

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

Your first name and middle initial Nancy D	Last name Young	See separate instructions. Your social security number [REDACTED]
If joint return, spouse's first name and middle initial James B	Last name Young	
Home address (number and street). If you have a P.O. box, see Instructions. [REDACTED] Apt. no.		Spouse's social security number [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED] State [REDACTED] ZIP code [REDACTED]		
Foreign country name	Foreign province/state/county	Foreign postal code

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

You Spouse

Filing Status Single 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):

	(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
If more than four dependents, see instructions and check here. . . <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	13,905
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	0
i Nontaxable combat pay election (see instructions)	1i	
z Add lines 1a through 1h	1z	13,905

2a Tax-exempt interest	2a	0	b Taxable interest	2b	0
3a Qualified dividends	3a	69	b Ordinary dividends	3b	69
4a IRA distributions	4a		b Taxable amount	4b	0
5a Pensions and annuities	5a	2,955	b Taxable amount	5b	0
6a Social security benefits	6a	14,195	b Taxable amount	6b	0
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			7	0
8 Additional income from Schedule 1, line 10	8			8	2,400
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9			9	16,374
10 Adjustments to income from Schedule 1, line 26	10			10	170
11 Subtract line 10 from line 9. This is your adjusted gross income	11			11	16,204
12 Standard deduction or itemized deductions (from Schedule A)	12			12	29,200
13 Qualified business income deduction from Form 8995 or Form 8995-A	13			13	0
14 Add lines 12 and 13	14			14	29,200
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15			15	0

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 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	0
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	0
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	339
24	Add lines 22 and 23. This is your total tax	24	339

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	0
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	0
26	2023 estimated tax payments and amount applied from 2022 return	26	0
27	Earned income credit (EIC)	27	600
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	0
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	0
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	600
33	Add lines 25d, 26, and 32. These are your total payments	33	600

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	261
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	261
b	Routing number	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	0

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	
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.

Joint return? See instructions. Keep a copy for your records.	Your signature 	Date 4-20-24	Your occupation Public Servant	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 4/20/24	Spouse's occupation Publisher/Pastor	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: Self-employed

Firm's name _____ Phone no. _____

Firm's address _____ Firm's EIN _____

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

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

Nancy D Young

Your social security number

[REDACTED]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	0
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	2,400
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	0
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a (0)		
b	Gambling	8b 0		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (0)		
e	Income from Form 8853	8e 0		
f	Income from Form 8889	8f 0		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i 0		
j	Activity not engaged in for profit income	8j 0		
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 0		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m 0		
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 ABL account (see instructions)	8q 0		
r	Scholarship and fellowship grants not reported on Form W-2	8r 0		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s 0		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t 0		
u	Wages earned while incarcerated	8u 0		
z	Other income. List type and amount:	8z 0		
9	Total other income. Add lines 8a through 8z		9	0
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	2,400

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

Part II Adjustments to Income

11	Educator expenses		11	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	0
13	Health savings account deduction. Attach Form 8889		13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	0
15	Deductible part of self-employment tax. Attach Schedule SE		15	170
16	Self-employed SEP, SIMPLE, and qualified plans		16	0
17	Self-employed health insurance deduction		17	0
18	Penalty on early withdrawal of savings		18	0
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	0
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	0
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	0	
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	0	
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	0	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0	
z	Other adjustments. List type and amount:	24z	0	
25	Total other adjustments. Add lines 24a through 24z		25	0
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	170

KIA

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **02**

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

Nancy D Young

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	339
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	0
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	0
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	0
9	Household employment taxes. Attach Schedule H	9	0
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	0
11	Additional Medicare Tax. Attach Form 8959	11	0
12	Net investment income tax. Attach Form 8960	12	0
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	0
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount:	17a	0	
b Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c Additional tax on HSA distributions. Attach Form 8889	17c	0	
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	0	
e Additional tax on Archer MSA distributions. Attach Form 8853	17e	0	
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	0	
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j Section 72(m)(5) excess benefits tax	17j		
k Golden parachute payments	17k	0	
l Tax on accumulation distribution of trusts	17l		
m Excise tax on insider stock compensation from an expatriated corporation	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q Any interest from Form 8621, line 24	17q		
z Any other taxes. List type and amount:	17z	0	
18 Total additional taxes. Add lines 17a through 17z	18		0
19 Reserved for future use	19		
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21		339

KIA

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 for instructions and the latest information.

Name of proprietor James B Young SR		Social security number (SSN) [REDACTED]
A	Principal business or profession, including product or service (see instructions) Book Publishing and Design	B Enter code from instructions 541400
C	Business name. If no separate business name, leave blank. His Image/JBY Design	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) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)	
G	Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H	If you started or acquired this business during 2023, check here	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J	If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	<input type="checkbox"/>	1	22,026
2	Returns and allowances		2	795
3	Subtract line 2 from line 1		3	21,231
4	Cost of goods sold (from line 42)		4	0
5	Gross profit. Subtract line 4 from line 3		5	21,231
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	0
7	Gross income. Add lines 5 and 6		7	21,231

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

8	Advertising	8	830	18	Office expense (see instructions)	18	1,039
9	Car and truck expenses (see instructions)	9	3,537	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	585	a	Vehicles, machinery, and equipment	20a	0
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	248	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	902
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	2,364
b	Other	16b		b	Deductible meals (see instructions)	24b	112
17	Legal and professional services	17	495	25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	7,219
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: 2,500 and (b) the part of your home used for business: 400. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	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		31		31	2,400
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	<input checked="" type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

KIA For Paperwork Reduction Act Notice, see the separate instructions.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost - b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	0
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	0

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) 01/01/20
- 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 5,400 b Commuting (see instructions) 0 c Other 500
- 45 Was your vehicle available for personal use during off-duty hours? Yes No
- 46 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 47a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

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

Internet Fees	966
Cell phone	1,500
Bank Fees	180
Shipping	1,048
Subscriptions	200
Printing	3,325
48 Total other expenses. Enter here and on line 27a	48 7,219

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service

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

Go to 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

James B Young

SR

[REDACTED]

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	0
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	(0)

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	2,400
3 Combine lines 1a, 1b, and 2	3	2,400
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	2,216
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	0
c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue	4c	2,216
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	0
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6 Add lines 4c and 5b	6	2,216
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	8a	0
b Unreported tips subject to social security tax from Form 4137, line 10	8b	0
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	0
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	160,200
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	275
11 Multiply line 6 by 2.9% (0.029)	11	64
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3	12	339
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040) line 15	13	170

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

Schedule SE (Form 1040) 2023

Injured Spouse Allocation

OMB No. 1545-0074

Go to www.irs.gov/Form8379 for instructions and the latest information.

Attachment
 Sequence No. **104**

Part I Should You File This Form? You must complete this part.

- 1 Enter the tax year for which you are filing this form 2023. Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
 - Yes.** Go to line 3.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? See instructions.
 - Federal tax • State income tax • State unemployment compensation • Child support
 - Spousal support • Federal nontax debt (such as a student loan)
 - Yes.** Go to line 4.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
 - Yes. Stop here.** Do not file this form. You are not an injured spouse.
Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
 - No.** Go to line 5.
- 5 Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.
 - Yes.** Enter the name(s) of the community property state(s) CA
 Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
 - No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
 - Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
 - Yes.** Go to line 8.
 - No.** Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
 - Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? See instructions.
 - Yes. Go to Part II** and complete the rest of this form.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

Part II Information About the Joint Return for Which This Form Is Filed

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form.
 The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return Nancy D Young	Social security number shown first [REDACTED]	If injured spouse, check here <input checked="" type="checkbox"/>
First name, initial, and last name shown second on the return James B Young SR	Social security number shown second [REDACTED]	If injured spouse, check here <input type="checkbox"/>
- 11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.
- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return?
 If "Yes," enter the address. If a foreign address, see instructions. Yes No
 [REDACTED]
 Number and street City, town or post office, state, and ZIP code



Part III Allocation Between Spouses of Items on the Joint Return. See the separate Form 8379 instructions for Part III.

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2	13,905	13,905	0
b. All other income	2,400	0	2,400
14 Adjustments to income	170		170
15 Standard deduction or itemized deductions	29,200		29,200
16 Nonrefundable credits	0		0
17 Refundable credits (do not include any earned income credit)	0		0
18 Other taxes	339		339
19 Federal income tax withheld	0		0
20 Payments	0		0

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature	Date	Phone number
	<i>Nancy D Young</i>	4/20/24	[Redacted]
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's address	Firm's EIN	Phone no.

KIA

Copy B - To Be Filed With Employee's FEDERAL Tax Return.		41-0852411 OMB No. 1545-0008	
a Employee's soc. sec. no. XXX-X[REDACTED]	1 Wages, tips, other comp. 13504.90	2 Federal income tax withheld 0.00	
	3 Social security wages 13504.90	4 Social security tax withheld 837.38	
b Employer ID number (EIN) 94-6000442	5 Medicare wages and tips 13504.90	6 Medicare tax withheld 195.92	
	c Employer's name, address, and ZIP code CITY OF TRACY 333 CIVIC CENTER PLAZA TRACY, CA 95376		
d Control number 10483			
e Employee's name, address, and ZIP code NANCY D YOUNG [REDACTED]			Suff.
7 Social security tips 0.00	8 Allocated tips 0.00	9	
10 Dependent care benefits 0.00	11 Nonqualified plans 0.00	12a Code See inst. for box 12 DD 27106.32	
13 Statutory employee	14 Other CASDI - 0.00	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
CA	93204295	13504.90	0.00
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2023** Dept. of the Treasury - IRS
This information is being furnished to the Internal Revenue Service www.irs.gov/efile

Form W-2 Wage and Tax Statement 2023		7 Social security tips 0.00	1 Wages, tips, other comp. 400.00	2 Federal income tax withheld 0.00
c Employer's name, address, and ZIP code SJCOG 555 E. WEBER AVE. STOCKTON, CA 95202		8 Allocated tips 0.00	3 Social security wages 0.00	4 Social security tax withheld 0.00
e Employee's name, address, and ZIP code NANCY D. YOUNG [REDACTED]		9 Verification code	5 Medicare wages and tips 400.00	6 Medicare tax withheld 5.80
15 State CA		10 Dependent care benefits 0.00	11 Nonqualified plans 0.00	12a See instructions for box 12
Employer's state I.D. no. 30-404305		13 Statutory employee Retirement plan Third-party sick pay	14 Other	12b
16 State wages, tips, etc. 400.00		b Employer identification number (EIN) 68-0352091		12c
17 State income tax 0.00		a Employee's social security no. [REDACTED]		12d
18 Local wages, tips, etc.		19 Local income tax	20 Locality name	

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.
OMB No. 1545-0008

Dept. of the Treasury - IRS
Visit the IRS Web Site at www.irs.gov/efile

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.