

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 <b>Katherine M</b>	Last name <b>Porter</b>	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

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

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

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

Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

**Filing Status:**  Single  Head of household (HOH)  
 Married filing jointly (even if only one had income)  
 Married filing separately (MFS)  Qualifying surviving spouse (QSS)

Check only one box:  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent. [REDACTED]

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

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

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

**Dependents (see instructions):**

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input type="checkbox"/>	<input type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

**Income**

<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)		<b>1a</b>	170,982.
<b>b</b> Household employee wages not reported on Form(s) W-2		<b>1b</b>	
<b>c</b> Tip income not reported on line 1a (see instructions)		<b>1c</b>	
<b>d</b> Medical waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>	
<b>e</b> Taxable dependent care benefits from Form 2441, line 26		<b>1e</b>	
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29		<b>1f</b>	
<b>g</b> Wages from Form 8919, line 8		<b>1g</b>	
<b>h</b> Other earned income (see instructions)		<b>1h</b>	0.
<b>i</b> Nontaxable combat pay election (see instructions)	<b>1i</b>		
<b>z</b> Add lines 1a through 1h		<b>1z</b>	170,982.
<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>2b</b> Taxable interest	<b>2b</b> 409.
<b>3a</b> Qualified dividends	<b>3a</b>	<b>b</b> Ordinary dividends	<b>3b</b>
<b>4a</b> IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>
<b>5a</b> Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>
<b>6a</b> Social security benefits	<b>6a</b>	<b>b</b> Taxable amount	<b>6b</b>
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions)			
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here		<b>7</b>	
<b>8</b> Additional income from Schedule 1, line 10		<b>8</b>	140,881.
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		<b>9</b>	312,272.
<b>10</b> Adjustments to income from Schedule 1, line 28		<b>10</b>	29,686.
<b>11</b> Subtract line 10 from line 9. This is your adjusted gross income		<b>11</b>	282,586.
<b>12</b> Standard deduction or itemized deductions (from Schedule A)		<b>12</b>	20,800.
<b>13</b> Qualified business income deduction from Form 8895 or Form 8995-A		<b>13</b>	0.
<b>14</b> Add lines 12 and 13		<b>14</b>	20,800.
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		<b>15</b>	261,786.

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.

<b>Tax and Credits</b>	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814, 2 <input type="checkbox"/> 4972, 3 <input type="checkbox"/>	16	61,914.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	61,914.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	61,914.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	6,084.
	24	Add lines 22 and 23. This is your total tax	24	67,998.

<b>Payments</b>	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	28,090.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	0.
	d	Add lines 25a through 25c	25d	28,090.
	26	2023 estimated tax payments and amount applied from 2022 return	26	1,337.
	27	Earned income credit (EIC) <b>NO</b>	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 5	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	29,427.

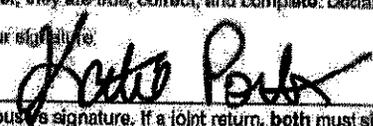
<b>Refund</b>	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here: <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b	Routing number: X X X X X X X X X X Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number: X		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.	37	38,571.
	38	Estimated tax penalty (see instructions)	38	

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

Designee's name: \_\_\_\_\_ Phone no.: \_\_\_\_\_ Personal identification number (PIN): \_\_\_\_\_

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

Your signature: 	Date: 4/7/24	Your occupation: elected official	If the IRS sent you an Identity Protection PIN, enter it here (see inst.):
Spouse's signature: _____	Date: _____	Spouse's occupation: _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.):

Phone no.: \_\_\_\_\_ Email address: \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's name: _____	Preparer's signature: _____	Date: _____	PTIN: _____	Check if: <input type="checkbox"/> Self-employed
Firm's name: <b>Self-Prepared</b>	Firm's address: _____		Phone no.: _____	Firm's EIN: _____

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

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

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

**2023**

Attachment  
Sequence No. **01**

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

Katherine M Porter

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes	<b>1</b>	0.
<b>2a</b>	Alimony received	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions):		
<b>3</b>	Business income or (loss). Attach Schedule C	<b>3</b>	140,881.
<b>4</b>	Other gains or (losses). Attach Form 4797	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F	<b>6</b>	
<b>7</b>	Unemployment compensation	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss	<b>8a</b>	( )
<b>b</b>	Gambling	<b>8b</b>	
<b>c</b>	Cancellation of debt	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b>	( )
<b>e</b>	Income from Form 8853	<b>8e</b>	
<b>f</b>	Income from Form 8889	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>	
<b>h</b>	Jury duty pay	<b>8h</b>	
<b>i</b>	Prizes and awards	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income	<b>8j</b>	
<b>k</b>	Stock options	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>	
<b>p</b>	Section 461(f) excess business loss adjustment	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions)	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated	<b>8u</b>	
<b>z</b>	Other income. List type and amount:	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	140,881.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

11	Educator expenses . . . . .		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		12	
13	Health savings account deduction. Attach Form 8889 . . . . .		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		14	
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .		15	1,887.
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .		16	27,799.
17	Self-employed health insurance deduction . . . . .		17	
18	Penalty on early withdrawal of savings . . . . .		18	
19a	Alimony paid . . . . .		19a	
b	Recipient's SSN . . . . .			
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction . . . . .		20	
21	Student loan interest deduction . . . . .		21	
22	Reserved for future use . . . . .		22	
23	Archer MSA deduction . . . . .		23	
24	Other adjustments:			
a	Jury duty pay (see instructions) . . . . .	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	24c		
d	Reforestation amortization and expenses . . . . .	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	24e		
f	Contributions to section 501(c)(18)(D) pension plans . . . . .	24f		
g	Contributions by certain chaplains to section 403(b) plans . . . . .	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	24i		
j	Housing deduction from Form 2555 . . . . .	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z . . . . .		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040, 1040-SF, or 1040-NR, line 10 . . . . .		26	29,686.

**SCHEDULE 2  
(Form 1040)**

**Additional Taxes**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2023**  
Attachment  
Sequence No. **02**

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

Your social security number  
[REDACTED]

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	3,773.
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here: <input type="checkbox"/> . . . . .	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	1,338.
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	957.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	16.
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes (continued)**

<b>17</b>	<b>Other additional taxes:</b>		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax	<b>17j</b>	
<b>k</b>	Golden parachute payments	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8666	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount:	<b>17z</b>	
<b>18</b>	<b>Total additional taxes. Add lines 17a through 17z</b>	<b>18</b>	
<b>19</b>	Reserved for future use	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	<b>21</b>	<b>6,084.</b>

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

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

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

Name of proprietor  
**Katherine M Porter**

Social security number (SSN)  
[REDACTED]

**A** Principal business or profession, including product or service (see instructions)  
**Royalties from authoring books**

**B** Enter code from instructions  
**7 1 1 5 1 0**

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

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

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

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

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

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

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

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

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>	<b>140,881.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>140,881.</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>	<b>140,881.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>	<b>140,881.</b>

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>20a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>20b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest (see instructions)			<b>24</b> Travel and meals:		
<b>16a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>24a</b> Travel	<b>24a</b>	
<b>16b</b> Other	<b>16b</b>		<b>24b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>25</b>	
<b>18</b> Total expenses before expenses for business use of home. Add lines 8 through 27b	<b>18</b>		<b>26</b> Wages (loss employment credits)	<b>26</b>	
<b>19</b> Tentative profit or (loss). Subtract line 18 from line 7	<b>19</b>	<b>140,881.</b>	<b>27a</b> Other expenses (from line 19)	<b>27a</b>	
<b>20</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. 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	<b>20</b>		<b>27b</b> Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>21</b> Net profit or (loss). Subtract line 20 from line 19	<b>21</b>	<b>140,881.</b>			

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



**SCHEDULE SE**  
**(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

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

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

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

Social security number of person  
with self-employment income

Katherine M Porter

**Part I Self-Employment Tax**

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

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

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

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	<b>1b</b>	( )
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.			
<b>2</b>	Net profit or (loss) from Schedules C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b>	140,881.
<b>3</b>	Combine lines 1a, 1b, and 2	<b>3</b>	140,881.
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>	130,104.
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 16 and 17 here	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue	<b>4c</b>	130,104.
<b>5a</b>	Enter your church employee income from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	0.
<b>6</b>	Add lines 4c and 5b	<b>6</b>	130,104.
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	<b>7</b>	160,200
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	160,200.
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
<b>c</b>	Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
<b>d</b>	Add lines 8a, 8b, and 8c	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>	
<b>10</b>	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	
<b>11</b>	Multiply line 6 by 2.9% (0.029)	<b>11</b>	3,773.
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3	<b>12</b>	3,773.
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	<b>13</b>	1,887.

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

Schedule SE (Form 1040) 2023

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

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

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

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

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

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1085), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1085), box 14, code A.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1085), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1085), box 14, code C.

# Child and Dependent Care Expenses

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

**2023**

Attachment  
Sequence No. **21**

Name(s) shown on return

Katherine M Porter

Your social security number

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box

**B** If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

**Part I** **Persons or Organizations Who Provided the Care**—You must complete this part. If you have more than three care providers, see the instructions and check this box

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
Anthony Falcons			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4,399.
Catalyst Family Inc.			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2,985.
Skyler Chaikin			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	3,101.

Did you receive dependent care benefits?  No  Yes

No — Complete only Part II below.  
 Yes — Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (c) of line 2 for 2023. See the instructions.

## Part II Credit for Child and Dependent Care Expenses

**2** Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
			<input type="checkbox"/>	10,485.

**3** Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person, or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3**

**4** Enter your earned income. See instructions **4**

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 **5** 0.

**6** Enter the smallest of line 3, 4, or 5 **6**

**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7**

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23
15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22
17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21
19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20
21,000—23,000		.31	33,000—35,000		.25			
23,000—25,000		.30	35,000—37,000		.24			

**9a** Multiply line 6 by the decimal amount on line 8 **9a**

**b** If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 10 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

**c** Add lines 9a and 9b and enter the result **9c** X

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**

**11** Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11**

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	5,000.
<b>13</b>	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions . . . . .	<b>13</b>	0.
<b>14</b>	If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions . . . . .	<b>14</b>	( 0. )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	5,000.
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2023 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	10,485.
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	5,000.
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	309,976.
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	309,976.
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	5,000.
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions . . . . .	<b>21</b>	5,000.
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	0.
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>	5,000.
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	0.
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	5,000.
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e . . . . .	<b>26</b>	0.

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>	3,000.
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>	5,000.
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2022 expenses in 2023, see the instructions for line 9b . . . . .	<b>29</b>	-2,000.
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 . . . . .	<b>31</b>	

**SCHEDULE H  
(Form 1040)**

**Household Employment Taxes**

OMB No. 1545-0074

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

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

**2023**  
Attachment  
Sequence No. 44

Department of the Treasury  
Internal Revenue Service

Name of employer

Social security number

Employer identification number

**Katherine M Porter**

Calendar year taxpayers having no household employees in 2023 don't have to complete this form for 2023.

- A** Did you pay **any one** household employee cash wages of \$2,600 or more in 2023? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)
  - Yes.** Skip lines B and C and go to line 1a.
  - No.** Go to line B.
- B** Did you withhold federal income tax during 2023 for any household employee?
  - Yes.** Skip line C and go to line 7.
  - No.** Go to line C.
- C** Did you pay total cash wages of \$1,000 or more in **any calendar quarter** of 2022 or 2023 to **all** household employees? (Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)
  - No. Stop.** Don't file this schedule.
  - Yes.** Skip lines 1a-9 and go to line 10.

**Part Social Security, Medicare, and Federal Income Taxes**

<b>1a</b>	Total cash wages subject to social security tax	<b>1a</b>	7,500.	
<b>b</b>	Qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	<b>1b</b>		
<b>2a</b>	Social security tax. Multiply line 1a by 12.4% (0.124)	<b>2a</b>		930.
<b>b</b>	Employer share of social security tax on qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)	<b>2b</b>		
<b>c</b>	Total social security tax. Subtract line 2b from line 2a	<b>2c</b>		930.
<b>3</b>	Total cash wages subject to Medicare tax	<b>3</b>	7,500.	
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029)	<b>4</b>		218.
<b>5</b>	Total cash wages subject to Additional Medicare Tax withholding	<b>5</b>		
<b>6</b>	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	<b>6</b>		
<b>7</b>	Federal income tax withheld, if any	<b>7</b>		100.
<b>8a</b>	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7.	<b>8a</b>		1,248.
<b>b</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>8b</b>		0.
<b>c</b>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8c</b>		0.
<b>d</b>	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8a and 8c and then subtract that total from line 8a	<b>8d</b>		1,248.
<b>e</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>8e</b>		0.
<b>f</b>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8f</b>		0.
<b>g</b>	Qualified sick leave wages for leave taken before April 1, 2021	<b>8g</b>		
<b>h</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	<b>8h</b>		
<b>i</b>	Qualified family leave wages for leave taken before April 1, 2021	<b>8i</b>		
<b>j</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	<b>8j</b>		
<b>k</b>	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8k</b>		
<b>l</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	<b>8l</b>		
<b>m</b>	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>8m</b>		
<b>n</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	<b>8n</b>		

- 9** Did you pay total cash wages of \$1,000 or more in **any calendar quarter** of 2022 or 2023 to **all** household employees? (Don't count cash wages paid in 2022 or 2023 to your spouse, your child under age 21, or your parent.)
  - No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. If you're not required to file Form 1040, see the line 9 instructions.
  - Yes.** Go to line 10.

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see Instructions and check "No"		X
<b>11</b> Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions	X	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

**Next:** If you checked the "Yes" box on all the lines above, complete Section A.  
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions	
<b>14</b> Contributions paid to your state unemployment fund	14
<b>15</b> Total cash wages subject to FUTA tax	15
<b>16</b> FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16

**Section B**

**17** Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
CA	7,500.	01/01/23	12/31/23	0.0160	405.	120.	285.	120.
<b>18</b> Totals							285.	120.
<b>19</b> Add columns (g) and (h) of line 18					19	405.		
<b>20</b> Total cash wages subject to FUTA tax (see the line 15 instructions)							20	7,500.
<b>21</b> Multiply line 20 by 6.0% (0.06)							21	450.
<b>22</b> Multiply line 20 by 5.4% (0.054)					22	405.		
<b>23</b> Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) <input checked="" type="checkbox"/>							23	360.
<b>24</b> FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25							24	90.

**Part III Total Household Employment Taxes**

<b>25</b> Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25	1,248.
<b>26</b> Add line 16 (or line 24) and line 25	26	1,338.

**Yes.** Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. Don't complete Part IV below.  
 **No.** You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.**

Address (number and street) or P.O. box if mail isn't delivered to street address \_\_\_\_\_ Apt., room, or suite no. \_\_\_\_\_  
City, town or post office, state, and ZIP code \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature _____	Date _____
<b>Paid Preparer Use Only</b>	Print/type preparer's name _____
	Preparer's signature _____
	Date _____
	Check <input type="checkbox"/> if self-employed
	PTIN _____
	Firm's name <b>Self-Prepared</b>
	Firm's EIN _____
	Firm's address _____
	Phone no. _____

**Credits for Qualifying Children and Other Dependents**

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Attachment  
Sequence No. **47**

Name(s) shown on return

Katherine M Porter

Your social security number

[REDACTED]

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

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		<b>1</b>	282,586.
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>		
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>	0.	
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c	<b>2d</b>	0.	
<b>3</b>	Add lines 1 and 2d	<b>3</b>	282,586.	
<b>4</b>	Number of qualifying children under age 17 with the required social security number	<b>4</b>	2	
<b>5</b>	Multiply line 4 by \$2,000	<b>5</b>	4,000.	
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	<b>6</b>	0	
<b>Caution:</b> 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.				
<b>7</b>	Multiply line 6 by \$500	<b>7</b>		
<b>8</b>	Add lines 5 and 7	<b>8</b>	4,000.	
<b>9</b>	Enter the amount shown below for your filing status. * Married filing jointly—\$400,000 * All other filing statuses—\$200,000	<b>9</b>	200,000.	
<b>10</b>	Subtract line 9 from line 8. * If zero or less, enter -0-. * 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.	<b>10</b>	83,000.	
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>	4,150.	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input checked="" type="checkbox"/> <b>No. STOP.</b> 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. <input type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	0.	
<b>13</b>	Enter the amount from Credit Limit Worksheet A	<b>13</b>		
<b>14</b>	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	<b>14</b>	0.	

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.

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b>	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.			<input type="checkbox"/>
<b>16a</b>	Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.			
<b>b</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.			
<b>17</b>	Enter the smaller of line 16a or line 16b.			
<b>18a</b>	Earned income (see instructions).		<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions).	<b>18b</b>		
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result.		<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result. Next, on line 16b, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.		<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13.		<b>22</b>	
<b>23</b>	Add lines 21 and 22.		<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.		<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0-.		<b>25</b>	
<b>26</b>	Enter the larger of line 20 or line 25. Next, enter the smaller of line 17 or line 26 on line 27.		<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	<b>27</b>	0.
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**Qualified Business Income Deduction**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

Name(s) shown on return

Katherine M Porter

Your taxpayer identification number

**Note:** You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Katherine M Porter	<input type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	110,688.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.	22,138.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	0.		
5 Multiply line 4 by 50% (0.50)	0.		
6 Multiply line 4 by 25% (0.25)	0.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	0.		
8 Multiply line 7 by 2.5% (0.025)	0.		
9 Add lines 6 and 8	0.		
10 Enter the greater of line 5 or line 9	0.		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 9 or line 10	0.		
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	0.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	0.		
16 Total qualified business income component. Add all amounts reported on line 15	0.		

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

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$182,100 (\$364,200 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	0.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	0.	
33	Taxable income before qualified business income deduction	33	261,786.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	0.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	261,786.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	52,357.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37	0.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39	0.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	( 0. )	

**SCHEDULE C**  
**(Form 8995-A)**  
(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

1

**Loss Netting and Carryforward**

Attach to Form 995-A.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

OMB No. 1545-2094

Attachment  
Sequence No. **55D**

Name(s) shown on return

**Katherine M Porter**

Your taxpayer identification number

[REDACTED]

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	<b>Katherine M Porter</b>	111,195.	( 507. )	110,688.
			( )	
			( )	
2	Qualified business net (loss) carryforward from prior years. See instructions . . . . .		2 ( 507. )	
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations . . . . .		3 ( 507. )	
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations . . . . .		4 111,195.	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b) . . . . .		5 ( 507. )	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- . . . . .		6 ( 0. )	

### Additional Medicare Tax

Department of the Treasury  
Internal Revenue Service

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

2023

Attachment  
Sequence No. 71

Name(s) shown on return

**Katherine M Porter**

Your social security number

XXXXXXXXXX

#### Part I Additional Medicare Tax on Medicare Wages

<b>1</b> Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	<b>1</b>	176,202.		
<b>2</b> Unreported tips from Form 4137, line 6	<b>2</b>			
<b>3</b> Wages from Form 8919, line 6	<b>3</b>			
<b>4</b> Add lines 1 through 3	<b>4</b>	176,202.		
<b>5</b> Enter the following amount for your filing status:				
Married filing jointly		\$250,000		
Married filing separately		\$125,000		
Single, Head of household, or Qualifying surviving spouse		\$200,000		
<b>6</b> Subtract line 5 from line 4. If zero or less, enter -0-	<b>6</b>			0.
<b>7</b> Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	<b>7</b>			0.

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

<b>8</b> Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	<b>8</b>	130,104.		
<b>9</b> Enter the following amount for your filing status:				
Married filing jointly		\$250,000		
Married filing separately		\$125,000		
Single, Head of household, or Qualifying surviving spouse		\$200,000		
<b>10</b> Enter the amount from line 4	<b>10</b>	176,202.		
<b>11</b> Subtract line 10 from line 9. If zero or less, enter -0-	<b>11</b>	23,798.		
<b>12</b> Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>			106,306.
<b>13</b> Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	<b>13</b>			957.

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

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

#### Part IV Total Additional Medicare Tax

<b>18</b> Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	<b>18</b>			957.
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#### Part V Withholding Reconciliation

<b>19</b> Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	<b>19</b>	2,555.		
<b>20</b> Enter the amount from line 1	<b>20</b>	176,202.		
<b>21</b> Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	<b>21</b>	2,555.		
<b>22</b> Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	<b>22</b>			0.
<b>23</b> Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	<b>23</b>			
<b>24</b> Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	<b>24</b>			0.

**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

**Katherine M Porter**

Your social security number or EIN

- Part I Investment Income**
- Section 6013(g) election (see instructions)
- Section 6013(h) election (see instructions)
- Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	409.
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	<b>4a</b> 140,881.	<b>4c</b>	0.
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b> -140,881.		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	<b>5d</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c			
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	409.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	<b>9d</b>	
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c			
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-		<b>12</b>	409.
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 282,586.	<b>16</b>	409.
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 200,000.		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 82,586.		
<b>16</b>	Enter the smaller of line 12 or line 15			
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		<b>17</b>	16.
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>20</b>	
<b>b</b>	Deductions for distributions of net investment income and charitable deductions (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	<b>19c</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c			
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		<b>21</b>	