Form **1040** Department of the Treasury—Internal Revenue Service
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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: TIMOTHY D | Last name: NELSON | Your social security number: [redacted] |
| If joint return, spouse's first name and middle initial: TATIANA S | Last name: NELSON | Spouse's social security number: [redacted] |
| Home address (number and street). If you have a P.O. box, see instructions. [redacted] | Apt. no. | Presidential Election Campaign |
| City, town, or post office. If you have a foreign address, also complete spaces below. [redacted] | State [redacted] ZIP code [redacted] | 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 |
| Foreign country name | Foreign province/state/county | Foreign postal code |

**Filing Status** Check only one box.
☐ Single
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS)
☐ Head of household (HOH)
☐ 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 ☒ 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 ☐

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Child tax credit | (4) Credit for other dependents |
|---|---|---|---|---|---|
| [redacted] | NELSON | [redacted] | DAUGHTER | | X |
| [redacted] | NELSON | [redacted] | SON | X | |
| [redacted] | NELSON | [redacted] | DAUGHTER | X | |
| | | | | | |

**Income**

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

If you did not get a Form W-2, see instructions.

| | | | |
|---|---|---|---|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions) | 1a | 158,591 |
| b | Household employee wages not reported on Form(s) W-2 | 1b | |
| c | Tip income not reported on line 1a (see instructions) | 1c | |
| d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | 1d | |
| e | Taxable dependent care benefits from Form 2441, line 26 | 1e | |
| f | Employer-provided adoption benefits from Form 8839, line 29 | 1f | |
| g | Wages from Form 8919, line 6 | 1g | |
| h | Other earned income (see instructions) | 1h | |
| i | Nontaxable combat pay election (see instructions) 1i | | |
| z | Add lines 1a through 1h | 1z | 158,591 |
| 2a | Tax-exempt interest 2a — b Taxable interest | 2b | 1,232 |
| 3a | Qualified dividends 3a 56 — b Ordinary dividends | 3b | 56 |
| 4a | IRA distributions 4a — b Taxable amount | 4b | |
| 5a | Pensions and annuities 5a — b Taxable amount | 5b | |
| 6a | Social security benefits 6a — b Taxable amount | 6b | |
| c | If you elect to use the lump-sum election method, check here (see instructions) ☐ | | |
| 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ | 7 | -3,000 |
| 8 | Additional income from Schedule 1, line 10 | 8 | -1,539 |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** | 9 | 155,340 |
| 10 | Adjustments to income from Schedule 1, line 26 | 10 | |
| 11 | Subtract line 10 from line 9. This is your **adjusted gross income** | 11 | 155,340 |
| 12 | **Standard deduction or itemized deductions** (from Schedule A) | 12 | 27,700 |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A | 13 | |
| 14 | Add lines 12 and 13 | 14 | 27,700 |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** | 15 | 127,640 |

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.

| | | | | |
|---|---|---|---|---|
| **Tax and Credits** | 16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ | | 16 | 18,691 |
| | 17 Amount from Schedule 2, line 3 | | 17 | |
| | 18 Add lines 16 and 17 | | 18 | 18,691 |
| | 19 Child tax credit or credit for other dependents from Schedule 8812 | | 19 | 4,500 |
| | 20 Amount from Schedule 3, line 8 | | 20 | 1,505 |
| | 21 Add lines 19 and 20 | | 21 | 6,005 |
| | 22 Subtract line 21 from line 18. If zero or less, enter -0- | | 22 | 12,686 |
| | 23 Other taxes, including self-employment tax, from Schedule 2, line 21 | | 23 | |
| | 24 Add lines 22 and 23. This is your **total tax** | | 24 | 12,686 |
| **Payments** | 25 Federal income tax withheld from: | | | |
| | a Form(s) W-2 | 25a 9,651 | | |
| | b Form(s) 1099 | 25b | | |
| | c Other forms (see instructions) | 25c | | |
| | d Add lines 25a through 25c | | 25d | 9,651 |
| | 26 2023 estimated tax payments and amount applied from 2022 return | | 26 | |
| If you have a qualifying child, attach Sch. EIC. | 27 Earned income credit (EIC) | 27 | | |
| | 28 Additional child tax credit from Schedule 8812 | 28 | | |
| | 29 American opportunity credit from Form 8863, line 8 | 29 1,000 | | |
| | 30 Reserved for future use | 30 | | |
| | 31 Amount from Schedule 3, line 15 | 31 | | |
| | 32 Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits** | | 32 | 1,000 |
| | 33 Add lines 25d, 26, and 32. These are your **total payments** | | 33 | 10,651 |
| **Refund** | 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** | | 34 | |
| | 35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐ | | 35a | |
| Direct deposit? See instructions. | b Routing number XXXXXXXXXXXXXXXXX c Type: ☐ Checking ☐ Savings | | | |
| | d Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | | | |
| | 36 Amount of line 34 you want **applied to your 2024 estimated tax** | 36 | | |
| **Amount You Owe** | 37 Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to www.irs.gov/Payments or see instructions | | 37 | 2,079 |
| | 38 Estimated tax penalty (see instructions) | 38 44 | | |

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

Designee's name HRB TAX GROUP INC Phone no. [redacted] Personal identification number (PIN) [redacted]

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

Joint return? See instructions. Keep a copy for your records.

| Your signature | Date | Your occupation DIPLOMACY | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
|---|---|---|---|
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation REAL ESTATE | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. [redacted] | Email address [redacted] | | |

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | PTIN | Check if: |
|---|---|---|---|---|
| SHENA RAY | | 04/08/2024 | [redacted] | ☐ Self-employed |
| Firm's name HRB TAX GROUP INC | | | Phone no. [redacted] | |
| Firm's address 14058 SHOPPERS BEST WAY STE 24 WOODBRIDGE VA 22192 | | | Firm's EIN [redacted] | |

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

Department of the Treasury
Internal Revenue Service

# Additional Income and Adjustments to Income

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

OMB No. 1545-0074
2023
Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: TIMOTHY D & TATIANA S NELSON

Your social security number: [redacted]

## Part I Additional Income

| | | | |
|---|---|---|---|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | |
| 2a | Alimony received | 2a | |
| b | Date of original divorce or separation agreement (see instructions): | | |
| 3 | Business income or (loss). Attach Schedule C | 3 | -7,780 |
| 4 | Other gains or (losses). Attach Form 4797 | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5 | 6,241 |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | |
| 8 | Other income: | | |
| a | Net operating loss | 8a | ( ) |
| b | Gambling | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | ( ) |
| e | Income from Form 8853 | 8e | |
| f | Income from Form 8889 | 8f | |
| g | Alaska Permanent Fund dividends | 8g | |
| h | Jury duty pay | 8h | |
| i | Prizes and awards | 8i | |
| j | Activity not engaged in for profit income | 8j | |
| k | Stock options | 8k | |
| l | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABLE account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | ( ) |
| t | Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| z | Other income. List type and amount: | 8z | 0 |
| 9 | Total other income. Add lines 8a through 8z | 9 | |
| 10 | Combine lines 1 through 7 and 9. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | 10 | -1,539 |

**SCHEDULE 3**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Additional Credits and Payments

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

OMB No. 1545-0074
**2023**
Attachment Sequence No. **03**

| Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number |
|---|---|
| TIMOTHY D & TATIANA S NELSON | [redacted] |

## Part I Nonrefundable Credits

| | | | | | |
|---|---|---|---|---|---|
| 1 | Foreign tax credit. Attach Form 1116 if required | | | 1 | 5 |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | | | 2 | |
| 3 | Education credits from Form 8863, line 19 | | | 3 | 1,500 |
| 4 | Retirement savings contributions credit. Attach Form 8880 | | | 4 | |
| 5a | Residential clean energy credit from Form 5695, line 15 | | | 5a | |
| b | Energy efficient home improvement credit from Form 5695, line 32 | | | 5b | |
| 6 | Other nonrefundable credits: | | | | |
| a | General business credit. Attach Form 3800 | 6a | | | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | | | |
| c | Adoption credit. Attach Form 8839 | 6c | | | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | | | |
| e | Reserved for future use | 6e | | | |
| f | Clean vehicle credit. Attach Form 8936 | 6f | | | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | | | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | | | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | | | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | | | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | | | |
| l | Amount on Form 8978, line 14. See instructions | 6l | | | |
| m | Credit for previously owned clean vehicles. Attach Form 8936 | 6m | | | |
| z | Other nonrefundable credits. List type and amount: | 6z | | | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | | | 7 | |
| 8 | Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | | | 8 | 1,505 |

(continued on page 2)

**SCHEDULE C (Form 1040)**

Department of the Treasury
Internal Revenue Service

# Profit or Loss From Business
(Sole Proprietorship)

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. 09

Name of proprietor: TATIANA S NELSON

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): REAL ESTATE PROPERTY MANAGERS

B Enter code from instructions: 531310

C Business name. If no separate business name, leave blank.: SAMSON PROPERTIES

D Employer ID no. (EIN) (see instr.): [redacted]

E Business address (including suite or room no.) [redacted]

City, town or post office, state, and ZIP code [redacted]

F Accounting method: (1) [X] 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 ...... [X] 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 [X] No

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

## Part I Income

| | | | |
|---|---|---|---|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked Attachment ........ [ ] | 1 | 34,378 |
| 2 | Returns and allowances | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | 34,378 |
| 4 | Cost of goods sold (from line 42) | 4 | 1,200 |
| 5 | **Gross profit.** Subtract line 4 from line 3 | 5 | 33,178 |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 | **Gross income.** Add lines 5 and 6 | 7 | 33,178 |

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8 | Advertising | 8 | | 18 | Office expense (see instructions) | 18 | 340 |
| 9 | Car and truck expenses (see instructions) | 9 | 6,517 | 19 | Pension & profit-sharing plans | 19 | |
| 10 | Commissions and fees | 10 | 900 | 20 | Rent or lease (see instructions): | | |
| 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 instr.) | 13 | | 21 | Repairs and maintenance | 21 | 350 |
| 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 | 360 |
| 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 instr.) | 24b | 125 |
| 17 | Legal and professional services | 17 | 55 | 25 | Utilities | 25 | |
| | | | | 26 | Wages (less employment credits) | 26 | 30,225 |
| | | | | 27a | Other expenses (from line 48) | 27a | 2,086 |
| | | | | b | Energy efficient commercial bldgs deduction (attach Form 7205) | 27b | |

| | | | |
|---|---|---|---|
| 28 | **Total expenses** before expenses for business use of home. Add lines 8 through 27b | 28 | 40,958 |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7 | 29 | -7,780 |
| 30 | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ______ and (b) the part of your home used for business: ______. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | |
| 31 | **Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32. | 31 | -7,780 |

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 **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a [X] 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 [X] 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 [X] 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 | 1,200 |
| 40 | Add lines 35 through 39 | 40 | 1,200 |
| 41 | Inventory at end of year | 41 | |
| 42 | **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | 1,200 |

**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) 01/01/2022

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 9,629 b Commuting (see instructions) ______ c Other ______

45 Was your vehicle available for personal use during off-duty hours? [X] Yes [ ] No

46 Do you (or your spouse) have another vehicle available for personal use? [X] 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.

| | | |
|---|---|---|
| TAX RETURN 2022 | | 865 |
| BUSINESS TELEPHONE | | 1,221 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 48 **Total other expenses.** Enter here and on line 27a | 48 | 2,086 |

**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 for instructions and the latest information.**

OMB No. 1545-0074
**2023**
Attachment Sequence No. **12**

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

**Your social security number** [redacted]

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) |
|---|---|---|---|---|
| 1a 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 | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked | 7,956 | 7,825 | 48 | 179 |
| 3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked | | | | |

| | | |
|---|---|---|
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | 4 | |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 5 | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions | 6 | ( 55,771 ) |
| 7 **Net short-term capital gain or (loss).** 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 | 7 | -55,592 |

**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) |
|---|---|---|---|---|
| 8a 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 | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked | 5,866 | 7,515 | 1,542 | -107 |
| 10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked | | | | |

| | | |
|---|---|---|
| 11 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 | 11 | |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 12 | |
| 13 Capital gain distributions. See the instructions | 13 | 61 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions | 14 | ( 146,795 ) |
| 15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 | 15 | -146,841 |

## Part III Summary

16 Combine lines 7 and 15 and enter the result . . . . . 16 -202,433

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?
☐ **Yes.** Go to line 18.
☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . 18

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (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?
☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** 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 **smaller** of:
- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . 21 ( 3,000 )

**Note:** 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?

☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.

☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Form **8949**

Department of the Treasury
Internal Revenue Service

# Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **12A**

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

SSN or taxpayer identification number: [redacted]

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [ ] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- [ ] **(C)** Short-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see Column (e) in the separate instructions. | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g). |
|---|---|---|---|---|---|---|---|
| ETRADE | VARIOUS | 05-22-23 | 7,956 | 7,825 | W | 48 | 179 |
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| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Sch. D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) . . . | | | 7,956 | 7,825 | | 48 | 179 |

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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

Form **8949** (2023)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: TIMOTHY D & TATIANA S NELSON

SSN or taxpayer identification number: [redacted]

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [ ] (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- [ ] (F) Long-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see Column (e) in the separate instructions. | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions | (g) Amount of adjustment | (h) **Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g). |
|---|---|---|---|---|---|---|---|
| E TRADE | VARIOUS | 07-20-23 | 5,866 | 7,515 | W | 1,542 | -107 |
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| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Sch. D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) . . . | | | 5,866 | 7,515 | | 1,542 | -107 |

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E** (Form 1040)

Department of the Treasury Internal Revenue Service

# Supplemental Income and Loss

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

**Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**

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

OMB No. 1545-0074

**2023**

Attachment Sequence No. 13

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

**Your social security number** [redacted]

**Part I Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

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

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

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

| 1b | Type of Property (from list below) |
|---|---|
| A | 1 |
| B | 1 |
| C | |

**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

| | Fair Rental Days | Personal Use Days | QJV |
|---|---|---|---|
| A | 365 | | ☐ |
| B | 365 | | ☐ |
| C | | | ☐ |

**Type of Property:**

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

| | | | A | B | C |
|---|---|---|---|---|---|
| **Income:** | | | | | |
| 3 | Rents received | 3 | 13,999 | 44,109 | |
| 4 | Royalties received | 4 | | | |
| **Expenses:** | | | | | |
| 5 | Advertising | 5 | 75 | | |
| 6 | Auto and travel (see instructions) | 6 | | | |
| 7 | Cleaning and maintenance | 7 | 250 | | |
| 8 | Commissions | 8 | | | |
| 9 | Insurance | 9 | 571 | 571 | |
| 10 | Legal and other professional fees | 10 | | 373 | |
| 11 | Management fees | 11 | 2,611 | 2,610 | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | 3,449 | 3,449 | |
| 13 | Other interest | 13 | | | |
| 14 | Repairs | 14 | 6,861 | 6,862 | |
| 15 | Supplies | 15 | 850 | 900 | |
| 16 | Taxes | 16 | 1,431 | 4,697 | |
| 17 | Utilities | 17 | 208 | | |
| 18 | Depreciation expense or depletion | 18 | 2,898 | 8,739 | |
| 19 | Other (list) | 19 | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | 19,204 | 28,201 | |
| 21 | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198** | 21 | -5,205 | 15,908 | |
| 22 | Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) | 22 | ( 5,395 ) | ( 4,272 ) | ( ) |

| | | | |
|---|---|---|---|
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | 58,108 |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | |
| c | Total of all amounts reported on line 12 for all properties | 23c | 6,898 |
| d | Total of all amounts reported on line 18 for all properties | 23d | 11,637 |
| e | Total of all amounts reported on line 20 for all properties | 23e | 47,405 |
| 24 | **Income.** Add positive amounts shown on line 21. **Do not** include any losses | 24 | 15,908 |
| 25 | **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | ( 9,667 ) |
| 26 | **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | 26 | 6,241 |

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

# Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 47

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

Your social security number: [redacted]

## Part I Child Tax Credit and Credit for Other Dependents

| | | | |
|---|---|---|---|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | 1 | 155,340 |
| 2a | Enter income from Puerto Rico that you excluded — 2a | | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 — 2b | | |
| c | Enter the amount from line 15 of your Form 4563 — 2c | | |
| d | Add lines 2a through 2c | 2d | |
| 3 | Add lines 1 and 2d | 3 | 155,340 |
| 4 | Number of qualifying children under age 17 with the required social security no. — 4 — 2 | | |
| 5 | Multiply line 4 by $2,000 | 5 | 4,000 |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number — 6 — 1 | | |
| | **Caution:** Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | |
| 7 | Multiply line 6 by $500 | 7 | 500 |
| 8 | Add lines 5 and 7 | 8 | 4,500 |
| 9 | Enter the amount shown below for your filing status.<br>• Married filing jointly—$400,000<br>• All other filing statuses—$200,000 | 9 | 400,000 |
| 10 | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc. | 10 | 0 |
| 11 | Multiply line 10 by 5% (0.05) | 11 | |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 4,500 |
| | ☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.<br>☒ **Yes.** Subtract line 11 from line 8. Enter the result. | | |
| 13 | Enter the amount from **Credit Limit Worksheet A** | 13 | 17,186 |
| 14 | Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents**<br>**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.** | 14 | 4,500 |

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Form **8863**

Department of the Treasury
Internal Revenue Service

# Education Credits
## (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 50

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

Your social security number: [redacted]

**! CAUTION** Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

## Part I Refundable American Opportunity Credit

| | | | | | |
|---|---|---|---|---|---|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | | | 1 | 2,500 |
| 2 | Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse | 2 | 180,000 | | |
| 3 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 3 | 155,340 | | |
| 4 | Subtract line 3 from line 2. If zero or less, **stop;** you can't take any education credit | 4 | 24,660 | | |
| 5 | Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse | 5 | 20,000 | | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | | | 6 | 1.00000 |
| 7 | Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year and meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐ | | | 7 | 2,500 |
| 8 | **Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below | | | 8 | 1,000 |

## Part II Nonrefundable Education Credits

| | | | | | |
|---|---|---|---|---|---|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) | | | 9 | 1,500 |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | | | 10 | |
| 11 | Enter the smaller of line 10 or $10,000 | | | 11 | |
| 12 | Multiply line 11 by 20% (0.20) | | | 12 | |
| 13 | Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse | 13 | | | |
| 14 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 14 | | | |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | | | |
| 16 | Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse | 16 | | | |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | | | 17 | |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | | | 18 | |
| 19 | **Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 | | | 19 | 1,500 |

**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8863** (2023)

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

Your social security number: [redacted]

**CAUTION** **Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

## Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

[redacted]
NELSON

21 Student social security number (as shown on page 1 of your tax return)

[redacted]

22 Educational institution information (see instructions)

| a. Name of first educational institution | b. Name of second educational institution (if any) |
|---|---|
| UNIVERSITY OF VA | |
| (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br>PO BOX 400204<br>CHARLOTTESVILLE VA 22904 | (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
| (2) Did the student receive Form 1098-T from this institution for 2023? [X] Yes [ ] No | (2) Did the student receive Form 1098-T from this institution for 2023? [ ] Yes [ ] No |
| (3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? [ ] Yes [X] No | (3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? [ ] Yes [ ] No |
| (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.<br>[redacted] | (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution. |

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. [X] Yes — Go to line 25. [ ] No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2023? See instructions. [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Go to line 26.

26 Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance? [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Complete lines 27 through 30 for this student.

**CAUTION** You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

### American Opportunity Credit

| | | | |
|---|---|---|---|
| 27 | Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000** | 27 | 4,000 |
| 28 | Subtract $2,000 from line 27. If zero or less, enter -0- | 28 | 2,000 |
| 29 | Multiply line 28 by 25% (0.25) | 29 | 500 |
| 30 | If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | 30 | 2,500 |

### Lifetime Learning Credit

| | | | |
|---|---|---|---|
| 31 | Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | |

  

Form **8867**

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service

# Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**

**Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year 20 23

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: TIMOTHY D & TATIANA S NELSON

Taxpayer identification number: [redacted]

Preparer's name: SHENA RAY

Preparer tax identification number: [redacted]

## Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☒ AOTC ☐ HOH

| | | Yes | No | N/A |
|---|---|---|---|---|
| 1 | Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? | ☒ | ☐ | |
| 2 | If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | ☒ | ☐ | ☐ |
| 3 | Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | ☒ | ☐ | |
| 4 | Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If **"Yes,"** answer questions 4a and 4b. If **"No,"** go to question 5.) | ☐ | ☒ | |
| a | Did you make reasonable inquiries to determine the correct, complete, and consistent information? | ☐ | ☐ | |
| b | Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | ☐ | ☐ | |
| 5 | Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) | ☒ | ☐ | |
| | List those documents provided by the taxpayer, if any, that you relied on:<br>Form 1098-T | | | |
| 6 | Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | ☒ | ☐ | |
| 7 | Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)** | ☒ | ☐ | ☐ |
| a | Did you complete the required recertification Form 8862? | ☐ | ☐ | ☐ |
| 8 | If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | ☒ | ☐ | ☐ |

**Part II** **Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

| | | Yes | No | N/A |
|---|---|---|---|---|
| 9a | Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)** | ☐ | ☐ | |
| b | Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | ☐ | ☐ | |
| c | Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | ☐ | ☐ | ☐ |

**Part III** **Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | | Yes | No | N/A |
|---|---|---|---|---|
| 10 | Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | ☒ | ☐ | |
| 11 | Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | ☒ | ☐ | ☐ |
| 12 | Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | ☒ | ☐ | ☐ |

**Part IV** **Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

| | | Yes | No |
|---|---|---|---|
| 13 | Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | ☒ | ☐ |

**Part V** **Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

| | | Yes | No |
|---|---|---|---|
| 14 | Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | ☐ | ☐ |

**Part VI** **Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

| | | Yes | No |
|---|---|---|---|
| 15 | Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | ☒ | ☐ |

For Form Schedule E # 1

Form **4562**

Department of the Treasury
Internal Revenue Service

# Depreciation and Amortization
**(Including Information on Listed Property)**
**Attach to your tax return.**
**Go to www.irs.gov/Form4562 for instructions and the latest information.**

OMB No. 1545-0172
**2023**
Attachment Sequence No. **179**

| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|---|---|---|
| TIMOTHY D & TATIANA S NELSON | SCH E P1 SINGL FMLY RESIDENCE | [redacted] |

**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 | |
| 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 | |
| 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 (busn. 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 | 2,898 |
| 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 ☐ | | |

**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 depr. (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**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depr. | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|---|---|---|---|---|---|
| 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 | |
| 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 | 2,898 |
| 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 Form Schedule E # 2

Form **4562**

Department of the Treasury
Internal Revenue Service

# Depreciation and Amortization
**(Including Information on Listed Property)**
**Attach to your tax return.**
**Go to www.irs.gov/Form4562 for instructions and the latest information.**

OMB No. 1545-0172
**2023**
Attachment Sequence No. **179**

| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|---|---|---|
| TIMOTHY D & TATIANA S NELSON | SCH E P1 SINGL FMLY RESIDENCE | [redacted] |

**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 | |
| 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 | |
| 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 (busn. 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 | 8,739 |
| 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 ☐ | | |

**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 depr. (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 | |
| 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 | 8,739 |
| 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.**

Form **4562** (2023)

Form **8582**

Department of the Treasury
Internal Revenue Service

# Passive Activity Loss Limitations

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

OMB No. 1545-1008
**2023**
Attachment Sequence No. **858**

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON
**Identifying number** [redacted]

## Part I 2023 Passive Activity Loss

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

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

| | | | | | |
|---|---|---|---|---|---|
| 1a | Activities with net income (enter the amount from Part IV, column (a)) | 1a | 15,908 | | |
| b | Activities with net loss (enter the amount from Part IV, column (b)) | 1b | ( ) | | |
| c | Prior years' unallowed losses (enter the amount from Part IV, column (c)) | 1c | ( 4,272 ) | | |
| d | Combine lines 1a, 1b, and 1c | | | 1d | 11,636 |

**All Other Passive Activities**

| | | | | | |
|---|---|---|---|---|---|
| 2a | Activities with net income (enter the amount from Part V, column (a)) | 2a | | | |
| b | Activities with net loss (enter the amount from Part V, column (b)) | 2b | ( 5,205 ) | | |
| c | Prior years' unallowed losses (enter the amount from Part V, column (c)) | 2c | ( 190 ) | | |
| d | Combine lines 2a, 2b, and 2c | | | 2d | -5,395 |
| 3 | Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used | | | 3 | 6,241 |

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

## Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

| | | | | | |
|---|---|---|---|---|---|
| 4 | Enter the **smaller** of the loss on line 1d or the loss on line 3 | | | 4 | |
| 5 | Enter $150,000. If married filing separately, see instructions | 5 | | | |
| 6 | Enter modified adjusted gross income, but not less than zero. See instructions | 6 | | | |
| | **Note:** If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7. | | | | |
| 7 | Subtract line 6 from line 5 | 7 | | | |
| 8 | Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions | | | 8 | |
| 9 | Enter the **smaller** of line 4 or line 8. If line 3 includes any CRD, see instructions | | | 9 | |

## Part III Total Losses Allowed

| | | | |
|---|---|---|---|
| 10 | Add the income, if any, on lines 1a and 2a and enter the total | 10 | 15,908 |
| 11 | **Total losses allowed from all passive activities for 2023.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return | 11 | 9,667 |

## Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|---|---|---|---|---|
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss |
| APARTMENT | 15,908 | | 4,272 | 11,636 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Total.** Enter on Part I, lines 1a, 1b, and 1c | 15,908 | | 4,272 | | |

**For Paperwork Reduction Act Notice, see instructions.** Form **8582** (2023)

**Part V** **Complete This Part Before Part I, Lines 2a, 2b, and 2c.** See instructions.

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|---|---|---|---|---|
| | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain | (e) Loss |
| SINGLE FAMILY HOUSE | | 5,205 | 190 | | 5,395 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Total.** Enter on Part I, lines 2a, 2b, and 2c | | 5,205 | 190 | | |

**Part VI** **Use This Part If an Amount Is Shown on Part II, Line 9.** See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a). |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Total** | | | 1.00 | | |

**Part VII** **Allocation of Unallowed Losses.** See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|---|---|---|---|---|
| SINGLE FAMILY HOUSE | SCH E LN22 | 5,395 | 1.00000 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total** | | 5,395 | 1.00 | |

**Part VIII** **Allowed Losses.** See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|---|---|---|---|---|
| SINGLE FAMILY HOUSE | SCH E LN22 | 5,395 | | 5,395 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total** | | 5,395 | | 5,395 |

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

# IRS e-file Signature Authorization

▶ERO must obtain and retain completed Form 8879.
▶Go to www.irs.gov/Form8879 for the latest information.

CLIENT COPY

OMB No. 1545-0074

Submission Identification Number (SID) ▶

| Taxpayer's name | Social security number |
|---|---|
| TIMOTHY D NELSON | [redacted] |
| **Spouse's name** | **Spouse's social security number** |
| TATIANA S NELSON | [redacted] |

**Part I** **Tax Return Information — Tax Year Ending December 31,** 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

| | | | |
|---|---|---|---|
| 1 | Adjusted gross income | 1 | 155,340 |
| 2 | Total tax | 2 | 12,686 |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 9,651 |
| 4 | Amount you want refunded to you | 4 | |
| 5 | Amount you owe | 5 | 2,079 |

**Part II** **Taxpayer Declaration and Signature Authorization** (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537.** Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize HRB TAX GROUP INC (**ERO firm name**) to enter or generate my PIN [redacted] (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ SIGNATURE AND DATE ON FILE  Date ▶ 04-08-2024

**Spouse's PIN: check one box only**

☒ I authorize HRB TAX GROUP INC (**ERO firm name**) to enter or generate my PIN [redacted] (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶SIGNATURE AND DATE ON FILE  Date ▶04-08-2024

**Practitioner PIN Method Returns Only — continue below**

**Part III** **Certification and Authentication — Practitioner PIN Method Only**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. [redacted]

**Don't enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶  Date ▶04-08-2024

**ERO Must Retain This Form — See Instructions**
**Don't Submit This Form to the IRS Unless Requested To Do So**

Form **8879** (Rev. January 2021) Department of the Treasury Internal Revenue Service

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

| Taxpayer's name | Social security number |
|---|---|
| TIMOTHY D NELSON | [redacted] |
| **Spouse's name** | **Spouse's social security number** |
| TATIANA S NELSON | [redacted] |

**Part I Tax Return Information — Tax Year Ending December 31,** 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

| | | | |
|---|---|---|---|
| 1 | Adjusted gross income | 1 | 155,340 |
| 2 | Total tax | 2 | 12,686 |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 9,651 |
| 4 | Amount you want refunded to you | 4 | |
| 5 | Amount you owe | 5 | 2,079 |

**Part II Taxpayer Declaration and Signature Authorization** (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537.** Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize HRB TAX GROUP INC (**ERO firm name**) to enter or generate my PIN [redacted] (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Date ▶

**Spouse's PIN: check one box only**

☒ I authorize HRB TAX GROUP INC (**ERO firm name**) to enter or generate my PIN [redacted] (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

**Practitioner PIN Method Returns Only — continue below**

**Part III Certification and Authentication — Practitioner PIN Method Only**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. [redacted]

**Don't enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ Date ▶ 04-08-2024

**ERO Must Retain This Form — See Instructions**
**Don't Submit This Form to the IRS Unless Requested To Do So**

**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8879** (Rev. 01-2021)

# 2023 WAGES AND SALARIES SUMMARY ATTACHMENT

TIMOTHY D & TATIANA S NELSON
[redacted]

| Employer Name | Employer EIN | T or S | Wages | Federal Withholding | Social Security Tax Withheld | State | State Wages | State Tax Withheld | Local Tax Withheld |
|---|---|---|---|---|---|---|---|---|---|
| US DEPT OF STATE | [redacted] | T | 107,110 | 7,868 | 6,641 | VA | 107,110 | 5,250 | |
| BRAZIM VENTURES LLC | | S | 16,027 | 1,344 | 994 | VA | 16,027 | 763 | |
| CAREER STRATEGIES INC AZ | | S | 10,515 | | 652 | VA | 10,515 | 387 | |
| A G VAN METRE SERVICES INC | | S | 24,939 | 439 | 1,546 | VA | 24,939 | 1,135 | |
| Total | | | 158,591 | 9,651 | 9,833 | | 158,591 | 7,535 | |

# 2023 MERCHANT PAYMENTS SUMMARY ATTACHMENT

TIMOTHY D & TATIANA S NELSON
[redacted]

| Filer's Name | Filer's Federal ID Number | T or S | Activity | Gross Amount (Box 1a) | Card Not Pesent Transactions (Box 1b | Merchant Code (Box 2) | Federal Tax Withheld (Box 4) | State | State Withholding (Box 8) |
|---|---|---|---|---|---|---|---|---|---|
| AIRBNB INC | [redacted] | T | | 13,999 | | | | VA | |

# 2023 MISCELLANEOUS/NEC INCOME SUMMARY ATTACHMENT

TIMOTHY D & TATIANA S NELSON
[redacted]

| Payer Name | Payer's Federal ID Number | T or S | Form | Activity | Rent (Box 1) | Royalties (Box 2) | Other Income (Box 3) | NonEmp Comp (NEC Box 1) | Federal Tax Withheld (Box 4) | State | State Income (Box 18) | State Tax Withheld (Box 16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CHANTILLY VENTURES LLC | [redacted] | S | NEC | SchC | | | | 32,778 | | | | |
| CIA POTOMAC RIDGE LLC | [redacted] | S | NEC | SchC | | | | 1,600 | | | | |
| TOTAL | | | | | | | | 34,378 | | | | |

# 2023 FEDERAL TAX WITHHOLDINGS ATTACHMENT

TIMOTHY D & TATIANA S NELSON
[redacted]

| | | |
|---|---|---|
| W-2 | US DEPT OF STATE | 7,868 |
| W-2 | BRAZIM VENTURES LLC | 1,344 |
| W-2 | A G VAN METRE SERVICES INC | 439 |

Total to Form 1040/1040-SR line 25d 9,651

# 2023 Education Expense Worksheet

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

Student name ..................................... [redacted] NELSON
Education type ..................................... UNDERGRADUATE
Type of education benefit ..................................... American Opportunity Credit

| A. Eligible Institution | B. Payments rcvd for qualified tuition & related exp | C. Scholarships or grants | D. Taxable scholarships/grants |
|---|---|---|---|
| UNIVERSITY OF VA | 14,672 | | |
| | | | |
| | | | |
| | | | |
| **Total** | 14,672 | | |

Note: Amounts should be entered in Column B from Box 1 of 1098-T or total amounts paid to institutions that did not issue form 1098-T. Amounts from 1098-T box 5 should be reported in Column C. Amounts reported as taxable in column D can be used to reduce the tax free scholarship and grants and allow additional expenses to qualify for the education credits. See IRS Publication 970 for additional details.

**Education Expenses**

| | | |
|---|---|---|
| 1. Payments received for qualified tuition and related expenses (total from column B above) | 1. | 14,672 |
| 2. Qualified books, supplies, and equipment purchased from education institutions (eligible for Lifetime and AOC) | 2. | 3,274 |
| 3. Qualified books, supplies, and equipment NOT purchased from education institutions (eligible for AOC only) | 3. | |
| 4. Room and board | 4. | 3,735 |
| 5. Other education expenses | 5. | |
| 6. Total Education expenses (total of lines 1-5) | 6. | 21,681 |

**Sources of Education Expenses Funding**

| | | |
|---|---|---|
| 7. Scholarships or Grants (total from column C above) | 7. | |
| 8. Tax free scholarships and grants (not reported on Form 1098-T) | 8. | |
| 9. Taxable scholarships and grants (not reported on Form 1098-T) | 9. | |
| 10. Loans | 10. | |
| 11. Taxpayer/spouse funds | 11. | 21,681 |
| 12. Dependent funds | 12. | |
| 13. Nontaxable employer tuition assistance | 13. | |
| 14. Veteran's educational assistance (GI Bill) | 14. | |
| 15. Coverdell Education Savings Account distributions reported on Form 1099-Q | 15. | |
| 16. Qualified Tuition Plan (529 Plan) distributions reported on Form 1099-Q | 16. | |
| 17. Series EE/I Savings Bond Interest excluded due to education benefits (reported on Form 8815) | 17. | |
| 18. Other Sources | 18. | |
| 19. Total sources of education expense funding (total of lines 7-18) | 19. | 21,681 |

**Expenses available for Education Credits**

| | | AOC | Lifetime |
|---|---|---|---|
| 20. Qualified expenses for American Opportunity Credit (total lines 1-3) or for Lifetime Learning Credit (total lines 1-2) | 20. | 17,946 | 17,946 |
| 21. Tax free education benefits restricted to qualified expenses (total lines 7-8) | 21. | | |
| 22. Net qualified education expense for credit (line 20 less line 21) | 22. | 17,946 | 17,946 |
| 23. Non qualified expenses (line 6 less line 20) | 23. | 3,735 | 3,735 |
| 24. Total Non-restricted education benefits (total lines 13-17) | 24. | | |
| 25. Non-restricted education benefits used to pay non qual expenses (Lessor of line 23 or 24) | 25. | | |
| 26. Non-restricted tax fee benefits used to pay qual expenses (Lines 13-17, less line 25) | 26. | | |
| 27. Qualified Benefits After Tax Free Education Benefits (line 22 less line 26) This amount will be used to calculate the credit or deduction | 27. | 17,946 | 17,946 |

28. Credit reported on Form 8863, line 30 or 31 .... 28. American Opportunity Credit 2,500

# 2023 FORM 8863 CREDIT LIMIT WORKSHEET – LINE 19

TIMOTHY D & TATIANA S NELSON

[redacted]

Keep for Your Records

## NONREFUNDABLE CREDIT WORKSHEET

| | | | |
|---|---|---|---|
| 1. | Enter the amount from Form 8863, line 18 | 1. | |
| 2. | Enter the amount from Form 8863, line 9 | 2. | 1,500 |
| 3. | Add lines 1 and 2 | 3. | 1,500 |
| 4. | Enter the amount from: Form 1040 or 1040-SR, line 18 | 4. | 18,691 |
| 5. | Enter the total of your credits from: Schedule 3 (Form 1040), lines 1 and 2, 6d and 6l | 5. | 5 |
| 6. | Subtract line 5 from line 4 | 6. | 18,686 |
| 7. | Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 | 7. | 1,500 |

# 2023 EDUCATION OPTIMIZATION SUMMARY

TIMOTHY D & TATIANA S NELSON
[redacted]

**Keep for Your Records**

**Optimization has been selected for one or more students in the return. The results are listed below.**

| Name | Social Security Number | Expense | Type |
|---|---|---|---|
| [redacted] NELSON | [redacted] | 2,500 | AMERICAN OPPORTUNITY |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**PLEASE NOTE:**
**Optimization is only calculated at the 1040 Federal level.**

# 2023 QUALIFIED DIVIDENDS and CAPITAL GAIN TAX WORKSHEET – LINE 16

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

**Before you begin:** √ See the instructions for line 16 in the instructions to see if you can use this worksheet to figure your tax.

√ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.

√ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

| | | | | |
|---|---|---|---|---|
| 1. | Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet | 1. | | 127,640 |
| 2. | Enter the amount from Form 1040 or 1040-SR, line 3a* | 2. | 56 | |
| 3. | Are you filing Schedule D?* X **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- **No.** Enter the amt from Fm 1040 or 1040-SR, ln 7. | 3. | 0 | |
| 4. | Add lines 2 and 3 | 4. | 56 | |
| 5. | Subtract line 4 from line 1. If zero or less, enter -0- | 5. | | 127,584 |
| 6. | Enter: $44,625 if single or married filing separately, $89,250 if married filing jointly or Qualifying surviving spouse, $59,750 if head of household. | 6. | | 89,250 |
| 7. | Enter the smaller of line 1 or line 6 | 7. | | 89,250 |
| 8. | Enter the smaller of line 5 or line 7 | 8. | | 89,250 |
| 9. | Subtract line 8 from line 7. This amount is taxed at 0% | 9. | | |
| 10. | Enter the smaller of line 1 or line 4 | 10. | | 56 |
| 11. | Enter the amount from line 9 | 11. | | 0 |
| 12. | Subtract line 11 from line 10 | 12. | | 56 |
| 13. | Enter: $492,300 if single, $276,900 if married filing separately, $553,850 if married filing jointly or Qualifying surviving spouse, $523,050 if head of household. | 13. | | 553,850 |
| 14. | Enter the smaller of line 1 or line 13 | 14. | | 127,640 |
| 15. | Add lines 5 and 9 | 15. | | 127,584 |
| 16. | Subtract line 15 from line 14. If zero or less, enter -0- | 16. | | 56 |
| 17. | Enter the smaller of line 12 or line 16 | 17. | | 56 |
| 18. | Multiply line 17 by 15% (0.15) | 18. | | 8 |
| 19. | Add lines 9 and 17 | 19. | | 56 |
| 20. | Subtract line 19 from line 10 | 20. | | 0 |
| 21. | Multiply line 20 by 20% (0.20) | 21. | | 0 |
| 22. | Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet | 22. | | 18,683 |
| 23. | Add lines 18, 21, and 22 | 23. | | 18,691 |
| 24. | Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet | 24. | | 18,696 |
| 25. | **Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, lne 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet | 25. | | 18,691 |

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

# 2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET A

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR ........................ **1** 18,691

2. Add the following amounts (if applicable) from:

| | | |
|---|---|---|
| Schedule 3, line 1 | + | 5 |
| Schedule 3, line 2 | + | |
| Schedule 3, line 3 | + | 1,500 |
| Schedule 3, line 4 | + | |
| Schedule 3, line 5b | + | |
| Schedule 3, line 6d | + | |
| Schedule 3, line 6f | + | |
| Schedule 3, line 6l | + | |
| Schedule 3, line 6m | + | |

Enter the total............... **2** 1,505

3. Subtract line 2 from line 1 ........................................ **3** 17,186

   Complete Credit Limit Worksheet B only if you meet all of the following:

   1. You are claiming one or more of the following credits:
      a. Mortgage interest credit, Form 8396.
      b. Adoption credit, Form 8839.
      c. Residential clean energy credit, Form 5695, Part I.
      d. District of Columbia first-time homebuyer credit, Form 8859.
   2. You are not filing Form 2555.
   3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B ........................................ **4**

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13 ................................ **5** 17,186

# 2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET B

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

**Before you begin:** √ Complete the Earned Income Worksheet in the instructions.

√ 1040 and 1040-SR Filers: Complete line 27; Schedule 2, line 5; Schedule 2, line 6; Schedule 2, line 13; and Schedule 3, line 11 of your return if they apply to you.

√ 1040-NR Filers: Complete Schedule 2, line 5; Schedule 2, line 6; Schedule 2, line 13; and Schedule 3, line 11 of your return if they apply to you.

**! Caution** Use this worksheet only if you meet each of the items discussed under line 3 of Credit Limit Worksheet A, including that you are not filing Form 2555.

1. Enter the amount from Schedule 8812, line 12 . . . . . . . . **1** 4,500

2. Number of qualifying children under 17 with the required social security number: 2 x $1,600. Enter the result . . . . . . . . **2** 3,200

   **TIP:** The number of children you use for this line is the same as the number of children you used for line 4 of Schedule 8812.

3. Enter your earned income from line 7 of the Earned Income Worksheet . . . . . . . . **3** 150,811

4. Is the amount on line 3 more than $2,500?
   - ☐ **No.** Leave line 4 blank, enter -0- on line 5, and go to line 6 . . . . . . . . **4** 148,311
   - ☒ **Yes.** Subtract $2,500 from the amount on line 3. Enter the result.

5. Multiply the amount on line 4 by 15% (0.15) and enter the result . . . . . . . . **5** 22,247

6. On line 2 of this worksheet, is the amount $4,800 or more?
   - ☒ **No.** If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.
   - ☐ **Yes.** If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

If married filing jointly, include your spouse's amounts with yours when completing lines 7 and 8.

7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the following amounts.
   - Social security tax withheld from Form(s) W-2 box 4, and Puerto Rico Form(s) 499R-2/W-2PR, box 21, and
   - Medicare tax withheld from Form(s) W-2, box 6, and Puerto Rico Form(s) 499R-2/W-2PR, box 23 . . . . . . . . **7**

8. Enter the total of any amounts from –
   - Schedule 1, line 15;
   - Schedule 2, line 5;
   - Schedule 2, line 6; and
   - Schedule 2, line 13. . . . . **8**

9. Add lines 7 and 8. Enter the total . . . . . . . . **9**

# 2023 SCHEDULE 8812 CREDIT LIMIT WORKSHEET B – CONT.

TIMOTHY D & TATIANA S NELSON

[redacted] **Keep for Your Records**

10. **1040 and 1040-SR filers.** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3, line 11.

    **1040-NR filers.** Enter the amount from Schedule 3, line 11. .... | 10 | |

11. Subtract line 10 from line 9. If the result is zero or less, enter -0- ........................ | 11 | 0 |

12. Enter the **larger** of line 5 or line 11........................................... | 12 | 22,247 |

13. Enter the **smaller** of line 2 or line 12 ........................................... | 13 | 3,200 |

14. Is the amount on line 13 of this worksheet more than the amount on line 1?
    - [X] **No.** Subtract line 13 from line 1. Enter the result.
    - [ ] **Yes.** Enter -0-. ........................ | 14 | 1,300 |

**Next,** figure the amount of any of the following credits that you are claiming.

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential clean energy credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

Then, go to line 15.

15. Enter the total of the amounts from –
    - Schedule 3, line 5a
    - Schedule 3, line 6c
    - Schedule 3, line 6g, and
    - Schedule 3, line 6h ........................ | 15 | |

    Enter this amount on line 4 of Credit Limit Worksheet A.

# 2023 AUTO EXPENSE WORKSHEET

TIMOTHY D NELSON
[redacted]

**Keep for Your Records**

**VEHICLE INFORMATION**

| | | | |
|---|---|---|---|
| 1. | Vehicle description | 1. | 2019 JAGUAR F PACE |
| 2. | Carried to form or schedule | 2. | For Form Schedule C # 1 |
| 3. | Date vehicle was placed in service | 3. | 01/01/2022 |
| 4. | Odometer beginning mileage ______ ending mileage ______ | | |

**CALCULATION OF BUSINESS USE PERCENTAGE**

| | | | |
|---|---|---|---|
| 5. | Total business mileage driven during the year | 5. | 9,629 |
| 6. | Total commuting mileage driven during the year | 6. | |
| 7. | Total medical mileage driven during year (to Sch A, Ln 1) | 7. | |
| 8. | Total charitable mileage driven during the year (to Sch A, Ln 11) | 8. | |
| 9. | Total other personal mileage driven during the year | 9. | |
| 10. | Total mileage driven during the year | 10. | 9,629 |
| 11. | Business use percentage (Line 5 divided by Line 10) | 11. | 100.0000 % |

| | CALCULATION OF THE STANDARD MILEAGE RATE METHOD | Input | | | Deduction Allowed |
|---|---|---|---|---|---|
| 12. | Business miles driven | 9,629 | x .655 | 12. | 6,307 |
| 13. | Parking fees and tolls | 210 | | *13. | 210 |
| 14. | Total automobile expenses (Line 12 through Line 14) (carries to auto expense line of form on Line 2) | | | 14. | 6,517 |
| 15. | Interest expense (carries to interest expense line of form on Line 2) | | x Line 11 | 15. | |
| 16. | Property tax (carries from taxes line of form on Line 2) | | x Line 11 | 16. | |
| 17. | Property tax to Schedule A, Line 5c (Line 17 input less Line 17 deduction allowed) | | | 17. | |
| 18. | Total expenses using SMR Method (Line 15 through Line 17) | | | 18. | 6,517 |
| 19. | **Standard Mileage Rate Depreciation Allowance** Total business mileage driven during the year | 9,629 | x .28 | 19. | 2,696 |
| 20. | Prior depreciation allowance | | | 20. | 8,292 |
| 21. | Accumulated depreciation allowance (Line 20 + 21) | | | 21. | 10,988 |

| | CALCULATION OF THE ACTUAL EXPENSE METHOD | Input | | | Deduction Allowed |
|---|---|---|---|---|---|
| 23. | Parking fees and tolls | 210 | | *23. | 210 |
| 24. | Gasoline and oil | | x Line 11 | 24. | |
| 25. | Repairs | 879 | x Line 11 | 25. | 879 |
| 26. | Licensing fees | 25 | x Line 11 | 26. | 25 |
| 27. | Registration fees | 35 | x Line 11 | 27. | 35 |
| 28. | Insurance | 4,396 | x Line 11 | 28. | 4,396 |
| 29. | Other expenses | | x Line 11 | 29. | |
| 30. | Total automobile expenses (Line 23 through 29) (carries to auto expense line of form on Line 2) | | | 30. | 5,545 |
| 31. | Property tax (carries to taxes line of form on Line 2) | | x Line 11 | 31. | |
| 32. | Property tax to Schedule A, Line 5c (Line 31 input less Line 31 deduction allowed) | | | 32. | |
| 33. | Interest expense (carries to interest expense line of form on Line 2) | | x Line 11 | 33. | |
| 34. | Lease payments | | x Line 11 | 34. | |
| 35. | Inclusion amount | | x Line 11 | 35. | |
| 36. | Total lease expense (Line 34 less Line 35) (carries to lease expense line of form on Line 2) | | | 36. | |
| 37. | Section 179 expense deduction | | | *37. | |
| 38. | Special depreciation allowance | | | **38. | |
| 39. | Current depreciation expense | | | **39. | 10,536 |
| 40. | Total depreciation expense (Line 36 to Line 38) (carries to depreciation expense line of form on Line 2) | | | 40. | 10,536 |
| 41. | Value of employer-provided vehicle | | x Line 11 | 41. | |
| 42. | Total expenses using Actual Expense Method (total of Lines 30, 31, 33, 36, 40, and 41) | | | 42. | 16,081 |

* Not subject to business use percentage. ** Already adjusted for business use percentage.

**DEDUCTION TAKEN** Standard Mileage Rate 6,517 Actual Expenses ______

**Note:** The program automatically optimizes between the Actual and SMR methods for the first year the vehicle was placed in service. Otherwise, the program carries forward the method used the previous year. See the tax code and regulations for information on switching between the Actual and SMR methods in subsequent years.

# 2023 DEPRECIATION AND MILEAGE RECORDS

TIMOTHY D NELSON
[redacted]

Keep for Your Records

Vehicle: 2019 JAGUAR F PACE

| | Business % | Business Miles | Depr Actually Claimed | Other Basis Adjustment |
|---|---|---|---|---|
| 1. 2019 | 72.124 | 6,520 | | |
| 2. 2020 | 28.68 | 3,217 | | |
| 3. 2021 | 91.108 | 8,914 | 835 | |
| 4. 2022 | 100 | 13,116 | | |
| 5. | | | | |
| A. Total | | 31,767 | 835 | |
| B. Total miles in prior years for months of business use | | 43,157 | | |
| C. Total business miles included in Line B miles | | 31,767 | | |
| D. Months of business use this year | | | | |
| E. Total miles in this year for months of business use | | 9,629 | | |
| F. Total business miles included in Line E miles | | 9,629 | | |
| G. Line F / Line E x Line D / months owned in year | | | | |

# 2023 SCHEDULE D TAX WORKSHEETS

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

## CAPITAL LOSS CARRYOVER WORKSHEET – LINES 6 and 14

Use this worksheet to figure your capital loss carryovers from 2022 to 2023 if your 2022 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2022 Schedule D, line 16, **or (b)** the amount on your 2022 Form 1040, line 15 (or your 2021 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

| | | | | |
|---|---|---|---|---|
| 1. | Enter the amount from your 2022 Form 1040, line 15, or your Form 1040NR, line 15. If a loss, enclose the amount in parentheses | | 1. | 94,083 |
| 2. | Enter the loss from your 2022 Schedule D, line 21, as a positive amount | | 2. | 3,000 |
| 3. | Combine lines 1 and 2. If zero or less, enter -0- | | 3. | 97,083 |
| 4. | Enter the **smaller** of line 2 or line 3 | | 4. | 3,000 |
| | **If line 7 of your 2022 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.** | | | |
| 5. | Enter the loss from your 2022 Schedule D, line 7, as a positive amount | | 5. | 58,771 |
| 6. | Enter any gain from your 2022 Schedule D, line 15. If a loss, enter -0- ....... 6. | | | |
| 7. | Add lines 4 and 6 | | 7. | 3,000 |
| 8. | **Short-term capital loss carryover for 2022.** Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6 | | 8. | 55,771 |
| | **If line 15 of your 2022 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.** | | | |
| 9. | Enter the loss from your 2022 Schedule D, line 15, as a positive amount | | 9. | 146,795 |
| 10. | Enter any gain from your 2022 Schedule D, line 7. If a loss, enter -0- ....... 10. | | | |
| 11. | Subtract line 5 from line 4. If zero or less, enter -0- ....... 11. | 0 | | |
| 12. | Add lines 10 and 11 | | 12. | |
| 13. | **Long-term capital loss carryover for 2022.** Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 | | 13. | 146,795 |

## AMT CAPITAL LOSS CARRYOVER WORKSHEET – LINES 6 and 14

Use this worksheet to figure your capital loss carryovers from 2022 to 2023 if your 2021 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2022 Schedule D, line 16, **or (b)** the amount on your 2022 Form 1040, line 15 (or your 2022 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

| | | | | |
|---|---|---|---|---|
| 1. | Enter the amount from your 2022 Form 1040, line 15, or your Form 1040NR, line 15. If a loss, enclose the amount in parentheses | | 1. | 94,083 |
| 2. | Enter the loss from your 2022 Schedule D, line 21, as a positive amount | | 2. | 3,000 |
| 3. | Combine lines 1 and 2. If zero or less, enter -0- | | 3. | 97,083 |
| 4. | Enter the **smaller** of line 2 or line 3 | | 4. | 3,000 |
| | **If line 7 of your 2022 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.** | | | |
| 5. | Enter the loss from your 2022 Schedule D, line 7, as a positive amount | | 5. | 58,771 |
| 6. | Enter any gain from your 2022 Schedule D, line 15. If a loss, enter -0- ....... 6. | 0 | | |
| 7. | Add lines 4 and 6 | | 7. | 3,000 |
| 8. | **Short-term capital loss carryover for 2023.** Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6 | | 8. | 55,771 |
| | **If line 15 of your 2022 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.** | | | |
| 9. | Enter the loss from your 2022 Schedule D, line 15, as a positive amount | | 9. | 146,795 |
| 10. | Enter any gain from your 2022 Schedule D, line 7. If a loss, enter -0- ....... 10. | 0 | | |
| 11. | Subtract line 5 from line 4. If zero or less, enter -0- ....... 11. | 0 | | |
| 12. | Add lines 10 and 11 | | 12. | 0 |
| 13. | **Long-term capital loss carryover for 2023.** Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 | | 13. | 146,795 |

# 2023 SCHEDULE D TAX WORKSHEETS

TIMOTHY D & TATIANA S NELSON

[redacted]

Keep for Your Records

## CAPITAL LOSS CARRYOVER WORKSHEET*

Use this worksheet to figure your capital loss carryovers from 2023 to 2024 if your 2023 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2023 Schedule D, line 16, or (b) the amount on your 2023 Form 1040 or 1040-SR, line 15 (or your 2023 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

| | | | | |
|---|---|---|---|---|
| 1. | Enter the amt from your 2023 Form 1040 or 1040-SR, line 15. If a loss, enclose the amt in parentheses | | 1. | 127,640 |
| 2. | Enter the loss from your 2023 Schedule D, line 21, as a positive amount | | 2. | 3,000 |
| 3. | Combine lines 1 and 2. If zero or less, enter -0- | | 3. | 130,640 |
| 4. | Enter the smaller of line 2 or line 3 | | 4. | 3,000 |
| | **If line 7 of your 2022 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.** | | | |
| 5. | Enter the loss from your 2023 Schedule D, line 7, as a positive amount | | 5. | 55,592 |
| 6. | Enter any gain from your 2023 Schedule D, line 15. If a loss, enter -0- ....... 6. | 0 | | |
| 7. | Add lines 4 and 6. | | 7. | 3,000 |
| 8. | **Short-term capital loss carryover for 2024.** Subtract line 7 from line 5. If zero or less, enter -0- | | 8. | 52,592 |
| | **If line 15 of your 2022 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.** | | | |
| 9. | Enter the loss from your 2023 Schedule D, line 15, as a positive amount | | 9. | 146,841 |
| 10. | Enter any gain from your 2023 Schedule D, line 7. If a loss, enter -0- ....... 10. | 0 | | |
| 11. | Subtract line 5 from line 4. If zero or less, enter -0- ....... 11. | 0 | | |
| 12. | Add lines 10 and 11 | | 12. | 0 |
| 13. | **Long-term capital loss carryover for 2024.** Subtract line 12 from line 9. If zero or less, enter -0- | | 13. | 146,841 |

**SCHEDULE D AMT**
**(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 for instructions and the latest information.**

**FOR AMT PURPOSES ONLY**
**2023**
Attachment Sequence No. **12**

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON
Your social security number: [redacted]

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) |
|---|---|---|---|---|
| **1a** 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 | | | | |
| **1b** Totals for all transactions reported on Form(s) 8949 with **Box A** checked | | | | |
| **2** Totals for all transactions reported on Form(s) 8949 with **Box B** checked | 7,956 | 7,825 | 48 | 179 |
| **3** Totals for all transactions reported on Form(s) 8949 with **Box C** checked | | | | |

| | | |
|---|---|---|
| **4** Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | 4 | |
| **5** Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 5 | |
| **6** Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions | 6 | ( 55,771 ) |
| **7** **Net short-term capital gain or (loss).** 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 | 7 | -55,592 |

## 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) |
|---|---|---|---|---|
| **8a** 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 | | | | |
| **8b** Totals for all transactions reported on Form(s) 8949 with **Box D** checked | | | | |
| **9** Totals for all transactions reported on Form(s) 8949 with **Box E** checked | 5,866 | 7,515 | 1,542 | -107 |
| **10** Totals for all transactions reported on Form(s) 8949 with **Box F** checked | | | | |

| | | |
|---|---|---|
| **11** 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 | 11 | |
| **12** Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 12 | |
| **13** Capital gain distributions. See the instructions | 13 | 61 |
| **14** Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions | 14 | ( 146,795 ) |
| **15** **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 | 15 | -146,841 |

**For Paperwork Reduction Act Notice, see your tax return instructions.** **Schedule D (Form 1040) 2023**

  AMT ONLY

**Part III** **Summary**

16 Combine lines 7 and 15 and enter the result . . . 16 -202,433

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from **line 7** of that worksheet . . . 18

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (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 you are not filing Form 4952?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** 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 **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . 21 ( 3,000 )

**Note:** 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?

☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.

☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Form **8949** AMT

Department of the Treasury Internal Revenue Service

# Sales and Other Dispositions of Capital Assets

**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

**Go to www.irs.gov/Form8949 for instructions and the latest information.**

OMB No. 1545-0074

2023

Attachment Sequence No. **12A**

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

**SSN or taxpayer identification number**: [redacted]

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [ ] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- [ ] **(C)** Short-term transactions **not** reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the **Note** below and see Column (e) in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|---|---|---|---|---|---|---|
| ETRADE | VARIOUS | 05-22-23 | 7,956 | 7,825 | W | 48 | 179 |
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| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Sch. D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) . . . | | | 7,956 | 7,825 | | 48 | 179 |

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8949** (2023)

AMT ONLY

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: TIMOTHY D & TATIANA S NELSON

**SSN or taxpayer identification number** [redacted]

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [ ] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- [ ] **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see Column (e) in the separate instructions. | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|---|---|---|---|---|---|---|
| E TRADE | VARIOUS | 07-20-23 | 5,866 | 7,515 | W | 1,542 | -107 |
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| | | | | | | | |
| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Sch. D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) . . . | | | 5,866 | 7,515 | | 1,542 | -107 |

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E AMT** (Form 1040)

Department of the Treasury Internal Revenue Service

# Supplemental Income and Loss

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

**Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**

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

FOR AMT PURPOSES ONLY

**2023**

Attachment Sequence No. **13**

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

Your social security number: [redacted]

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

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

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

1a Physical address of each property (street, city, state, ZIP code)

A [redacted]

B [redacted]

C

| 1b | Type of Property (from list below) |
|---|---|
| A | 1 |
| B | 1 |
| C | |

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

| | Fair Rental Days | Personal Use Days | QJV |
|---|---|---|---|
| A | 365 | | |
| B | 365 | | |
| C | | | |

**Type of Property:**

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

| | | | Properties: A | B | C |
|---|---|---|---|---|---|
| **Income:** | | | | | |
| 3 | Rents received | 3 | 13,999 | 44,109 | |
| 4 | Royalties received | 4 | | | |
| **Expenses:** | | | | | |
| 5 | Advertising | 5 | 75 | | |
| 6 | Auto and travel (see instructions) | 6 | | | |
| 7 | Cleaning and maintenance | 7 | 250 | | |
| 8 | Commissions | 8 | | | |
| 9 | Insurance | 9 | 571 | 571 | |
| 10 | Legal and other professional fees | 10 | | 373 | |
| 11 | Management fees | 11 | 2,611 | 2,610 | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | 3,449 | 3,449 | |
| 13 | Other interest | 13 | | | |
| 14 | Repairs | 14 | 6,861 | 6,862 | |
| 15 | Supplies | 15 | 850 | 900 | |
| 16 | Taxes | 16 | 1,431 | 4,697 | |
| 17 | Utilities | 17 | 208 | | |
| 18 | Depreciation expense or depletion | 18 | 11,592 | 8,739 | |
| 19 | Other (list) | 19 | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | 27,898 | 28,201 | |
| 21 | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198** | 21 | -13,899 | 15,908 | |
| 22 | Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) | 22 | ( 11,890 ) | ( ) | ( ) |

| | | | |
|---|---|---|---|
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | 58,108 |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | |
| c | Total of all amounts reported on line 12 for all properties | 23c | 6,898 |
| d | Total of all amounts reported on line 18 for all properties | 23d | 20,331 |
| e | Total of all amounts reported on line 20 for all properties | 23e | 56,099 |
| 24 | **Income.** Add positive amounts shown on line 21. **Do not** include any losses | 24 | 15,908 |
| 25 | **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | ( 11,890 ) |
| 26 | **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | 26 | 4,018 |

# 2023 INVESTMENT INCOME WORKSHEET FOR EIC

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

**Publication 596**

Use this worksheet to figure investment income for the EIC when you file Form 1040 or 1040-SR.

## Interest and Dividends

1. Enter any amount from Form 1040 or 1040-SR, line 2b . . . . . **1.** 1,232
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b . . . . . **2.**
3. Enter any amount from Form 1040 or 1040-SR, line 3b . . . . . **3.** 56
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.) . . . **4.**

## Capital Gain Net Income

5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0- . . . . . **5.** 0
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) . . . . . **6.** 0
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . . **7.** 0

## Royalties and Rental Income From Personal Property

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8l . . . . . **8.**
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b . . . . . **9.**
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.) . . . . . **10.** 0

## Passive Activities

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.) . . . . . **11.** 6,241
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.) . . . . . **12.** 0
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . . . . **13.** 6,241
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. **This is your investment income** . . . . . . . . **14.** 7,529
15. Is the amount on line 14 more than $11,000?
    - ☐ **Yes.** You can't take the credit.
    - ☒ **No.** Go to Step 3 of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7 next).

**Instructions for lines 11 and 12.** In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, enter "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

**DO NOT FILE**

Form **8582** AMT

Department of the Treasury
Internal Revenue Service

# Passive Activity Loss Limitations

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

FOR AMT PURPOSES ONLY

2023

Name(s) shown on return: TIMOTHY D & TATIANA S NELSON

Identifying number: [redacted]

## Part I 2023 Passive Activity Loss

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

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

| | | | | |
|---|---|---|---|---|
| 1a | Activities with net income (enter the amount from Part IV, column (a)) | 1a | 15,908 | |
| b | Activities with net loss (enter the amount from Part IV, column (b)) | 1b | ( ) | |
| c | Prior years' unallowed losses (enter the amount from Part IV, column (c)) | 1c | ( ) | |
| d | Combine lines 1a, 1b, and 1c | | 1d | 15,908 |

**All Other Passive Activities**

| | | | | |
|---|---|---|---|---|
| 2a | Activities with net income (enter the amount from Part V, column (a)) | 2a | | |
| b | Activities with net loss (enter the amount from Part V, column (b)) | 2b | ( 13,899 ) | |
| c | Prior years' unallowed losses (enter the amount from Part V, column (c)) | 2c | ( ) | |
| d | Combine lines 2a, 2b, and 2c | | 2d | -13,899 |
| 3 | Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used | | 3 | 2,009 |

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

## Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

| | | | | | |
|---|---|---|---|---|---|
| 4 | Enter the **smaller** of the loss on line 1d or the loss on line 3 | | | 4 | |
| 5 | Enter $150,000. If married filing separately, see instructions | 5 | | | |
| 6 | Enter modified adjusted gross income, but not less than zero. See instructions | 6 | 149,099 | | |
| | **Note:** If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7. | | | | |
| 7 | Subtract line 6 from line 5 | 7 | | | |
| 8 | Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions | | | 8 | |
| 9 | Enter the **smaller** of line 4 or line 8. If line 3 includes any CRD, see instructions | | | 9 | 0 |

## Part III Total Losses Allowed

| | | | |
|---|---|---|---|
| 10 | Add the income, if any, on lines 1a and 2a and enter the total | 10 | 15,908 |
| 11 | **Total losses allowed from all passive activities for 2023.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return | 11 | 13,899 |

## Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

| Name of activity | Current year (a) Net income (line 1a) | Current year (b) Net loss (line 1b) | Prior years (c) Unallowed loss (line 1c) | Overall gain or loss (d) Gain | Overall gain or loss (e) Loss |
|---|---|---|---|---|---|
| APARTMENT | 15,908 | | | 15,908 | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Total.** Enter on Part I, lines 1a, 1b, and 1c | 15,908 | | | | |

**For Paperwork Reduction Act Notice, see instructions.** Form **8582** (2023)

AMT ONLY

XQB 23 8582A1 BWO 1040 U 

# 2023 FORM 8582AMT PART V ATTACHMENT (See the instructions)

TIMOTHY D & TATIANA S NELSON

[redacted]

**Caution:** The worksheets must be filed with your tax return.
Keep a copy of the worksheets for your records.

| Name of Activity | Current year | | Prior years | Overall gain or loss | |
|---|---|---|---|---|---|
| | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain | (e) Loss |
| SINGLE FAMILY HOUSE | | 13,899 | | | 13,899 |
| **Total. Enter on Form 8582, Part I, lines 2a, 2b, and 3c** ▶ | | 13,899 | | | |

# 2023 FORM 8582AMT PART VII – ALLOCATION OF UNALLOWED LOSSES (See the Instructions)

TIMOTHY D & TATIANA S NELSON

[redacted]

**Caution:** The worksheets must be filed with your tax return.
Keep a copy of the worksheets for your records.

### Instructions for Part VII

On Part VII, enter the name of each activity and the form or schedule and line number on which the loss will be reported.

**Column (a):** Enter the amounts, if any, from column (d) of Part VI (from column (e) of Part IV if you did not have complete Part VI). Also enter the losses, if any, from column (e) of Part V.

**Column (b):** Divide each of the individual losses shown in column (a) by the total of all the losses in column (a) and enter this ratio for each activity in column (b). The total of all the ratios must equal 1.00.

**Column (c):** Complete the following computation:

| | | |
|---|---|---|
| **A.** | Enter as a positive amount Part I, line 3 of Form 8582 | 2,009 |
| **B.** | Enter Part II, line 9 of Form 8582 | |
| **C.** | Subtract line **B** from line **A** | 2,009 |

Multiply each ratio in column (b) by the amount on line C above, and enter the result in column (c).

| Name of Activity | Form or Schedule and Line Number to be Reported on (See Instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|---|---|---|---|---|
| SINGLE FAMILY HOUSE | SCH E LN22 | 13,899 | 1.00000 | 2,009 |
| | Total ▶ | 13,899 | 1.00 | 2,009 |

# 2023 FORM 8582AMT PART VIII – ALLOWED LOSSES (See the Instructions)

TIMOTHY D & TATIANA S NELSON

[redacted]

**Caution:** The worksheets must be filed with your tax return.
Keep a copy of the worksheets for your records.

## Instructions for Part VIII

**Column (a):** For each activity entered in Part VIII, enter the net loss plus the prior year unallowed loss for the activity. Figure this amount by adding the losses in columns (b) and (c) of Part IV and V.

**Column (b):** For each activity entered in Part VIII, enter the amount from column (c) of Part VII for the activity. These are your unallowed losses for 2023. Keep a record of these amounts so the losses can be used to figure your passive activity loss (PAL) next year.

**Column (c):** Subtract column (b) from column (a). These are your allowed losses for 2023. Report the amounts in this column on the forms and schedules normally used.

| Name of Activity | Form or Schedule and Line Number to be Reported on (See Instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|---|---|---|---|---|
| SINGLE FAMILY HOUSE | SCH E LN22 | 13,899 | 2,009 | 11,890 |
| | Total ▶ | 13,899 | 2,009 | 11,890 |

## A voucher is printed at the bottom of this page.

**NOTE: This is a new scannable voucher approved by the IRS for filing of the 1040-V for the year 2023. This is different than the voucher that is on the IRS website.**

- Use this voucher when making a payment with Form 1040.
- Do not staple this voucher or your payment to Form 1040.
- Make your check or money order payable to the "United States Treasury".
- Write your Social Security Number (SSN) on your check or money order.

Mail payment to:
INTERNAL REVENUE SERVICE
P O Box 931000
Louisville, KY 40293-1000


23 1040VS1 BWO 1040

Form **1040-V** (2023)

**Separate here and mail with your payment and return.**

| Department of the Treasury **Internal Revenue Service** | **2023** OMB No. 1545-0074 | **Form 1040-V Payment Voucher** |
|---|---|---|

- Use Form 1040-V when paying the balance due on Form 1040, Form 1040A, 1040EZ, or 1040NR.
- Enter your SSN on your check or money order
- If your name, address, or SSN is incorrect, see instructions.

| Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury" | Dollars 2,079 |
|---|---|

1735 For Privacy Act and Paperwork Reduction Act Notice, see instructions.

TIMOTHY D & TATIANA S NELSON
[redacted]

INTERNAL REVENUE SERVICE
P O Box 931000
Louisville, KY 40293-1000

[redacted] CF NELS 30 0 202312 610

# 2023 FORM 8867 DUE DILIGENCE

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

TAX PAYER TOOK CARE OF KIDS ALL YEAR
DATE INFORMATION WAS OBTAINED: 03-21-2024
INFORMATION WAS OBTAINED FROM: TIMOTHY D NELSON

| | | | |
|---|---|---|---|
| Taxpayer Signature | Date | Spouse Signature | Date |

  

# 2024 CARRYFORWARD INFORMATION

TIMOTHY D & TATIANA S NELSON

[redacted]

**Keep for Your Records**

| | |
|---|---|
| Itemized Returns Only – 2023 state and local tax refund (this amount may not be taxable in 2024) | |
| Charitable contributions carryover to 2024 | |
| Estimated short-term capital loss carryover | 52,592 |
| Estimated long-term capital loss carryover | 146,841 |
| 2023 tax liability (for 2024 Form 2210 purposes) | 12,686 |
| Form 8839: 2022 carryover of unqualified expenses | |
| Refund amount applied to 2024 | |
| Disallowed investment interest in 2023 | |
| Additional state taxes paid | |
| Form 8396: Mortgage interest credit from 2021 | |
| Mortgage interest credit from 2022 | |
| Mortgage interest credit from 2023 | |
| Form 8801: Minimum tax credit carryforward | 0 |
| Potential 2024 IRA contribution from 2023 tax refund | |

NOL carryforward:

| Regular Tax | | | | AMT Tax | | | |
|---|---|---|---|---|---|---|---|
| from 2003 | | from 2013 | | from 2003 | | from 2013 | |
| from 2004 | | from 2014 | | from 2004 | | from 2014 | |
| from 2005 | | from 2015 | | from 2005 | | from 2015 | |
| from 2006 | | from 2016 | | from 2006 | | from 2016 | |
| from 2007 | | from 2017 | | from 2007 | | from 2017 | |
| from 2008 | | from 2018 | | from 2008 | | from 2018 | |
| from 2009 | | from 2019 | | from 2009 | | from 2019 | |
| from 2010 | | from 2020 | | from 2010 | | from 2020 | |
| from 2011 | | from 2021 | | from 2011 | | from 2021 | |
| from 2012 | | from 2022 | | from 2012 | | from 2022 | |
| Gross NOL generated in 2023 | | | | Gross AMT NOL generated in 2023 | | | |
| To be absorbed in carryback period | | | | To be absorbed in carryback period | | | |
| Net carryforward from 2023 | | | | Net carryforward from 2023 | | | |
| Total carryforward to 2024 | | | | Total carryforward to 2024 | | | |

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2024 ..........
- General Business Credit carryforward to 2024 ..........
- First-Time Homebuyer Credit Repayment carryforward to 2024 ..........
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2024.

  

2023 CAPITAL GAIN DISTRIBUTION SUMMARY ATTACHMENT

TIMOTHY D NELSON

[redacted]

| | |
|---|---|
| TOTAL CAP GAIN DISTRIBUTION | 61 |

2023 CAPITAL GAIN DISTRIBUTION SUMMARY ATTACHMENT

TIMOTHY D NELSON

[redacted]

| | |
|---|---|
| PRIMERICA SHAREHOLDER | 61 |
| TOTAL CAP GAIN DISTRIBUTION | 61 |

Supporting Schedules 2023

Name : TATIANA S NELSON SSN : [redacted]

SCHEDULE C - TATIANA S NELSON

Line 1-GROSS RECEIPT OR SALES

| Description | Amount |
|---|---|
| CHANTILLY VENTURES LLC | 32,778 |
| TOTAL | 34,378 |

Supporting Schedules 2023

Name : TATIANA S NELSON SSN : [redacted]

SCHEDULE C - TATIANA S NELSON

Line 1-GROSS RECEIPT OR SALES

| Description | Amount |
|---|---|
| CTA POTOMAC RIDGE LLC | 1,600 |
| TOTAL | 34,378 |

Supporting Schedules 2023

Name: TIMOTHY D & TATIANA S NELSON SSN : [redacted]

Federal

Schedule E, Page 1

Part I, Type Description

| Column | Type | Description |
|---|---|---|
| A | 1 | SingleFamilyResidence |

Supporting Schedules 2023

Name: TIMOTHY D & TATIANA S NELSON SSN : [redacted]

Federal

Schedule E, Page 1

Part I, Type Description

| Column | Type | Description |
|---|---|---|
| B | 1 | SingleFamilyResidence |

FEDERAL DEPRECIATION SCHEDULE 2023

Name: TIMOTHY D & TATIANA S NELSON

SSN: [redacted]

For Form Schedule E # 1

| Description | Date | Method - Life | Cost | Prior 179 | Current 179 | Pr Spec Allow | Curr Spec Allow | Basis | Prior Depr | Current Depr | Accum Depr | Adj Basis |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SINGLE FAMILY HOME | 01/01/2017 | SLMM-27.5 | 430000 | | | | | 79700 | 32690 | 2898 | 35588 | 44112 |
| 1 ASSET | | SUBTOTALS: | 430000 | | | | | 79700 | 32690 | 2898 | 35588 | 44112 |
| LESS SMR VEHICLES: | | | | | | | | | | | | |
| TOTALS: | | | 430000 | | | | | 79700 | 32690 | 2898 | 35588 | 44112 |

FEDERAL AMT DEPRECIATION SCHEDULE 2023

Name: TIMOTHY D & TATIANA S NELSON

SSN: [redacted]

For Form Schedule E # 1

| Description | Date | Method - Life | Cost | Prior 179 | Current 179 | Pr Spec Allow | Curr Spec Allow | Basis | Prior Depr | Current Depr | Accum Depr | Adj Basis |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SINGLE FAMILY HOME | 01/01/2017 | SLMM-27.5 | 430000 | | | | | 318800 | 32690 | 11592 | 44282 | 274518 |
| 1 ASSET | | TOTALS: | 430000 | | | | | 318800 | 32690 | 11592 | 44282 | 274518 |

FEDERAL DEPRECIATION SCHEDULE 2023

Name: TIMOTHY D & TATIANA S NELSON .

SSN: [redacted]

For Form Schedule E # 2

| Description | Date | Method - Life | Cost | Prior 179 | Current 179 | Pr Spec Allow | Curr Spec Allow | Basis | Prior Depr | Current Depr | Accum Depr | Adj Basis |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| APARTMENT | 01/01/2005 | SLMM-30.0 | 291200 | | | | | 262200 | 168042 | 8739 | 176781 | 85419 |
| 1 ASSET | | SUBTOTALS: | 291200 | | | | | 262200 | 168042 | 8739 | 176781 | 85419 |
| LESS SMR VEHICLES: | | | | | | | | | | | | |
| TOTALS: | | | 291200 | | | | | 262200 | 168042 | 8739 | 176781 | 85419 |

FEDERAL AMT DEPRECIATION SCHEDULE

Name: TIMOTHY D & TATIANA S NELSON

SSN: [redacted]

2023

For Form Schedule E # 2

| Description | Date | Method - Life | Cost | Prior 179 | Current 179 | Pr Spec Allow | Curr Spec Allow | Basis | Prior Depr | Current Depr | Accum Depr | Adj Basis |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| APARTMENT | 01/01/2005 | SLMM-30.0 | 291200 | | | | | 262200 | 168042 | 8739 | 176781 | 85419 |
| 1 ASSET | | TOTALS: | 291200 | | | | | 262200 | 168042 | 8739 | 176781 | 85419 |