

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

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

**GARY H KIDGELL** \_\_\_\_\_

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. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

**SANTA CLARA, CA 95050**

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

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

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

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

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

**Dependents (see instructions):**

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

**Income**

<b>1 a</b> Total amount from Form(s) W-2, box 1 (see instructions).....	<b>1a</b>	<b>76,278.</b>
<b>b</b> Household employee wages not reported on Form(s) W-2.....	<b>1b</b>	
<b>c</b> Tip income not reported on line 1a (see instructions).....	<b>1c</b>	
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions).....	<b>1d</b>	
<b>e</b> Taxable dependent care benefits from Form 2441, line 26.....	<b>1e</b>	
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29.....	<b>1f</b>	
<b>g</b> Wages from Form 8919, line 6.....	<b>1g</b>	
<b>h</b> Other earned income (see instructions).....	<b>1h</b>	
<b>i</b> Nontaxable combat pay election (see instructions).....	<b>1i</b>	
<b>z</b> Add lines 1a through 1h.....	<b>1z</b>	<b>76,278.</b>

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

**Attach Sch. B if required.**

<b>2 a</b> Tax-exempt interest.....	<b>2a</b>		<b>b</b> Taxable interest.....	<b>2b</b>	
<b>3 a</b> Qualified dividends.....	<b>3a</b>		<b>b</b> Ordinary dividends.....	<b>3b</b>	
<b>4 a</b> IRA distributions.....	<b>4a</b>		<b>b</b> Taxable amount.....	<b>4b</b>	
<b>5 a</b> Pensions and annuities.....	<b>5a</b>	<b>874.</b>	<b>b</b> Taxable amount.....	<b>5b</b>	<b>0.</b>
<b>6 a</b> Social security benefits.....	<b>6a</b>		<b>b</b> Taxable amount.....	<b>6b</b>	

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

<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here.....	<b>7</b>	
<b>8</b> Additional income from Schedule 1, line 10.....	<b>8</b>	
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....	<b>9</b>	<b>76,278.</b>
<b>10</b> Adjustments to income from Schedule 1, line 26.....	<b>10</b>	
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....	<b>11</b>	<b>76,278.</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A).....	<b>12</b>	<b>13,850.</b>
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A.....	<b>13</b>	
<b>14</b> Add lines 12 and 13.....	<b>14</b>	<b>13,850.</b>
<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>	<b>62,428.</b>

Tax and Credits

Table with 2 columns: Line number and Amount. Rows include Tax (9,041), Amount from Schedule 2, Add lines 16 and 17 (9,041), Child tax credit, Amount from Schedule 3, Add lines 19 and 20 (0), Subtract line 21 from line 18 (9,041), Other taxes, and Add lines 22 and 23 (9,041).

Payments

Table with 2 columns: Line number and Amount. Rows include Federal income tax withheld (8,648), 2023 estimated tax payments (8,474), Earned income credit (174), Additional child tax credit, American opportunity credit, Reserved for future use, Amount from Schedule 3, and Add lines 27, 28, 29, and 31 (8,648).

Refund

Table with 2 columns: Line number and Amount. Rows include If line 33 is more than line 24, subtract line 24 from line 33, Amount of line 34 you want refunded to you, and Amount of line 34 you want applied to your 2024 estimated tax (36).

Amount You Owe

Table with 2 columns: Line number and Amount. Rows include Subtract line 33 from line 24 (393) and Estimated tax penalty (38).

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [X] Yes. Complete below. [ ] No. Designee's name: GLORIELA CAMACHO DE RAMIREZ, Phone no.: (408) 241-3031, Personal identification number (PIN): 12114.

Sign Here

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

Paid Preparer Use Only

Preparer's name: GLORIELA CAMACHO DE RAMIREZ, Preparer's signature: GLORIELA CAMACHO DE RAMIR, Date: 1/15/26, PTIN: P02391013, Firm's name: SILVIA'S TAX SERVICES, Firm's address: 1538 MAIN ST, SANTA CLARA, CA 95050, Phone no.: (408) 241-3031, Firm's EIN: 27-3289242.

# Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

▶ Attach this form to your income tax return.

▶ Go to [www.irs.gov/Form982](http://www.irs.gov/Form982) for instructions and the latest information.

Name shown on return

**GARY H KIDGELL**

Identifying number

██████████-██-██

**Part I** General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
- a Discharge of indebtedness in a title 11 case.....
  - b Discharge of indebtedness to the extent insolvent (not in a title 11 case).....
  - c Discharge of qualified farm indebtedness.....
  - d Discharge of qualified real property business indebtedness.....
  - e Discharge of qualified principal residence indebtedness (Caution: See instructions before checking this box if debt was discharged after 2017.).....
- 2 Total amount of discharged indebtedness excluded from gross income..... **2** **15,159.**
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?  Yes  No

**Part II** Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property.....	4	
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property.....	5	
6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge.....	6	
7 Applied to reduce any general business credit carryover to or from the tax year of the discharge.....	7	
8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge.....	8	
9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge.....	9	
10 a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness.</i> .....	10 a	
b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked.....	10 b	
11 For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5.....	11 a	
b Land used or held for use in a trade or business of farming.....	11 b	
c Other property used or held for use in a trade or business or for the production of income.....	11 c	
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge.....	12	
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge.....	13	

**Part III** Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ \_\_\_\_\_ from its gross income for the tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of \_\_\_\_\_

(State of Incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.