions)	25c	
d		Add lines 25a through 25c	25d	15,734.
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	15,734.	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	932.
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	932.
	b	Routing number		
	d	Account number	e Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
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	
	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: **JOSEPH AYOUB, CPA, EA** 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.

Your signature: [Signature] Date: 12/12/23 Your occupation: SALES

Spouse's signature: [Signature] Date: 12/12/23 Spouse's occupation: PSYCHOLOGIST

Paid Preparer Use Only Preparer's name: **JOSEPH AYOUB, CPA, EA** Preparer's signature: [Signature] Date: 12/12/23 PTIN: [redacted]

Firm's name: **AYOUB AND ASSOCIATES, P. C.** Firm's address: [redacted] Firm's EIN: [redacted]

Check if: Self-employed

Go to www.irs.gov/Form1040 for instructions and the latest information.

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

JOSEPH & JODI CABRERA

Your social security number

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	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	38,229.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL 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	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	38,229.

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

Schedule 1 (Form 1040) 2022

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	16,308.
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	16,308.

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

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.

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

Your social security number

JOSEPH & JODI CABRERA

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions) SEE STATEMENT 5	1	2,323.
	2	Enter amount from Form 1040 or 1040-SR, line 11 2 147,133.	2	147,133.
	3	Multiply line 2 by 7.5% (0.075)	3	11,035.
	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 SEE STATEMENT 3 <input type="checkbox"/>	5a	19,259.
	b	State and local real estate taxes (see instructions)	5b	6,914.
	c	State and local personal property taxes	5c	992.
	d	Add lines 5a through 5c	5d	27,165.
	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	8a	16,870.
	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	16,870.
	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9	10	16,870.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	2,100. STMT 4
	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	3,200.
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	5,300.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16	Other - from list in instructions. List type and amount:	16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	32,170.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2022

SCHEDULE B

(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2022

Attachment
Sequence No. 08

Your social security number

JOSEPH & JODI CABRERA

Part I

Interest

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

**MIDLAND MORTGAGE
FROM K-1 - ESPERANZA RANCH PSYCHOLOGY SERVICES
CORP**

Amount

39.

11.

1

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.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

50.

50.

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

Part II

Ordinary Dividends

5 List name of payer

Amount

5

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.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

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

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 Instr. 227601 12-07-22

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

7a At any time during 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

Yes

No

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

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

Schedule B (Form 1040) 2022

Interest and Dividend Summary

Name: JOSEPH & JODI CABRERA

FEIN/SSN:

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A MIDLAND MORTGAGE	39.							
B FROM K-1 - ESPERANZA RANCHO PSYCHOLOGY SERVICES								
C CORP	11.							
D								
E								
F								
G								
H								
I								
J								
K								
Totals	50.							

Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
Totals					7.1			

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **13**

Name(s) shown on return

JOSEPH & JODI CABRERA

Your social security number

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

1a Physical address of each property (street, city, state, ZIP code)
 A [REDACTED]
 B [REDACTED]
 C

1b 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	B	C
A 1		365		<input type="checkbox"/>
B				<input type="checkbox"/>
C				<input type="checkbox"/>

Type of Property:

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

	Properties		
	A	B	C
3 Rents received	28,200.		
4 Royalties received			
5 Advertising			
6 Auto and travel (see instructions)			
7 Cleaning and maintenance	1,774.		
8 Commissions			
9 Insurance			
10 Legal and other professional fees			
11 Management fees	871.		
12 Mortgage interest paid to banks, etc. (see instructions)			
13 Other interest	10,791.		
14 Repairs			
15 Supplies	10,918.		
16 Taxes			
17 Utilities	5,897.		
18 Depreciation expense or depletion	562.		
19 Other (list) STMT 6	8,700.		
20 Total expenses. Add lines 5 through 19	1,064.		
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	40,577.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	-12,377.		
23a Total of all amounts reported on line 3 for all rental properties	956.		
23b Total of all amounts reported on line 4 for all royalty properties	28,200.		
23c Total of all amounts reported on line 12 for all properties			
23d Total of all amounts reported on line 18 for all properties	10,791.		
23e Total of all amounts reported on line 20 for all properties	8,700.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	40,577.		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here			0.
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			956.
LHA For Paperwork Reduction Act Notice, see the separate instructions.			-956.

JOSEPH & JODI CABRERA

Your social security number

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

Table with 6 columns: (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. Rows include ESPERANZA RANCH PSYCHOLOGY SERVICES CORP.

Passive Income and Loss

Nonpassive Income and Loss

Summary table for lines 29a-32. Columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction, (k) Nonpassive income from Schedule K-1. Totals: 39,185.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Passive Income and Loss

Nonpassive Income and Loss

Summary table for lines 34a-37. Columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b.

Part V Summary

Summary table for lines 40-43. Lines 40-41: Total income or loss. Line 42: Reconciliation of farming and fishing income. Line 43: Reconciliation for real estate professionals.

SCHEDULE E

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

Name JODI CABRERA

2022

Passthrough ESPERANZA RANCE PSYCHOLOGY SERVICES CORP
S CORPORATION

ID

SSN/EIN

SPOUSE

NONPASSIVE

SCHEDULE E, PAGE 2

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
Ordinary business income (loss)	39,185.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	39,185.							39,185.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	39,185.							39,185.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	5,000.		5,000.					
Deductions related to portfolio income								
Other								

SCHEDULE E

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

Name JODI CABRERA

2022

Passthrough Esperanza Rance Psychology Services Corp
S CORPORATION

ID

SSN/EIN

SPOUSE

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income	11.							11.
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	58,700.							58,700.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040	16,308.		16,308.					
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income	39,185.							39,185.
Section 199A W-2 wages	143,460.							143,460.
Section 199A unadjusted basis	15,308.							15,308.

2022 DEPRECIATION AND AMORTIZATION REPORT

SINGLE FAMILY RESIDENCE - [REDACTED]

SCHEDULE E-1

Asset No.	Description	Date Acquired	Method	Life	Con- v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis *	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	844 FORRESTER DR.	01/01/19	SL	27.50		MM17	239,250.				239,250.	26,100.		8,700.	34,800.
2	LAND 844 FORRESTER DR.	01/01/19	L				226,750.				126,750.			0.	0.
	TOTAL SEC E DEPRECIATION						366,000.				366,000.	26,100.		8,700.	34,800.

228111 04-01-22

11.1

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Schedule E - Two-Year Comparison Worksheet

2022

Property Name:

SINGLE FAMILY RESIDENCE - [REDACTED]

Description	Tax Year 2021	Tax Year 2022	Increase (Decrease)
INCOME			
RENTS RECEIVED	23,500.	28,200.	4,700.
EXPENSES			
AUTO AND TRAVEL	0.	1,774.	1,774.
CLEANING AND MAINTENANCE	845.	0.	-845.
INSURANCE	729.	0.	-729.
LEGAL AND OTHER PROFESSIONAL FEES	500.	871.	371.
MORTGAGE INTEREST	15,336.	10,791.	-4,545.
REPAIRS	9,264.	10,918.	1,654.
TAXES	5,135.	5,897.	762.
UTILITIES	786.	562.	-224.
OTHER	1,416.	1,064.	-352.
SUBTOTAL	34,011.	31,877.	-2,134.
DEPRECIATION EXPENSE OR DEPLETION	8,700.	8,700.	0.
TOTAL EXPENSES	42,711.	40,577.	-2,134.
INCOME OR (LOSS)	-19,211.	-12,377.	6,834.
DEDUCTIBLE RENTAL LOSS *	0.	-956.	-956.

* INCLUDES PASSIVE ACTIVITY LOSS

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	SINGLE FAMILY RESIDENCE								
		010119SL		27.50	239,250.	26,100.	8,700.	8,700.	0.
	** SUBTOTAL **				239,250.	26,100.	8,700.	8,700.	0.
	*** GRAND TOTAL ***				239,250.	26,100.	8,700.	8,700.	0.

228104
04-01-22

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2022

Attachment
Sequence No. **55**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

JOSEPH & JODI CABRERA

[REDACTED]

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	ESPERANZA RANCH PSYCHOLOGY SERVICES CORP	[REDACTED]	39,185.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	39,185.
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	39,185.
5	Qualified business income component. Multiply line 4 by 20% (0.20)		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	6	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	7	()
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	8	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		
11	Taxable income before qualified business income deduction	11	114,963.
12	Net capital gain (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	114,963.
14	Income limitation. Multiply line 13 by 20% (0.20)		
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		22,993.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		7,837.
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		()

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

Form **8995** (2022)

Passive Activity Loss Limitations

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

Name(s) shown on return

Identifying number

JOSEPH & JODI CABRERA

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))	(12,377)
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	(19,211)
1d	Combine lines 1a, 1b, and 1c			-31,588.

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			-31,588.

- 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			31,588.
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 Note: 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.		148,089.	STATEMENT 12
7	Subtract line 6 from line 5		1,911.	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions			956.
9	Enter the smaller of line 4 or line 8			956.

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		SEE STATEMENT 11	956.

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
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c ...		-12,377.	-19,211.		

LHA 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)
SEE ATTACHED STATEMENT FOR PART VI					
Total		31,588.	1.0000000	956.	30,632.

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
SEE ATTACHED STATEMENT FOR PART VII				
Total		30,632.	1.000000000	30,632.

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
SEE ATTACHED STATEMENT FOR PART VIII				
Total		31,588.	30,632.	956.

ALTERNATIVE MINIMUM TAX

Form 8582 (2022) **JOSEPH & JODI CABRERA**

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)
SEE ATTACHED STATEMENT FOR PART VI					
Total		31,588.	1.0000000	956.	30,632.

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
SEE ATTACHED STATEMENT FOR PART VII				
Total		30,632.	1.000000000	30,632.

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
SEE ATTACHED STATEMENT FOR PART VIII				
Total		31,588.	30,632.	956.

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

Name(s) shown on your income tax return

Identifying number

JOSEPH & JODI CABRERA

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities - List in this section only an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	GOODWILL 1120 W 6TH S, CORONA, CA 92882	<input type="checkbox"/>	VARIOUS HOUSEHOLD ITEMS
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	10/16/23	06/15	PURCHASE	35,000.	3,200.	THRIFT SHOP VALUE
B						
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- a Art* (contribution of \$20,000 or more)
- b Qualified Conservation Contribution
- c Equipment
- d Art* (contribution of less than \$20,000)
- e Other Real Estate
- f Securities
- g Collectibles**
- h Intellectual Property
- i Vehicles
- j Clothing and household items
- k Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

LHA For Paperwork Reduction Act Notice, see separate instructions.

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

Name of shareholder

JODI CABRERA

Identifying number

A Name of S corporation

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

B Employer identification number

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

1	Stock basis at the beginning of the corporation's tax year	1	67,482.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	39,185.
3b	Net rental real estate income (enter losses in Part III)	3b	
3c	Other net rental income (enter losses in Part III)	3c	
3d	Interest income	3d	11.
3e	Ordinary dividends	3e	
3f	Royalties	3f	
3g	Net capital gains (enter losses in Part III)	3g	
3h	Net section 1231 gain (enter losses in Part III)	3h	
3i	Other income (enter losses in Part III)	3i	
3j	Excess depletion adjustment	3j	
3k	Tax-exempt income	3k	
3l	Recapture of business credits	3l	
3m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	39,196.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	106,678.
6	Distributions (excluding dividend distributions) <i>Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.</i>	6	108,360.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Nondeductible expenses	8a	
8b	Depletion for oil and gas	8b	
8c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)

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				
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				
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				
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-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -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 Reportable gain. 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	5,000.				5,000.
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions STMT 18	16,308.				16,308.
46 Foreign taxes paid or accrued					
47 Total loss. 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	21,308.				21,308.

**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

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

Name of shareholder
JODI CABRERA

Identifying number

A Name of S corporation

B Employer identification number

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

1	Stock basis at the beginning of the corporation's tax year	1	67,482.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	39,185.
3b	Net rental real estate income (enter losses in Part III)	3b	
3c	Other net rental income (enter losses in Part III)	3c	
3d	Interest income	3d	11.
3e	Ordinary dividends	3e	
3f	Royalties	3f	
3g	Net capital gains (enter losses in Part III)	3g	
3h	Net section 1231 gain (enter losses in Part III)	3h	
3i	Other income (enter losses in Part III)	3i	
3j	Excess depletion adjustment	3j	
3k	Tax-exempt income	3k	
3l	Recapture of business credits	3l	
3m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	39,196.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	106,678.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	108,360.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Nondeductible expenses	8a	
8b	Depletion for oil and gas	8b	
8c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)

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				
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				
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				
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-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -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 Reportable gain. 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	5,000.				5,000.
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions STMT 19	16,308.				16,308.
46 Foreign taxes paid or accrued					
47 Total loss. 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	21,308.				21,308.



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T ESPERANZA RANCH S PSYCHOLOGY SERVICES	58,700.	11,007.	3,766.	646.	3,639.	851.
S ESPERANZA RANCH PSYCHOLOGY SERVICES	66,462.	4,727.	4,042.	731.	4,121.	964.
TOTALS	125,162.	15,734.	7,808.	1,377.	7,760.	1,815.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 2

T S DESCRIPTION	AMOUNT
T ESPERANZA RANCH PSYCHOLOGY SERVICES	11,007.
S ESPERANZA RANCH PSYCHOLOGY SERVICES	4,727.
TOTAL TO FORM 1040, LINE 25A	15,734.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 3

DESCRIPTION	AMOUNT
ESPERANZA RANCH PSYCHOLOGY SERVICES	3,766.
STATE DISABILITY INSURANCE - ESPERANZA RANCH PSYCHOLOGY SERVICES	646.
ESPERANZA RANCH PSYCHOLOGY SERVICES	4,042.
STATE DISABILITY INSURANCE - ESPERANZA RANCH PSYCHOLOGY SERVICES	731.
CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	10,074.
TOTAL TO SCHEDULE A, LINE 5A	19,259.

SCHEDULE A		CASH CONTRIBUTIONS		STATEMENT	4
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT		
HARVEST CRISTIAN		2,100.			
SUBTOTALS		2,100.			
TOTAL TO SCHEDULE A, LINE 11					2,100.

SCHEDULE A		MEDICAL AND DENTAL EXPENSES		STATEMENT	5
DESCRIPTION				AMOUNT	
PRESCRIPTION MEDICINES AND DRUGS				2,323.	
TOTAL TO SCHEDULE A, LINE 1				2,323.	

SCHEDULE E		OTHER EXPENSES		STATEMENT	6
DESCRIPTION				AMOUNT	
SINGLE FAMILY RESIDENCE - [REDACTED]					
BANK SERVICE CHARGE				483.	
HOA				581.	
TOTAL TO SCHEDULE E, PAGE 1, LINE 19				1,064.	

FORM 8582		ACTIVE RENTAL OF REAL ESTATE - PART IV			STATEMENT	7
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS		
	NET INCOME	NET LOSS		GAIN	LOSS	
SINGLE FAMILY RESIDENCE - [REDACTED]	0.	-12,377.	-19,211.			-31,588.
TOTALS	0.	-12,377.	-19,211.			-31,588.

FORM 8582 LOSSES FROM ACTIVE RENTAL OF REAL ESTATE - PART VI STATEMENT 8

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	31,588.	1.000000000	956.	30,632.
TOTALS		31,588.	1.000000000	956.	30,632.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 9

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	30,632.	1.000000000	30,632.
TOTALS		30,632.	1.000000000	30,632.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 10

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	31,588.	30,632.	956.
TOTALS		31,588.	30,632.	956.

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	-12,377.	-19,211.	-31,588.	30,632.	956.
TOTALS		-12,377.	-19,211.	-31,588.	30,632.	956.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 11						956.

INCOME

WAGES, SALARIES, TIPS ETC. 125,162.
 DIVIDEND INCOME
 TAXABLE REFUNDS
 ALIMONY RECEIVED
 TAXABLE IRA DISTRIBUTIONS
 TAXABLE PENSIONS AND ANNUITIES
 UNEMPLOYMENT COMPENSATION
 OTHER INCOME

INTEREST INCOME 50.
 ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS 50.
 ADD: PASSIVE LOSSES
 SUBTRACT: PASSIVE INCOME

SALE OF ASSETS
 ADD: PASSIVE/RREA PROFESSIONAL LOSSES
 SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS 38,229.
 ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES 956.
 SUBTRACT: PASSIVE INCOME

FARM OR FARM RENTAL INCOME OR LOSS 39,185.
 ADD: PASSIVE/RREA PROFESSIONAL LOSSES
 SUBTRACT: PASSIVE INCOME

TOTAL INCOME 164,397.

ADJUSTMENTS

MOVING EXPENSES
 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION 16,308.
 PENALTY ON EARLY WITHDRAWAL OF SAVINGS
 ALIMONY PAID
 KEOGH/SEP DEDUCTION
 OTHER ADJUSTMENTS
 CHARITABLE CONTRIBUTIONS

TOTAL ADJUSTMENTS 16,308.

TOTAL TO FORM 8582, LINE 6 148,089.

FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 13

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	0.	-12,377.	-19,211.		-31,588.
TOTALS	0.	-12,377.	-19,211.		-31,588.

FORM 8582

ALTERNATIVE MINIMUM TAX
LOSSES FROM ACTIVE RENTAL OF REAL ESTATE - PART VI

STATEMENT 14

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	31,588.	1.000000000	956.	30,632.
TOTALS		31,588.	1.000000000	956.	30,632.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	30,632.	1.000000000	30,632.
TOTALS		30,632.	1.000000000	30,632.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - PART VIII

STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
SINGLE FAMILY RESIDENCE [REDACTED]	SCH E	31,588.	30,632.	956.
TOTALS		31,588.	30,632.	956.

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 17

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X SINGLE FAMILY RESIDENCE [REDACTED]	SCH E	-12,377.	-19,211.	-31,588.	30,632.	956.
TOTALS		-12,377.	-19,211.	-31,588.	30,632.	956.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11	956.
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FORM 7203

OTHER DEDUCTIONS

STATEMENT 18

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

DESCRIPTION	CURRENT YEAR LOSSES AND DEDUCTIONS	CARRYOVER AMOUNTS FROM PRIOR YEAR	ALLOWABLE LOSS FROM STOCK BASIS	ALLOWABLE LOSS FROM DEBT BASIS	CARRYOVER AMOUNTS
SE HEALTH INS	16,308.			0.	16,308.
TOTALS	16,308.			0.	16,308.



ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

DESCRIPTION	CURRENT YEAR LOSSES AND DEDUCTIONS	CARRYOVER AMOUNTS FROM PRIOR YEAR	ALLOWABLE LOSS FROM STOCK BASIS	ALLOWABLE LOSS FROM DEBT BASIS	CARRYOVER AMOUNTS
SE HEALTH INS	16,308.			0.	16,308.
TOTALS	16,308.			0.	16,308.