

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial Max Last name Fomin Your social security number

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. [ ] You [ ] Spouse

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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [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, 1959 [ ] Are blind Spouse: [ ] Was born before January 2, 1959 [ ] Is blind

Table with 5 columns: (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.

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

Table with rows 2a through 6a. 2a Tax-exempt interest. 3a Qualified dividends. 4a IRA distributions. 5a Pensions and annuities. 6a Social security benefits.

Table with rows 7 through 15. 7 Capital gain or (loss). 8 Additional income from Schedule 1, line 10. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income. 10 Adjustments to income from Schedule 1, line 26. 11 Subtract line 10 from line 9. This is your adjusted gross income. 12 Standard deduction or itemized deductions (from Schedule A). 13 Qualified business income deduction from Form 8995 or Form 8995-A. 14 Add lines 12 and 13. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.



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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

Your social security number  
[REDACTED]

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes	<b>1</b>	
<b>2a</b>	Alimony received	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions):		
<b>3</b>	Business income or (loss). Attach Schedule C	<b>3</b>	13,625.
<b>4</b>	Other gains or (losses). Attach Form 4797	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F	<b>6</b>	
<b>7</b>	Unemployment compensation	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss	<b>8a</b>	( )
<b>b</b>	Gambling	<b>8b</b>	
<b>c</b>	Cancellation of debt	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b>	( )
<b>e</b>	Income from Form 8853	<b>8e</b>	
<b>f</b>	Income from Form 8889	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>	
<b>h</b>	Jury duty pay	<b>8h</b>	
<b>i</b>	Prizes and awards	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income	<b>8j</b>	
<b>k</b>	Stock options	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions)	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated	<b>8u</b>	
<b>z</b>	Other income. List type and amount:	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	13,625.

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

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	963.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	963.

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **02**

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

Your social security number  
[REDACTED]

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251 . . . . .	1	
2	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	3	

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE . . . . .	4	1,925.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H . . . . .	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	10	
11	Additional Medicare Tax. Attach Form 8959 . . . . .	11	
12	Net investment income tax. Attach Form 8960 . . . . .	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	15	
16	Recapture of low-income housing credit. Attach Form 8611 . . . . .	16	

(continued on page 2)

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

**Part II Other Taxes (continued)**

<b>17</b> Other additional taxes:			
<b>a</b> Recapture of other credits. List type, form number, and amount:			
_____	<b>17a</b>		
<b>b</b> Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>		
<b>c</b> Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>		
<b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>		
<b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>		
<b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>		
<b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>		
<b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>		
<b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>		
<b>j</b> Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>		
<b>k</b> Golden parachute payments . . . . .	<b>17k</b>		
<b>l</b> Tax on accumulation distribution of trusts . . . . .	<b>17l</b>		
<b>m</b> Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>		
<b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>		
<b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>		
<b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>		
<b>q</b> Any interest from Form 8621, line 24 . . . . .	<b>17q</b>		
<b>z</b> Any other taxes. List type and amount: _____	<b>17z</b>		
<b>18</b> Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>	
<b>19</b> Reserved for future use . . . . .		<b>19</b>	
<b>20</b> Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>		
<b>21</b> Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>	1,925.

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Attachment  
Sequence No. **09**

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

Name of proprietor  
**Max Fomin**

**A** Principal business or profession, including product or service (see instructions)  
**Sell products online and Events**

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

**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 2023? If "No," see instructions for limit on losses  Yes  No

**H** If you started or acquired this business during 2023, check here

**I** Did you make any payments in 2023 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

**Social security number (SSN)**  
[REDACTED]

**B Enter code from Instructions**  
4 5 8 1 1 0

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

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	39,153.
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	39,153.
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	39,153.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	39,153.

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>25</b>	
<b>18</b> Total expenses before expenses for business use of home. Add lines 8 through 27b	<b>18</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>19</b> Tentative profit or (loss). Subtract line 18 from line 7	<b>19</b>	39,153.	<b>27a</b> Other expenses (from line 48)	<b>27a</b>	
<b>20</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>20</b>		<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>21</b> Net profit or (loss). Subtract line 20 from line 19.	<b>21</b>	39,153.			
• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .					
• If a loss, you <b>must</b> go to line 32.					
<b>22</b> If you have a loss, check the box that describes your investment in this activity. See instructions.					
• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .					
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.



**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

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

Name of proprietor  
**Max Fomin**

**A** Principal business or profession, including product or service (see instructions)  
**Sell products online and Events**

**C** Business name. If no separate business name, leave blank.  
**PLAIN SUGAR**

**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 2023? If "No," see instructions for limit on losses  Yes  No

**H** If you started or acquired this business during 2023, check here

**I** Did you make any payments in 2023 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**

**B** Enter code from instructions  
**4 5 8 1 1 0**

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

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	62,390.
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	62,390.
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	37,119.
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	25,271.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	25,271.

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

<b>8</b>	Advertising	<b>8</b>	1,800.	<b>18</b>	Office expense (see instructions)	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>	8,219.	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	10,800.
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	7,000.
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	7,185.	<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>	380.	<b>23</b>	Taxes and licenses	<b>23</b>	250.
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel	<b>24a</b>	2,800.
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	10,795.
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities	<b>25</b>	750.
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>		<b>26</b>	Wages (less employment credits)	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	50,799.	<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	820.
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: <u>1100</u> and (b) the part of your home used for business: <u>260</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>	-25,528.	<b>b</b>	Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	-25,528.				
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input checked="" type="checkbox"/> All investment is at risk.	<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

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Schedule C (Form 1040) 2023



**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2023**  
Attachment  
Sequence No. **17**

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

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

Social security number of person  
with self-employment income

Max Fomin

**Part I Self-Employment Tax**

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

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . .   
Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .		
<b>1b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ . . . . .		
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . .		13,625.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .		13,625.
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		12,583.
<b>4b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .		
<b>4c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .		12,583.
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>5b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .		0.
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	12,583.
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023 . . . . .	<b>7</b>	160,200
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	
<b>8b</b>	Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>8c</b>	Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	
<b>8d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	160,200.
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	1,560.
<b>11</b>	Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	365.
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3</b> . . . . .	<b>12</b>	1,925.
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>	963.

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

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$9,840, or **(b)** your net farm profits<sup>2</sup> were less than \$7,103.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) or \$6,560. Also, include this amount on line 4b above . . . . .	<b>15</b>	6,560

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,103 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and **(b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

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

Attachment  
Sequence No. **55**

Name(s) shown on return

Max Fomin

Your taxpayer identification number

██████████

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	PLAINSUGAR	██████████	-25,528.
ii	PLAINSUGAR	██████████	38,190.
iii			
iv			
v			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		<b>2</b> 12,662.
<b>3</b>	Qualified business net (loss) carryforward from the prior year		<b>3</b> ( )
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		<b>4</b> 12,662.
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 2,532.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		<b>6</b> ( )
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year		<b>7</b> ( )
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		<b>8</b> ( )
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b> ( )
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 2,532.
<b>11</b>	Taxable income before qualified business income deduction (see instructions)		<b>11</b> 0.
<b>12</b>	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)		<b>12</b> 0.
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-		<b>13</b> 0.
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 0.
<b>15</b>	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		<b>15</b> 0.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> ( 0. )
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 0. )

**Depreciation and Amortization**  
 (Including Information on Listed Property)

Attach to your tax return.  
 Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**  
 Attachment  
 Sequence No. **179**

Name(s) shown on return  
 Max Fomin

Business or activity to which this form relates  
 Sch C Sell products online and Events

Identifying number

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

20a Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	7,185.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	7,185.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .										<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:											
Honda Odyssey	02/05/2022	84.73 %	53,000.	34,907.	5.00	200 DB-HY	7,185.				
		%									
		%									
<b>27</b> Property used 50% or less in a qualified business use:											
		%				S/L-					
		%				S/L-					
		%				S/L-					
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>		7,185.		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>				

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles) .	23,440											
<b>31</b> Total commuting miles driven during the year .												
<b>32</b> Total other personal (noncommuting) miles driven .	4,223											
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .	27,663											
<b>34</b> Was the vehicle available for personal use during off-duty hours? .	X											
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .	X											
<b>36</b> Is another vehicle available for personal use?	X											

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

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

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

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

**Part VI Amortization**

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

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_

Your first name and middle initial: Max; Last name: Fomin; See separate instructions; Your social security number; Spouse's social security number

Home address (number and street): [redacted]; Apt. no.: [redacted]; City, town, or post office: [redacted]; State: CA; ZIP code: [redacted]; Foreign country name; Foreign province/state/county; Foreign postal code

Filing Status: [X] Single; [ ] Married filing jointly; [ ] Married filing separately; [ ] Head of household (HOH); [ ] Qualifying surviving spouse (QSS); Presidential Election Campaign: [ ] You [ ] Spouse

Digital Assets: At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset... [ ] 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, 1959 [ ] Are blind Spouse: [ ] Was born before January 2, 1959 [ ] Is blind

Table with 5 columns: (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

Income section: 1a Total amount from Form(s) W-2, box 1; 1b Household employee wages; 1c Tip income; 1d Medicaid waiver payments; 1e Taxable dependent care benefits; 1f Employer-provided adoption benefits; 1g Wages from Form 8919; 1h Other earned income; 1i Nontaxable combat pay election; 1z Add lines 1a through 1h

Attach Sch. B if required.

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

2a Tax-exempt interest; 2b Taxable interest; 3a Qualified dividends; 3b Ordinary dividends; 4a IRA distributions; 4b Taxable amount; 5a Pensions and annuities; 5b Taxable amount; 6a Social security benefits; 6b Taxable amount; 7 Capital gain or (loss); 8 Additional income from Schedule 1; 9 Total income; 10 Adjustments to income; 11 Adjusted gross income; 12 Standard deduction or itemized deductions; 13 Qualified business income deduction; 14 Add lines 12 and 13; 15 Taxable income



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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

Max Fomin

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes		<b>1</b>	
<b>2a</b>	Alimony received		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions):			
<b>3</b>	Business income or (loss). Attach Schedule C		<b>3</b>	13,625.
<b>4</b>	Other gains or (losses). Attach Form 4797		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F		<b>6</b>	
<b>7</b>	Unemployment compensation		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss	<b>8a</b> ( )		
<b>b</b>	Gambling	<b>8b</b>		
<b>c</b>	Cancellation of debt	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853	<b>8e</b>		
<b>f</b>	Income from Form 8889	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>		
<b>h</b>	Jury duty pay	<b>8h</b>		
<b>i</b>	Prizes and awards	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income	<b>8j</b>		
<b>k</b>	Stock options	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions)	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated	<b>8u</b>		
<b>z</b>	Other income. List type and amount:	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z.		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	13,625.

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

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	963.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:		<b>23</b>	
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	963.

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **02**

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

Max Fomin

Your social security number

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251 . . . . .	1	
2	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	3	

**Part II Other Taxes**

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

1,925.

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
	<b>a</b> Recapture of other credits. List type, form number, and amount:		
	_____	<b>17a</b>	
	<b>b</b> Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
	<b>c</b> Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
	<b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
	<b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
	<b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
	<b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
	<b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
	<b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
	<b>j</b> Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
	<b>k</b> Golden parachute payments . . . . .	<b>17k</b>	
	<b>l</b> Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
	<b>m</b> Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
	<b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
	<b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
	<b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
	<b>q</b> Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
	<b>z</b> Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>
			1,925.

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1066.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

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

Name of proprietor  
Max Fomin

Principal business or profession, including product or service (see instructions)  
Sell products online and Events

Business name. If no separate business name, leave blank.  
PLAIN SUGAR

Business address (including suite or room no.)  
City, town or post office, state, and ZIP code

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

Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses  Yes  No

If you started or acquired this business during 2023, check here

Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions  Yes  No

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

Social security number (SSN)

**B** Enter code from instructions  
4 5 8 1 1 0

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

**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	39,153.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	39,153.
4	Cost of goods sold (from line 42)	4	
5	<b>Gross profit.</b> Subtract line 4 from line 3	5	39,153.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	<b>Gross income.</b> Add lines 5 and 6	7	39,153.

**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):	20	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		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 instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	18		26	Wages (less employment credits)	26	
19	Tentative profit or (loss). Subtract line 18 from line 7	19		27a	Other expenses (from line 48)	27a	
20	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.	20		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
21	<b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	21		28		28	
22	<b>Net profit or (loss).</b> Subtract line 20 from line 19.	22		29		29	39,153.
23	• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3,</b> and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3.</b>	23		30		30	
24	• If a loss, you <b>must</b> go to line 32.	24		31		31	39,153.
25	If you have a loss, check the box that describes your investment in this activity. See instructions.	25		32		32	
26	• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3,</b> and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3.</b>	26		32a	<input type="checkbox"/> All investment is at risk.	32a	
27	• If you checked 32b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.	27		32b	<input type="checkbox"/> Some investment is not at risk.	32b	



**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2023**

Attachment  
Sequence No. **09**

Name of proprietor  
Max Fomin

Principal business or profession, including product or service (see instructions)  
Sell products online and Events

Business name. If no separate business name, leave blank.  
PLAIN SUGAR

Business address (including suite or room no.)  
City, town or post office, state, and ZIP code

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

Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses  Yes  No

If you started or acquired this business during 2023, check here

Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions  Yes  No

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

Social security number (SSN)

**B** Enter code from instructions  
4 5 8 1 1 0

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

**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	62,390.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	62,390.
4	Cost of goods sold (from line 42)	4	37,119.
5	<b>Gross profit.</b> Subtract line 4 from line 3	5	25,271.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	<b>Gross income.</b> Add lines 5 and 6	7	25,271.

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

8	Advertising	8	1,800.	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	8,219.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	10,800.
12	Depletion	12		b	Other business property	20b	7,000.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	7,185.	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	380.	23	Taxes and licenses	23	250.
16	Interest (see instructions):	16		24	Travel and meals:	24	
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	2,800.
b	Other	16b		b	Deductible meals (see instructions)	24b	10,795.
17	Legal and professional services	17		25	Utilities	25	750.
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	50,799.	27a	Other expenses (from line 48)	27a	820.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: <u>1100</u> and (b) the part of your home used for business: <u>260</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	-25,528.	b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	-25,528.				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						

32a  All investment is at risk.  
32b  Some investment is not at risk.

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

33	Method(s) used to value closing inventory: a <input checked="" 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 checked="" type="checkbox"/> No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	28,460.
36	Purchases less cost of items withdrawn for personal use	36	37,000.
37	Cost of labor. Do not include any amounts paid to yourself	37	0.
38	Materials and supplies	38	659.
39	Other costs	39	8,000.
40	Add lines 35 through 39	40	74,119.
41	Inventory at end of year	41	37,000.
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4	42	37,119.

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

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

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

service fees, education	820.
<b>48 Total other expenses.</b> Enter here and on line 27a	<b>48</b> 820.

**Depreciation and Amortization**  
(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return  
Max Fomin

Business or activity to which this form relates  
Sch C Sell products online and Events

Identifying number

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	7,185.
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	7,185.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
---	-------------------------------	--	----------------------------	--	------------------------	---------------------------	-------------------------------	---------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . **25**

**26** Property used more than 50% in a qualified business use:

Honda Odyssey	02/05/2022	84.73 %	53,000.	34,907.	5.00	200 DB-HY	7,185.	
		%						
		%						

**27** Property used 50% or less in a qualified business use:

		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28** 7,185.

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 . **29**

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles) . . . . .	23,440											
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	4,223											
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	27,663											
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	X											
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	X											
<b>36</b> Is another vehicle available for personal use? . . . . .	X											

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

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

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

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

**Part VI Amortization**

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

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **17**

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

Max Fomin

Social security number of person  
with self-employment income

**Part I Self-Employment Tax**

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

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

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

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 13,625.

**3** Combine lines 1a, 1b, and 2 **3** 13,625.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 12,583.

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

**c** Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue **4c** 12,583.

**5a** Enter your church employee income from Form W-2. See instructions for definition of church employee income **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

**6** Add lines 4c and 5b **6** 12,583.

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023 **7** 160,200

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 **8a**

**b** Unreported tips subject to social security tax from Form 4137, line 10 **8b**

**c** Wages subject to social security tax from Form 8919, line 10 **8c**

**d** Add lines 8a, 8b, and 8c **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 160,200.

**10** Multiply the smaller of line 6 or line 9 by 12.4% (0.124) **10** 1,560.

**11** Multiply line 6 by 2.9% (0.029) **11** 365.

**12** Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3 **12** 1,925.

**13** Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15 **13** 963.

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

**Part II** **Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$9,840, **or (b)** your net farm profits<sup>2</sup> were less than \$7,103.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	6,560
<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,560. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,103 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Max Fomin

Your taxpayer identification number

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	PLAINSUGAR	[REDACTED]	-25,528.
ii	PLAINSUGAR	[REDACTED]	38,190.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		12,662.
3	Qualified business net (loss) carryforward from the prior year		( )
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		12,662.
5	Qualified business income component. Multiply line 4 by 20% (0.20)		2,532.
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		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -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		2,532.
11	Taxable income before qualified business income deduction (see instructions)		0.
12	Enter your net capital gain, if any, increased by any qualified dividends (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-		( 0. )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		( 0. )

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