

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

Your first name and middle initial <b>WILLIAM D</b>	Last name <b>GRASTY</b>	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial <b>ANNETTE E</b>	Last name <b>GRASTY</b>	Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.  
[REDACTED] Apt. no. [REDACTED]

City, town, or post office. If you have a foreign address, also complete spaces below.  
[REDACTED] State **CA** ZIP code [REDACTED]

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

**Filing Status**  Single  Married filing separately (MFS)  Head of household (HOH)  Qualifying surviving spouse (QSS)

Check only one box.  Married filing jointly (even if only one had income)

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

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

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

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

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents

If more than four dependents, see instructions and check here

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b>	264,136
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>	
	<b>d</b> Medical waiver payments not reported on Form(s) W-2 (see instructions) . . . . .	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>	
	<b>h</b> Other earned income (see instructions) . . . . .	<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>		
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b>	264,136
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>	<b>2b</b> Taxable interest . . . . .	64
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>3b</b> Ordinary dividends . . . . .	
	<b>4a</b> IRA distributions . . . . . <b>4a</b>	<b>4b</b> Taxable amount . . . . .	
	<b>5a</b> Pensions and annuities . . . . . <b>5a</b>	<b>5b</b> Taxable amount . . . . .	60,599
	<b>6a</b> Social security benefits . . . . . <b>6a</b>	<b>6b</b> Taxable amount . . . . .	
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>		
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	-3,000
	<b>8</b> Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	-16,835
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	304,964
	<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	600
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	304,364
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	55,826
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	0
	<b>14</b> Add lines 12 and 13 . . . . .	<b>14</b>	55,826
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	248,538

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2023)

Tax and Credits table with rows 16-24. Total tax is 46,783.

Payments table with rows 25-33. Total payments are 42,093.

Refund table with rows 34-36. Amount you owe is 4,690.

Amount You Owe table with rows 37-38.

Third Party Designee section with fields for name, phone, and PIN.

Sign Here section with signature and occupation fields.

Paid Preparer Use Only section with fields for name, signature, date, and PTIN.

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

Personal information section including names (WILLIAM D, ANNETTE E), last names (GRASTY), social security numbers, and home address.

Filing Status section with checkboxes for Single, Married filing jointly (checked), Married filing separately (MFS), Head of household (HOH), and Qualifying surviving spouse (QSS).

Digital Assets and Standard Deduction section with checkboxes for claiming someone as a dependent and spouse itemizes.

Age/Blindness section with checkboxes for being born before January 2, 1959 and being blind.

Table for Dependents with columns for First name, Last name, Social security number, Relationship to you, and checkboxes for Child tax credit and Credit for other dependents.

Income section table with rows 1a through 1z listing various income sources and their amounts, such as 1a: 264,136 and 1z: 264,136.

Standard Deduction section table with rows 2a through 15 detailing deductions like tax-exempt interest, qualified dividends, IRA distributions, and the final taxable income of 248,538.

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

Table with columns for line numbers (16-24), descriptions (Tax, Credits), and amounts. Total tax is 46,783.

Table for Payments (lines 25-33). Includes federal income tax withheld (42,093) and total payments (42,093).

Table for Refund (lines 34-36). Includes amount overpaid (34) and amount applied to 2024 estimated tax (36).

Table for Amount You Owe (lines 37-38). Total amount owed is 4,690.

Third Party Designee section. Includes a declaration and fields for name (HRB TAX GROUP INC), phone, and personal identification number.

Sign Here section. Includes a declaration and signature lines for the preparer and spouse, with fields for date and occupation.

Paid Preparer Use Only section. Includes fields for preparer's name (CAMELITA OSOKA), signature, date (04/13/2024), PTIN, and firm information.

**SCHEDULE 1**

(Form 1040)

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

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

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

**WILLIAM D & ANNETTE E GRASTY**

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>	-16,835
<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(j) excess business loss adjustment	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL 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>		0
<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>	-16,835

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

11	Educator expenses		11	600
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
	b Recipient's SSN			
	c Date of original divorce or separation agreement (see instructions)			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
	a Jury duty pay (see instructions)	24a		
	b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
	d Reforestation amortization and expenses	24d		
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
	f Contributions to section 501(c)(18)(D) pension plans	24f		
	g Contributions by certain chaplains to section 403(b) plans	24g		
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
	j Housing deduction from Form 2555	24j		
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
	z Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	600

**SCHEDULE 2**  
**(Form 1040)**

**Additional Taxes**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**WILLIAM D & ANNETTE E GRASTY**

Your social security number  
[REDACTED]

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

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

(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:		
		17a	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	17b	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	17c	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	17d	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	17e	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853. . . . .	17f	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	17g	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	17h	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	17i	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	17j	
<b>k</b>	Golden parachute payments . . . . .	17k	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	17l	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation. . . . .	17m	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8886 . . . . .	17n	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	17o	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	17p	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	17q	
<b>z</b>	Any other taxes. List type and amount: . . . . .	17z	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		18
<b>19</b>	Reserved for future use . . . . .		19
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	20	
<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 . . . . .		21

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**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

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

**WILLIAM D & ANNETTE E GRASTY**

Your social security no. XXXXXXXXXX

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

<b>Medical and Dental Expenses</b>	1	Medical and dental expenses (see instructions) . . . . .	1	1,055	See Attachment
	2	Enter amount from Form 1040 or 1040-SR, line 11 . . . . .	2	304,364	
	3	Multiply line 2 by 7.5% (0.075) . . . . .	3	22,827	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	4	0	
<b>Taxes You Paid</b>	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> . . . . .	5a	19,568	
	b	State and local real estate taxes (see instructions) . . . . .	5b	24,861	
	c	State and local personal property taxes . . . . .	5c	683	
	d	Add lines 5a through 5c . . . . .	5d	45,112	
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . .	5e	10,000	
	6	Other taxes. List type and amount: _____	6		
7	Add lines 5e and 6 . . . . .	7	10,000		
<b>Interest You Paid</b>	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	44,506	
	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	0	
	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	44,506	
9	Investment interest. Attach Form 4952 if required. See instructions . . . . .	9			
10	Add lines 8e and 9 . . . . .	10	44,506		
<b>Gifts to Charity</b>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions. (See attached) . . . . .	11	940	
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	12	380	
	13	Carryover from prior year . . . . .	13		
14	Add lines 11 through 13 . . . . .	14	1,320		
<b>Casualty and Theft Losses</b>	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .	15	0	
<b>Other Itemized Deductions</b>	16	Other--from list in instructions. List type and amount: _____	16		
<b>Total Itemized Deductions</b>	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . .	17	55,826	
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> . . . . .			

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

Schedule A (Form 1040) 2023

1  
**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  
**WILLIAM D GRASTY**

Social security number (SSN)  
 [REDACTED]

**A** Principal business or profession, including product or service (see instructions)  
**Performing arts companies**

**B** Enter code from instructions  
**711100**

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

**D** Employer ID no. (EIN) (see instr.)

**E** Business address (including suite or room no.)  
 City, town or post office, state, and ZIP code  
 [REDACTED]

**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 .....

**J** If "Yes," did you or will you file required Form(s) 1099? .....

**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	1	0
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	0
4	Cost of goods sold (from line 42)	4	
5	<b>Gross profit.</b> Subtract line 4 from line 3	5	
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	0

**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 & profit-sharing plans.	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20b	
12	Depletion	12		21	b Other business property	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13		22	Repairs and maintenance	22	
14	Employee benefit programs (other than on line 19)	14		23	Supplies (not included in Part III)	23	
15	Insurance (other than health)	15		24	Taxes and licenses	24a	2,385
16	Interest (see instructions):				Travel and meals:	24b	
	a Mortgage (paid to banks, etc.)	16a		25	a Travel	25	
	b Other	16b		26	b Deductible meals (see instr.)	26	
17	Legal and professional services	17	350	27a	Utilities	27a	14,100
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	28		27b	Wages (less employment credits)	27b	
29	Tentative profit or (loss). Subtract line 28 from line 7	29			27 a Other expenses (from line 48)		
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			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	-16,835				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32a	<input checked="" type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

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

33 Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

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

**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.

BUSINESS EXPENSES	5,844
TRANSPORTATION	8,256
48 <b>Total other expenses.</b> Enter here and on line 27a	14,100

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **12**

Name(s) shown on return

**WILLIAM D & ANNETTE E GRASTY**

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

Yes  No

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

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>14</b> ( 4,014 )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				<b>15</b> -4,014

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

Schedule D (Form 1040) 2023

**Part III Summary**

16	Combine lines 7 and 15 and enter the result .....	16	-4,014
	<ul style="list-style-type: none"> <li>● If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>● If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>● If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	18	
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>● The loss on line 16; or</li> <li>● (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	21	( 3,000 )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

**2023**

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

Your taxpayer identification number

**WILLIAM D & ANNETTE E GRASTY**

**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	VVP	[REDACTED]	-16,835
ii			
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . .	2	-16,835	
3	Qualified business net (loss) carryforward from the prior year . . . . .	3	( 12,061 )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . .	4	0	
5	Qualified business income component. Multiply line 4 by 20% (0.20) . . . . .			5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) . . . . .	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year . . . . .	7	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- . . . . .	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . .			9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . .			10
11	Taxable income before qualified business income deduction (see instructions) . . . . .	11	248,538	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) . . . . .	12		
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	13	248,538	
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .			14
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) . . . . .			49,708
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- . . . . .			( 28,896 )

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

**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return

**WILLIAM D & ANNETTE E GRASTY**

Your social security number  
[REDACTED]

**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	287,059	
2	Unreported tips from Form 4137, line 6		
3	Wages from Form 8919, line 6		
4	Add lines 1 through 3	287,059	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000		
5		250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-		37,059
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II		334

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	0	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000		
9		250,000	
10	Enter the amount from line 4	287,059	
11	Subtract line 10 from line 9. If zero or less, enter -0-	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-		0
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III		

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000		
15		250,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-		0
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV		

**Part IV Total Additional Medicare Tax**

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V		334
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**Part V Withholding Reconciliation**

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	4,450	
20	Enter the amount from line 1	287,059	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	4,162	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages		288
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)		
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)		288

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