

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

See separate instructions.

Your first name and middle initial Last name

DAVID R ZICKEFOOSE

Your social security number

[REDACTED]

If joint return, spouse's first name and middle initial Last name

PATRICIA J ZICKEFOOSE

Spouse's social security number

[REDACTED]

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

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

[REDACTED]

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

[REDACTED]

Presidential Election Campaign

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

You Spouse

Filing Status

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

Check only one box.

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

Digital Assets

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

Standard Deduction

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

Age/Blindness

You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Dependents (see instructions):

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

Income

Main income table with rows 1a through 15, including taxable interest, dividends, pensions, social security, capital gain, and total income.

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

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

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

Tax and Credits

Table with 4 columns: Line number, Description, and Amount. Includes lines 16-24 for tax calculations, totaling 64,976.

Payments

Table with 4 columns: Line number, Description, and Amount. Includes lines 25-33 for tax payments, totaling 0.

If you have a qualifying child, attach Sch. EIC.

Refund

Table with 4 columns: Line number, Description, and Amount. Includes lines 34-36 for refund information.

Amount You Owe

Table with 4 columns: Line number, Description, and Amount. Includes lines 37-38 for amount owed, totaling 64,976.

Third Party Designee

Form section for Third Party Designee with fields for name (KEVIN S DAVIDSON), phone number, and personal identification number (PIN).

Sign Here

Signature section with fields for taxpayer and spouse signatures, dates, and occupations (SELF EMPLOYED, HOMEMAKER).

Paid Preparer Use Only

Form section for Paid Preparer Use Only with fields for preparer name (KEVIN S DAVIDSON), firm name (KEVIN S. DAVIDSON, CPA), and address.

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

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. 01

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

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

[REDACTED]

**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
	b Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	55,805.
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	
7	Unemployment compensation	7	
8	Other income:		
	a Net operating loss SEE STMT 1	8a	( 283.)
	b Gambling	8b	
	c Cancellation of debt	8c	
	d Foreign earned income exclusion from Form 2555	8d	( )
	e Income from Form 8853	8e	
	f Income from Form 8889	8f	
	g Alaska Permanent Fund dividends	8g	
	h Jury duty pay	8h	
	i Prizes and awards	8i	
	j Activity not engaged in for profit income	8j	
	k Stock options	8k	
	l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
	m Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
	n Section 951(a) inclusion (see instructions)	8n	
	o Section 951A(a) inclusion (see instructions)	8o	
	p Section 461(l) excess business loss adjustment	8p	
	q Taxable distributions from an ABLE account (see instructions)	8q	
	r Scholarship and fellowship grants not reported on Form W-2	8r	
	s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )
	t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
	u Wages earned while incarcerated	8u	
	z Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	-283.
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	55,522.

**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	3,943.
16	Self-employed SEP, SIMPLE, and qualified plans .....		16	10,372.
17	Self-employed health insurance deduction .....		17	31,309.
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 8i 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-SR, or 1040-NR, line 10 .....		26	45,624.

Schedule 1 (Form 1040) 2023

**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](http://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

DAVID R AND PATRICIA J ZICKEFOOSE

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	7,885.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
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	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	
12	Net investment income tax. Attach Form 8960.....	12	2,380.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
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)

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

Schedule 2 (Form 1040) 2023

**Part II Other Taxes (continued)**

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<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 8866.....	<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>	Total additional taxes. Add lines 17a through 17z.....	<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>	10,265.



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

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Attachment  
Sequence No. **09**

Name of proprietor <b>DAVID R ZICKEFOOSE</b>		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) <b>HOME REMODELING</b>	B Enter code from instructions <b>531390</b>	
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		
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 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 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	94,903.
2 Returns and allowances .....	2	
3 Subtract line 2 from line 1 .....	3	94,903.
4 Cost of goods sold (from line 42) .....	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3 .....	5	94,903.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....	6	
7 <b>Gross income.</b> Add lines 5 and 6 .....	7	94,903.

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

8 Advertising .....	8		18 Office expense (see instructions) .....	18	
9 Car and truck expenses (see instructions) .....	9	15,761.	19 Pension and profit-sharing plans .....	19	
10 Commissions and fees .....	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions) .....	11		a Vehicles, machinery, and equipment .....	20a	
12 Depletion .....	12		b Other business property .....	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) .....	13		21 Repairs and maintenance .....	21	
14 Employee benefit programs (other than on line 19) .....	14		22 Supplies (not included in Part III) .....	22	89.
15 Insurance (other than health) .....	15		23 Taxes and licenses .....	23	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.) .....	16a		a Travel .....	24a	
b Other .....	16b		b Deductible meals (see instructions) .....	24b	
17 Legal and professional services .....	17		25 Utilities .....	25	
28 <b>Total expenses</b> 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	4,772.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. ....	30		b Energy efficient commercial buildings deduction (attach Form 7205) .....	27b	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3,</b> and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3.</b> • If a loss, you must go to line 32.	31		28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b .....	28	20,622.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3,</b> and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3.</b> • If you checked 32b, you must attach <b>Form 6198.</b> Your loss may be limited.			29 Tentative profit or (loss). Subtract line 28 from line 7 .....	29	74,281.
			30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. ....	30	18,476.
			31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3,</b> and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3.</b> • If a loss, you must go to line 32.	31	55,805.
			32a <input type="checkbox"/> All investment is at risk.	32a	
			32b <input type="checkbox"/> Some investment is not at risk.	32b	

Part III Cost of Goods Sold (see instructions)

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

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

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

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 3/11/17

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 24,062 b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

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

46 Do you (or your spouse) have another vehicle available for personal use?  Yes  No

47a Do you have evidence to support your deduction?  Yes  No  
 b If "Yes," is the evidence written?  Yes  No

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

COUNTY RECORDS	1,848.
DUES AND SUBSCRIPTIONS	120.
PARKING AND TOLLS	350.
POSTAGE	66.
PROPERTY RADAR	2,388.
48 Total other expenses. Enter here and on line 27a	48 4,772.

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

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **12**

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....	2,485,000.	1,715,000.	-472,385.	297,615.
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				4
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				5
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions. ....				6 ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....				7 297,615.

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

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

Part III Summary

16 Combine lines 7 and 15 and enter the result.....	16	297,615.
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet.....	18	
19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet.....	19	
20 Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?		
<input type="checkbox"/> Yes. Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:	21	( )
<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>		
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input type="checkbox"/> Yes. Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.		
<input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part III Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: DNE ASSOCIATES, P, [redacted].

Summary table for Part III with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Rows A and B.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary line 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40-43: Net farm rental income, Total income, Reconciliation of farming and fishing income, Reconciliation for real estate professionals.

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

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **17**

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

DAVID R ZICKEFOOSE

Social security number of person  
with self-employment income

**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**

**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**

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** 55,805.

**3** Combine lines 1a, 1b, and 2. **3** 55,805.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. **4a** 51,536.

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. **4b**

**c** Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **4c** 51,536.

**Exception:** If less than \$400 and you had church employee income, enter -0- and continue.

**5a** Enter your church employee income from Form W-2. See instructions for definition of church employee income. **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-. **5b** 0.

**6** Add lines 4c and 5b. **6** 51,536.

**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**

**b** Unreported tips subject to social security tax from Form 4137, line 10. **8b**

**c** Wages subject to social security tax from Form 8919, line 10. **8c**

**d** Add lines 8a, 8b, and 8c. **8d**

**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** 6,390.

**11** Multiply line 6 by 2.9% (0.029). **11** 1,495.

**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** 7,885.

**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** 3,943.

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

Schedule SE (Form 1040) 2023

**Qualified Business Income Deduction  
Simplified Computation**

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

**DAVID R AND PATRICIA J ZICKEFOOSE**

**Note.** You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.  
Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	DAVID R ZICKEFOOSE	[REDACTED]	10,181.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).....	10 181.	
3	Qualified business net (loss) carryforward from the prior year.....	283.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-.....	9 898.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).....		1,980.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).....	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.....	( 0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.....	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).....		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.....		1,980.
11	Taxable income before qualified business income deduction (see instructions).....	284 942.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-.....	284 942.	
14	Income limitation. Multiply line 13 by 20% (0.20).....		56,988.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).....		1,980.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.....		( 0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.....		( 0.)

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

Form 8995 (2023)

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

OMB No. 1545-2227

**2023**

Attachment  
Sequence No. **72**

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: **DAVID R AND PATRICIA J ZICKEFOOSE**  
Your social security number or EIN: XXXXXXXXXX

- 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)

1	Taxable interest (see instructions) .....	1	5,129.
2	Ordinary dividends (see instructions) .....	2	
3	Annuities (see instructions) .....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions) .....	4a	55,805.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) .....	4b	-55,805.
c	Combine lines 4a and 4b .....	4c	
5a	Net gain or loss from disposition of property (see instructions) .....	5a	297,615.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) .....	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions) .....	5c	
d	Combine lines 5a through 5c .....	5d	297,615.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions) .....	6	
7	Other modifications to investment income (see instructions) .....	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....	8	302,744.

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

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

**Part III Tax Computation**

12	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- .....	12	302,744.
13	Modified adjusted gross income (see instructions) .....	13	312,642.
14	Threshold based on filing status (see instructions) .....	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0- .....	15	62,642.
16	Enter the smaller of line 12 or line 15 .....	16	62,642.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions) .....	17	2,380.
18a	Net investment income (line 12 above) .....	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions) .....	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0- .....	18c	
19a	Adjusted gross income (see instructions) .....	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions) .....	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0- .....	19c	
20	Enter the smaller of line 18c or line 19c .....	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions) .....	21	

**Expenses for Business Use of Your Home**  
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.  
 Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

**2023**

Attachment Sequence No. **176**

Department of the Treasury  
Internal Revenue Service

Name(s) of proprietor(s)

**DAVID R ZICKEFOOSE**

Your social security number

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	100
2	Total area of home	2	2,111
3	Divide line 1 by line 2. Enter the result as a percentage. For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.	3	4.74 %
4	Multiply days used for daycare during year by hours used per day	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760.	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	4.74 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	74,281.
See instructions for columns (a) and (b) before completing lines 9-22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	74,281.
16	Excess mortgage interest (see instructions)	16	14,823.
17	Excess real estate taxes (see instructions)	17	14,056.
18	Insurance	18	3,403.
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	9,396.
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	41,678.
24	Multiply line 23, column (b), by line 7	24	1,976.
25	Carryover of prior year operating expenses (see instructions)	25	14,856.
26	Add line 23, column (a), line 24, and line 25	26	16,832.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	16,832.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	57,449.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,644.
32	Add lines 29 through 31	32	1,644.
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	1,644.
34	Add lines 14, 27, and 33	34	18,476.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	18,476.

**Part III Depreciation of Your Home**

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

**Part IV Carryover of Unallowed Expenses to 2024**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	0.

**Self-Employed Health Insurance Deduction**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form7206](http://www.irs.gov/Form7206) for instructions and the latest information.

**2023**

Attachment  
Sequence No. 206

Name(s) shown on return

Your taxpayer identification number

**DAVID R ZICKEFOOSE**

**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

<p><b>1</b> Enter the total amount paid in 2023 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2023 for you, your spouse, and your dependents. But <b>don't</b> include the following. See instructions. . . . .</p> <ul style="list-style-type: none"> <li>• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2023.</li> <li>• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were <b>nontaxable</b> because you are a retired public safety officer. See instructions.</li> <li>• Any payments for qualified long-term care insurance (see line 2).</li> </ul> <p><b>2</b> For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).</p> <p>(a) Total payments made for that person during the year.</p> <p>(b) The amount shown below. Use the person's age at the end of the tax year.</p> <p style="padding-left: 20px;">\$480 — if that person is age 40 or younger</p> <p style="padding-left: 20px;">\$890 — if age 41 to 50</p> <p style="padding-left: 20px;">\$1,790 — if age 51 to 60</p> <p style="padding-left: 20px;">\$4,770 — if age 61 to 70</p> <p style="padding-left: 20px;">\$5,960 — if age 71 or older</p> <p><b>Note:</b> The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. <b>Don't</b> include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts. . . . .</p> <p><b>3</b> Add lines 1 and 2. . . . .</p> <p><b>4</b> Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11. . . . .</p> <p><b>5</b> Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules . . . . .</p> <p><b>6</b> Divide line 4 by line 5. . . . .</p> <p><b>7</b> Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6. . . . .</p> <p><b>8</b> Subtract line 7 from line 4. . . . .</p> <p><b>9</b> Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established . . . . .</p> <p><b>10</b> Subtract line 9 from line 8. . . . .</p> <p><b>11</b> Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established. . . . .</p> <p><b>12</b> Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above. . . . .</p> <p><b>13</b> Subtract line 12 from line 10 or 11, whichever applies. . . . .</p> <p><b>14 Self-employed health insurance deduction.</b> Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040). . . . .</p>	<p><b>1</b></p> <p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>6</b></p> <p><b>7</b></p> <p><b>8</b></p> <p><b>9</b></p> <p><b>10</b></p> <p><b>11</b></p> <p><b>12</b></p> <p><b>13</b></p> <p><b>14</b></p>	<p><b>31,309.</b></p> <p><b>31,309.</b></p> <p><b>55,805.</b></p> <p><b>55,805.</b></p> <p><b>1.000000</b></p> <p><b>3,943.</b></p> <p><b>51,862.</b></p> <p><b>10,372.</b></p> <p><b>41,490.</b></p> <p><b>41,490.</b></p> <p><b>31,309.</b></p>
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\* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

\*\* **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

DAVID R AND PATRICIA J ZICKEFOOSE



**STATEMENT 1  
SCHEDULE 1, LINE 8A  
COMPUTATION OF 2023 TAXABLE INCOME FOR NOL UTILIZATION**

TAXABLE INCOME	284,942.
PLUS: NOL CARRYOVERS FROM 2022 AND LATER YEARS	283.
2023 TAXABLE INCOME BEFORE NOL DEDUCTION	<u>285,225.</u>

**STATEMENT 1  
SCHEDULE 1, LINE 8A  
2022 NOL UTILIZATION**

INITIAL LOSS	283.
NOL CARRYOVER AVAILABLE IN 2023	283.
TAXABLE INCOME BEFORE NOL DEDUCTION	285,225.
NOL ABSORBED THIS YEAR	283.
TAXABLE INCOME AFTER NOL DEDUCTION	284,942.
NOL CARRYOVER TO 2024	0.