

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 Last name Your social security number
Guy Focal 444 55 6666

If joint return, spouse's first name and middle initial Last name Spouse's social security number
Mary Focal 555 66 7777

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

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
New Orleans LA 70130

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

Table with 5 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 table with columns 1a-1z and 1a-1z. Rows include Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Taxable dependent care benefits, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, and Add lines 1a through 1h.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Rows include Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Taxable interest, Ordinary dividends, Taxable amount.

Table with columns 7-15. Rows include Capital gain or (loss), Additional income from Schedule 1, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, Adjustments to income from Schedule 1, Subtract line 10 from line 9. This is your adjusted gross income, Standard deduction or itemized deductions (from Schedule A), Qualified business income deduction from Form 8995 or Form 8995-A, Add lines 12 and 13, Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	9,697.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	9,697.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	9,697.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	412.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	10,109.	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:			
	<b>a</b>	Form(s) W-2	<b>25a</b>	12,988.	
	<b>b</b>	Form(s) 1099	<b>25b</b>		
	<b>c</b>	Other forms (see instructions)	<b>25c</b>		
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	12,988.	
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>		
	<b>27</b>	Earned income credit (EIC) <span style="float:right">NO</span>	<b>27</b>		
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>		
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>		
	<b>30</b>	Reserved for future use	<b>30</b>		
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>			
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	12,988.		

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	2,879.																	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	2,879.																	
	<b>b</b>	Routing number <table border="1" style="display:inline-table; vertical-align: middle;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X									
	X	X	X	X	X	X	X	X	X	X											
<b>d</b>	Account number <table border="1" style="display:inline-table; vertical-align: middle;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>																			

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	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
Peter Jason Riley CPA	Peter Jason Riley CPA	01/26/2024	P00413102	
Firm's name	RILEY & ASSOCIATES, P.C.		Phone no. (978) 463-9350	
Firm's address	5 PERRY WAY - P O BOX 157 NEWBURYPORT MA 01950		Firm's EIN 93-4700750	

**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  
Guy & Mary Focal

Your social security number  
444-55-6666

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<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>	2,916.
<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(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABL 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 <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	2,916.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	206.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	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 . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .	<b>26</b>	206.

**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  
Guy & Mary Focal

Your social security number  
444-55-6666

**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>	412.
<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>	
<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>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<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>	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>
			412.

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **09**

Name of proprietor <b>Guy Focal</b>		Social security number (SSN) 444-55-6666
<b>A</b> Principal business or profession, including product or service (see instructions) Writer	<b>B</b> Enter code from instructions 7 1 1 5 1 0	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) <u>Camp Place</u> City, town or post office, state, and ZIP code <u>New Orleans, LA 70130</u>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> 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		
<b>H</b> If you started or acquired this business during 2023, check here <input type="checkbox"/>		
<b>I</b> 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		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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>	22,744.
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	22,744.
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	2,757.
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	19,987.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	19,987.

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

<b>8</b> Advertising			<b>18</b> Office expense (see instructions)		187.
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	1,713.	<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>20</b>	
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</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>	2,162.	<b>21</b> Repairs and maintenance	<b>21</b>	120.
<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>	288.
<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>16</b>		<b>24</b> Travel and meals:	<b>24</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	3,940.
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	470.
<b>17</b> Legal and professional services	<b>17</b>	350.	<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>27a</b> Other expenses (from line 48)	<b>27a</b>	3,415.
<b>30</b> 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	<b>30</b>		<b>27b</b> Energy efficient commercial bldgs deduction (attach Form 7205)	<b>27b</b>	
<b>31</b> <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 <b>must</b> go to line 32.	<b>31</b>		<b>28</b>	<b>28</b>	12,645.
<b>32</b> 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 <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	<b>32</b>		<b>29</b>	<b>29</b>	7,342.
			<b>30</b>	<b>30</b>	4,426.
			<b>31</b>	<b>31</b>	2,916.

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

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	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
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b> 1,307.
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b> 1,450.
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b> 2,757.
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b> 2,757.

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year)    01/01/2011
<b>44</b>	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
<b>a</b>	Business    2,481 <b>b</b> Commuting (see instructions) <b>c</b> Other    9,332
<b>45</b>	Was your vehicle available for personal use during off-duty hours? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

AMORTIZATION	617.
Merchant/Paypal Fees	143.
Image Scanning	395.
ISP	205.
Publications	877.
Research - Streaming Video/DVD	204.
Dues and Subscriptions	305.
Communications	287.
Postage	382.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 3,415.



**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)  
Guy Focal

Social security number of person  
with self-employment income 444-55-6666

**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** 2,916.

**3** Combine lines 1a, 1b, and 2 **3** 2,916.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 2,693.

**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. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 2,693.

**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** 2,693.

**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** 45,000.

**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** 45,000.

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 115,200.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 334.

**11** Multiply line 6 by 2.9% (0.029) **11** 78.

**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** 412.

**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** 206.

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.

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

**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.

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

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.



## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

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

Name(s) shown on return

Guy & Mary Focal

Your taxpayer identification number

444-55-6666

**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	Guy Focal	444-55-6666	2,710.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2,710.
3	Qualified business net (loss) carryforward from the prior year	3	( )
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	2,710.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	542.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	542.
11	Taxable income before qualified business income deduction (see instructions)	11	85,168.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	143.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	85,025.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	17,005.
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)	15	542.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( 0. )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( 0. )

**Expenses for Business Use of Your Home**

Department of the Treasury  
Internal Revenue Service

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.

Name(s) of proprietor(s)  
Guy Focal

Your social security number  
444-55-6666

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

Writer

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	236
2	Total area of home	2	1,688
3	Divide line 1 by line 2. Enter the result as a percentage	3	13.98 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
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	8,760 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	13.98 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	7,342.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	6,784.
11	Real estate taxes (see instructions)	11	3,477.
12	Add lines 9, 10, and 11	12	10,261.
13	Multiply line 12, column (b), by line 7	13	1,434.
14	Add line 12, column (a), and line 13	14	1,434.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	5,908.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	8,966.
19	Rent	19	
20	Repairs and maintenance	20	888.
21	Utilities	21	3,614.
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	13,468.
24	Multiply line 23, column (b), by line 7	24	1,883.
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	1,883.
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	1,883.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	4,025.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	1,109.
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	1,109.
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	1,109.
34	Add lines 14, 27, and 33	34	4,426.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	
36	<b>Allowable expenses for business use of your home.</b> 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	4,426.

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	370,000.
38	Value of land included on line 37	38	65,000.
39	Basis of building. Subtract line 38 from line 37	39	305,000.
40	Business basis of building. Multiply line 39 by line 7	40	42,639.
41	Depreciation percentage (see instructions)	41	2.5641 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,109.

**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.

# Car and Truck Expenses Worksheet

**2023**

▶ Keep for your records

Sch C Writer

Name(s) Shown on Return  
Guy & Mary Focal

Social Security Number  
444-55-6666

Vehicle Information Complete for <b>all</b> vehicles	Vehicle 1	Vehicle 2	Vehicle 3
<b>1</b> Make and model of vehicle . . . . .	Vehicle		
<b>2</b> Date acquired . . . . .			
<b>3</b> Date placed in service . . . . .	01/01/2011		
<b>4</b> Type of vehicle . . . . .	Al - Auto		
<b>5 a</b> Ending mileage reading . . . . .			
<b>b</b> Beginning mileage reading . . . . .			
<b>c Total miles</b> for the year . . . . .	11,813		
<b>6</b> Business miles for the year . . . . .	2,481		
<b>7</b> Commuting miles for the year . . . . .			
<b>8</b> Other personal miles for the year . . . . .	9,332		
<b>9</b> Percent of business use . . . . .	21.00 %		
<b>10</b> Months for special allocation. See Tax Help . . . . .			
<b>11</b> Is another vehicle available for personal use? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>12</b> Was the vehicle available for personal use during off-duty hours? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>14 a</b> Is there evidence to support the business use claimed? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If 'Yes,' is the evidence written? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

### Standard Mileage Rate

<b>15</b> Does vehicle qualify for standard mileage rate? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>16</b> Was the vehicle leased? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>17 Standard mileage deduction</b> . . . . .	1,625.		

### Actual Expenses

<b>18</b> Expenses:			
<b>a</b> Gasoline, oil, repairs, insurance, etc . . . . .			
<b>b</b> Vehicle registration, license (excluding property taxes) . . . . .			
<b>c</b> Vehicle lease or rental fees:			
<b>1</b> 30 days or more . . . . .			
<b>2</b> 29 days or less . . . . .			
<b>3</b> Total vehicle lease/rental fees . . . . .			
<b>d</b> Leased vehicle inclusion amount:			
<b>1</b> Year lease began . . . . .			
<b>2</b> FMV of leased vehicle . . . . .			
<b>3</b> Number of lease days in year . . . . .			
<b>4</b> Inclusion amount . . . . .			
<b>19</b> Expenses subtotal . . . . .			
<b>20</b> Expenses applicable to business . . . . .			
<b>21</b> Vehicle depreciation and Sec 179 (from page 2) . . . . .			
<b>22 Total actual expenses</b> . . . . .			

### Standard Mileage vs Actual Expenses

Check box to force a method

<b>23</b> Standard mileage . . . . .	<input type="checkbox"/> 1,625.	<input type="checkbox"/>	<input type="checkbox"/>
<b>24</b> Actual expenses . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total Car and Truck Expenses Complete for all vehicles	Vehicle 1 <u>Vehicle</u>	Vehicle 2	Vehicle 3
25 Line 23 or line 24 . . . . .	1,625.		
26 Additional expenses:			
a Business-related parking fees, tolls, etc . . . . .	88.		
b Property taxes (including property tax portion of registration) . . . . .			
c Less personal portion of property taxes . . . . .			
d Interest on vehicle . . . . .			
e Less personal portion of vehicle interest . . . . .			
27 Total expenses . . . . .	1,713.		
28 Less business portion of lease or rental fees less inclusion amount (if actual expenses) . . . . .			
29 Less business portion of depreciation (if actual expenses) . . . . .			
30 Total car and truck expenses . . . . .	1,713.		

**Vehicle Depreciation Information – Complete for Actual Expenses only**

31 Cost or basis . . . . .			
32 Section 179 expense elected . . . . .			
33 Depreciation and Sec 179 limit for automobiles . . . . .			
34 a <b>Economic Stimulus</b> - Qualified Property . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
1 If yes, and if placed in service after 9/27/17, was this property acquired after 9/27/17? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
2 For post 9/27/17, elect 50% in place of 100% Special Depreciation Allowance . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
b <b>Qualified Disaster Area</b> - Qualified Property . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c <b>Kansas Disaster Zone</b> - Qualified Property . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d <b>Gulf Opportunity Zone</b> - Qualified Property . . . . .	Reg Ext No <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Reg Ext No <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Reg Ext No <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
e Percentage for Special Depr Allowance . . . . .	100% & 50% 30% N/A <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	100% & 50% 30% N/A <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	100% & 50% 30% N/A <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
f Elect OUT of Special Depr Allowance . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
g Elect 30% in place of 50% Allowance . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
h <b>QuickZoom</b> to Election Stmt . . . . . ▶			
i Special Depreciation Allowance . . . . .			
j AMT Special Depreciation Allowance . . . . .			
35 Prior depreciation . . . . .			
36 <b>Depreciation deduction</b> . . . . . ▶			
37 Alternative minimum tax prior depreciation . . . . .			
38 AMT depreciation deduction . . . . .			
39 AMT adjustment/preference . . . . .			
40 <b>QuickZoom</b> to Asset Life History . . . . . ▶			
<b>MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion</b>			
41 Elect OUT of regs under Sec 1.168(i)-6(i) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> N/A
42 If asset represents entire basis of replacement property, enter excess basis . . . . .			
<b>Pre-02/28/04 transactions only</b> (See TaxHelp):			
43 Asset ID (Enter same ID on all related assets) . . . . .			
44 Check if asset represents exchanged basis of replacement property . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45 Total basis of all related parts . . . . .			

State Depreciation — Complete for Actual Expenses only

- 46 QuickZoom to select or delete states . . . . . ▶ \_\_\_\_\_
- 47 a State (CA info must be entered in CA state return, do not enter here). . . . . \_\_\_\_\_
- b Asset status . . . . . \_\_\_\_\_
- c Vehicle description . . . . . \_\_\_\_\_
- d Vehicle number . . . . . \_\_\_\_\_
- e State cost or basis . . . . . \_\_\_\_\_
- f State Section 179 deduction . . . . . \_\_\_\_\_
- g State Section 179 deduction allowed (enter for dispositions only) . . . . . \_\_\_\_\_
- h State Special Depreciation Allowance . . . . . \_\_\_\_\_
- i State asset class . . . . . \_\_\_\_\_
- j State depreciation method . . . . . \_\_\_\_\_
- k State MACRS convention . . . . . \_\_\_\_\_
- l State recovery period . . . . . \_\_\_\_\_
- m State depreciable basis . . . . . \_\_\_\_\_
- n State prior depreciation . . . . . \_\_\_\_\_
- o State depreciation deduction . . . . . ▶ \_\_\_\_\_
- p If this asset represents entire basis of replacement property, enter excess basis . . . . . \_\_\_\_\_
- q Form 8824: If luxury auto, enter depreciation at 100% business use . . . . . \_\_\_\_\_
- r State gain/loss basis, if different from state cost. . . . . \_\_\_\_\_
- s Include vehicle in state return . . . . .  Yes  No

Disposition of Vehicle		Vehicle 1	Vehicle 2	Vehicle 3
Complete for all vehicles		Vehicle		
48	Date of disposition . . . . .			
49	Sales price (business portion only) . . . . .			
50	Expense of sale (business portion only) . . . . .			
51	Sec 179 deduction allowed . . . . .			
52	Double-click to link sale to Form 6252 . . . . .			
53	Reserved			
54	Gain/loss basis, if diff from ln 30 (enter 100%) . . . . .			
55	AMT gain/loss basis, if diff from ln 77 (100%) . . . . .			
56	Depreciation allowed or allowable . . . . .			
57	AMT depreciation allowed or allowable . . . . .			
58	Gain or loss . . . . .			
59	Alternative minimum tax gain or loss . . . . .			
60	Part of Form 4797 to which gain/loss carries . . . . .			

Detail Vehicle Depreciation Information — Complete for Actual Expenses only

61	Subject to auto limitations? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
62	Truck or van? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
63	Electric passenger vehicle? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
64	Heavy SUV? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
65	Listed property? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
66	Eligible for Sec 179 (current yr assets only)? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
67	Use IRS tables for MACRS property? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
68	Qualified Indian reservation property? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
69	Used Property? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
70	Depreciation type . . . . .						
71	Asset class . . . . .						
72	Depreciation method . . . . .						
73	Convention (HY assumed for MACRS property) . . . . .						
74	QZ to set 2023 convention . . . . . ▶						
75	Recovery period . . . . .						
76	Year of depreciation . . . . .						
77	Depreciable basis . . . . .						
78	Alternative minimum tax basis, if diff from ln 30 . . . . .						
79	Alternative minimum tax depreciation method . . . . .						
80	Alternative minimum tax recovery period . . . . .						
81	Alternative minimum tax depreciable basis . . . . .						

**Section 199A (QBI Deduction) attributes**

If this asset belongs to a qualified business under Section 199A, the following attributes will be used to calculate the deduction for the qualified business.

UBIA for this asset . . . . .	0.	0.	0.
This asset is ineligible for UBIA . . . . .			
Gains/(losses) from disposition of asset			
Short term gain/(loss) . . . . .	0.	0.	0.
Ordinary income from depreciation recapture . . . .	0.	0.	0.
Long term gain/(loss) . . . . .	0.	0.	0.
Gain/(loss) is not eligible for 199A deduction . . . .			

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Depreciation and Amortization Report

Tax Year 2023  
 ► Keep for your records

Guy & Mary Focal  
 Sch C - Writer

444-55-6666

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
Vehicle	L	01/01/11			21.00							
Home	H	01/01/11	305,000	65,000	13.98			42,639	39.0	SL/MM	12,663	1,109
Technology		07/01/11	3,941		100.00			3,941	5.0	200DB/HY	3,941	0
Cable Modem		07/01/19	129		100.00			129	5.0	200DB/HY	107	15
Chromebook		07/01/19	1,249		100.00			1,249	5.0	200DB/HY	1,034	143
Office Electrical Upgrade		07/01/19	744		100.00			744	5.0	200DB/HY	616	85
iPad Pro		11/14/19	1,341		100.00			1,341	5.0	200DB/HY	1,109	155
EERO Mesh System		07/01/22	499		100.00			499	5.0	200DB/HY	100	160
Library (historical books)		07/01/22	6,480		100.00			6,480	5.0	SL/HY	648	1,296
Galaxy S22 Ultra		09/15/22	962		100.00			962	5.0	200DB/HY	192	308
iMac		12/27/22	1,699		100.00	1,699		0	5.0	200DB/HY	0	0
SUBTOTAL PRIOR YEAR			322,044	65,000		1,699		57,984			20,410	3,271
TOTALS			322,044	65,000		1,699		57,984			20,410	3,271
AMORTIZATION												
Website Costs		07/01/22	1,850		100.00			1,850	3.0		308	617
SUBTOTAL PRIOR YEAR			1,850			0		1,850			308	617
TOTALS			1,850			0		1,850			308	617

\* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office

**Two-Year Comparison**

**2023**

Name(s) Shown on Return Guy & Mary Focal	Social Security Number
---------------------------------------------	------------------------

Income	2022	2023	Difference	%
Wages, salaries, tips, etc . . . . .	89,632.	109,634.	20,002.	22.32
Interest and dividend income . . . . .	236.	479.	243.	102.97
State tax refund . . . . .				
Business income (loss) . . . . .	2,498.	2,916.	418.	16.73
Capital and other gains (losses) . . . . .	44.	45.	1.	2.27
IRA distributions . . . . .				
Pensions and annuities . . . . .				
Rents and royalties . . . . .				
Partnerships, S Corps, etc . . . . .				
Farm income (loss) . . . . .				
Social security benefits . . . . .				
Income other than the above . . . . .				
<b>Total Income</b> . . . . .	92,410.	113,074.	20,664.	22.36
<b>Adjustments to Income</b> . . . . .	177.	206.	29.	16.38
<b>Adjusted Gross Income</b> . . . . .	92,233.	112,868.	20,635.	22.37
<b>Itemized Deductions</b>				
Medical and dental . . . . .				
Income or sales tax . . . . .	4,422.	5,468.	1,046.	23.65
Real estate taxes . . . . .	2,704.	2,991.	287.	10.61
Personal property and other taxes . . . . .				
Interest paid . . . . .	5,515.	5,836.	321.	5.82
Gifts to charity . . . . .	1,179.	1,130.	-49.	-4.16
Casualty and theft losses . . . . .				
Miscellaneous . . . . .				
Total Itemized Deductions . . . . .	13,820.	15,425.	1,605.	11.61
<b>Standard or Itemized Deduction</b> . . . . .	25,900.	27,700.	1,800.	6.95
<b>Qualified Business Income Deduction</b> . . . . .	464.	542.	78.	16.81
<b>Taxable Income</b> . . . . .	65,869.	84,626.	18,757.	28.48
Income tax . . . . .	7,482.	9,697.	2,215.	29.60
Additional income taxes . . . . .				
Alternative minimum tax . . . . .				
<b>Total Income Taxes</b> . . . . .	7,482.	9,697.	2,215.	29.60
Nonbusiness credits . . . . .				
Business credits . . . . .				
<b>Total Credits</b> . . . . .				
Self-employment tax . . . . .	353.	412.	59.	16.71
Other taxes . . . . .				
<b>Total Tax After Credits</b> . . . . .	7,835.	10,109.	2,274.	29.02
Withholding . . . . .	10,310.	12,988.	2,678.	25.97
Estimated and extension payments . . . . .				
Earned income credit . . . . .				
Additional child tax credit . . . . .				
Other payments . . . . .				
<b>Total Payments</b> . . . . .	10,310.	12,988.	2,678.	25.97
Form 2210 penalty . . . . .				
Applied to next year's estimated tax . . . . .				
<b>Refund</b> . . . . .	2,475.	2,879.	404.	16.32
<b>Balance Due</b> . . . . .				

Current year effective tax rate . . . . . 8.59 %

**Schedule C Two-Year Comparison**

**2023**

▶ Keep for your records

Proprietor name: Guy Focal

444-55-6666

Business or profession: Writer

Note: Transferred data will not be displayed in the prior year column unless you have entered current year data on the Schedule C.

	2022	2022 Percent of Net Sales*	2023	2023 Percent of Net Sales*	2022 to 2023 Comparison <input checked="" type="checkbox"/> as amount <input type="checkbox"/> as percent
<b>Income:</b>					
1 Gross receipts or sales . . .	22,744.	100.00	22,744.	100.00	0.00
2 Returns & allowances . . .					
3 Net receipts or sales . . .	22,744.	100.00	22,744.	100.00	0.00
<b>Cost of goods sold:</b>					
4 a Beginning inventory . . .					
b Purchases . . . . .	1,307.	5.75	1,307.	5.75	0.00
c Cost of labor . . . . .	1,450.	6.38	1,450.	6.38	0.00
d Materials & supplies . . .					
e Other costs . . . . .					
f Ending inventory . . . . .					
5 Cost of goods sold . . . . .	2,757.	12.12	2,757.	12.12	0.00
6 Gross profit . . . . .	19,987.	87.88	19,987.	87.88	0.00
7 Other income . . . . .					
8 Gross income . . . . .	19,987.	87.88	19,987.	87.88	0.00
<b>Expenses:</b>					
9 Advertising . . . . .					
10 Car & truck expenses . . .	1,358.	5.97	1,713.	7.53	355.00
11 Commissions and fees . . .					
12 Contract labor . . . . .	1,520.	6.68			-1520.00
13 Depletion . . . . .					
14 Depreciation & Sec 179 . . .	3,038.	13.36	2,162.	9.51	-876.00
15 Employee benefits . . . . .					
16 Insurance . . . . .					
17 a Mortgage interest . . . . .					
b Other interest . . . . .					
18 Legal and professional . . .	300.	1.32	350.	1.54	50.00
19 Office expense . . . . .	187.	0.82	187.	0.82	0.00
20 Pension & profit-sharing . . .					
21 Rent or lease:					
a Vehicle/machinery/equip . . .					
b Other business property . . .					
22 Repairs & maintenance . . .	120.	0.53	120.	0.53	0.00
23 Supplies . . . . .	288.	1.27	288.	1.27	0.00
24 Taxes and licenses . . . . .					
25 a Travel . . . . .	3,940.	17.32	3,940.	17.32	0.00
b Meals & entertainment . . .	210.	0.92	470.	2.07	260.00
26 Utilities . . . . .					
27 Wages (less job credit) . . .					
28 Other expenses . . . . .	3,106.	13.66	3,415.	15.01	309.00
29 Energy effi com bldgs . . . . .					
30 Total expenses . . . . .	14,067.	61.85	12,645.	55.60	-1422.00
31 Tentative profit (loss) . . . . .	5,920.	26.03	7,342.	32.28	1422.00
32 Office in home . . . . .	3,422.	15.05	4,426.	19.46	1004.00
33 <b>Net profit (loss)</b> . . . . .	2,498.	10.98	2,916.	12.82	418.00
Passive suspended losses:					
Schedule C . . . . .					
Form 4797 . . . . .					
Schedule D . . . . .					

\*Lines 1 through 32 as a percentage of net sales revenue.

# Tax History Report

**2023**

▶ Keep for your records

Name(s) Shown on Return  
Guy & Mary Focal

	Five Year Tax History:				
	2019	2020	2021	2022	2023
Filing status . . . . .	MFJ	MFJ	MFJ	MFJ	MFJ
Total income . . . . .	92,610.	93,155.	93,154.	92,410.	113,074.
Adjustments to income	191.	529.	229.	177.	206.
Adjusted gross income	92,419.	92,626.	92,925.	92,233.	112,868.
Tax expense . . . . .	7,126.	7,126.	7,126.	7,126.	8,459.
Interest expense . . .	5,515.	5,515.	5,515.	5,515.	5,836.
Contributions . . . . .	830.	830.	830.	1,179.	1,130.
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .	24,400.	24,800.	25,100.	25,900.	27,700.
QBI deduction . . . . .	501.	603.	603.	464.	542.
Taxable income . . . .	67,518.	67,223.	67,222.	65,869.	84,626.
Tax . . . . .	7,703.	7,660.	7,657.	7,482.	9,697.
Alternative min tax . .					
Total credits . . . . .					
Other taxes . . . . .	381.	458.	458.	353.	412.
Payments . . . . .	10,310.	10,910.	10,310.	10,310.	12,988.
Form 2210 penalty . .					
Amount owed . . . . .					
Applied to next year's estimated tax .					
Refund . . . . .	2,226.	2,792.	2,195.	2,475.	2,879.
Effective tax rate % . .	8.33	8.27	8.24	8.11	8.59
**Tax bracket % . . . .	12.0	12.0	12.0	12.0	12.0

\*\*Tax bracket % is based on Taxable income.

## Smart Worksheets From 2023 Federal Tax Return

Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

### Business Address Information Smart Worksheet

Business street address. . . Camp Place

City, State, and ZIP Code (do not enter State and ZIP Code if foreign address)

New Orleans                      LA                      70130

**Or**, foreign country information:

\_\_\_\_\_

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Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

<b>Qualified Business Income Deduction Smart Worksheet</b>	
<i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e., taxable income is above threshold amounts or qualified coop payments are present).</i>	
<b>A</b> QBI worksheet to report (double-click to link) . . . . .	Guy Focal
<b>B</b> Trade or Business Name . . . . .	Guy Focal
<b>C</b> Trade or Business ID Number . . . . .	
<b>D 1</b> Is this a Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>2</b> If No, is income attributable to a SSTB? (see Help) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>3</b> QBI worksheet for SSTB income (this will auto-populate if Yes) . . . . .	
<b>4</b> Percentage of qualified income attributable to SSTB	
<b>E 1</b> Tentative Sch C profit (loss) from this business . . . . .	2,916.
<b>2 a</b> Former Employer Expenses . . . . .	
<b>b</b> Former Employer Income . . . . .	
<b>c</b> Net Gain Former Employer . . . . .	
<b>d</b> Foreign Expenses . . . . .	
<b>e</b> Foreign Income . . . . .	
<b>f</b> Foreign Net Gain . . . . .	
Total adjustments to qualified business income . . . . .	
<b>3</b> Tentative Sch C profit (loss) from qualified business . . . . .	2,916.
<b>4 a</b> Calculated QBI allowed after passive/at-risk limits . . . . .	2,916.
<b>b</b> Adjustments to allowed QBI . . . . .	
<b>c</b> Allowable QBI after loss limits . . . . .	2,916.
<b>5</b> Self employed deductions connected to this business	
<b>a</b> Self employed health insurance for this business . . . . .	
<b>b</b> Total deduction for 1/2 self employment tax . . . . .	206.
<b>c</b> Deduction for 1/2 S.E. tax connected to this business . . . . .	206.
<b>d</b> Total deduction for S.E. retirement contributions . . . . .	
<b>e</b> S.E. retirement deduction connected to this business . . . . .	
Total self employed deductions connected to this business . . . . .	206.
<b>6</b> Sch C profit (loss) after S.E. deductions . . . . .	2,710.
<b>7</b> Additional deductions related to this business reported on separate schedules . . . . .	
<b>8</b> Net profit (loss) after adjustments, limitations, and deductions . . . . .	2,710.
<b>9</b> Allowable Sch C profit (loss) allocated to SSTB . . . . .	0.
<b>10</b> Allowable Sch C profit (loss) from this business . . . . .	2,710.
<b>F 1</b> Ordinary gain (loss) from business assets . . . . .	0.
<b>2</b> Ordinary gain (loss) adjustments . . . . .	
<b>3</b> Qualified ordinary gain (loss) . . . . .	0.
<b>4 a</b> Calculated QBI allowed after passive/at-risk limits . . . . .	0.
<b>b</b> Adjustments to allowed QBI . . . . .	
<b>c</b> Allowable short-term qualified gain (loss) after passive/at-risk limits . . . . .	0.
<b>5</b> Allowable ordinary gain (loss) allocated to SSTB . . . . .	0.
<b>6</b> Allowable ordinary gain (loss)/recapture from this business . . . . .	0.
<b>G 1</b> Section 1231 gain (loss) from business assets . . . . .	0.
<b>2</b> Section 1231 gain (loss) adjustments . . . . .	
<b>3</b> Section 1231 gain (loss) from qualified business . . . . .	0.
<b>4 a</b> Calculated QBI allowed after passive/at-risk limits . . . . .	0.
<b>b</b> Adjustments to allowed QBI . . . . .	
<b>c</b> Allowable <b>ordinary</b> 1231 qualified gain (loss) . . . . .	0.
<b>5</b> Allowable ordinary 1231 gain (loss) allocated to SSTB . . . . .	0.
<b>6</b> Allowable ordinary 1231 gain (loss) from this business . . . . .	0.

Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

<b>Qualified Business Income Deduction Smart Worksheet, Continued</b>	
<b>H 1</b> Allowable QBI (E10 plus F6 plus G6) . . . . .	2,710.
<b>2</b> Qualified business income allocated to SSTB . . . . .	0.
<b>3 a</b> Previously disallowed losses freed up in current year . . . . .	_____
<b>b</b> Adjustments to previously disallowed losses . . . . .	_____
<b>c</b> Previously disallowed QBI losses to be reported as separate business . . . . .	0.
<b>d</b> QBI wsht for previously disallowed losses, if present . . . . .	_____
<b>I 1</b> Tentative wages . . . . .	0.
<b>2</b> Adjustments . . . . .	_____
<b>3</b> Qualified wages . . . . .	0.
<b>4</b> Qualified wages allocated to SSTB . . . . .	0.
<b>J 1</b> Tentative Unadjusted Basis Immediately after Acquisition (UBIA) . . . . .	55,742.
<b>2</b> Adjustments . . . . .	_____
<b>3</b> Qualified UBIA . . . . .	55,742.
<b>4</b> Qualified UBIA allocated to SSTB . . . . .	0.
<b>K 1</b> Net income allocable to qualified payments from agricultural or horticultural coop . . . . .	_____
<b>2</b> Wages allocable to qualified payments from coop . . . . .	_____
<b>3</b> Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>before</b> 1/1/2018 . . . . .	_____
<b>4</b> Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting <b>after</b> 12/31/17 . . . . .	_____

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Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

**Carryovers to 2023 Smart Worksheet**

Enter carryovers from prior year below.

	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover (enter as positive amount) . . .			
<b>At-Risk Loss Carryovers</b> (enter as negative amts)			
<b>B</b> Schedule C suspended loss . . . . .			
<b>C</b> Schedule D short-term suspended loss . . . . .			
<b>D</b> Schedule D long-term suspended loss . . . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . . .			
<b>Passive Loss Carryovers</b> (enter as negative amts)			
<b>G</b> Schedule C suspended loss . . . . .			
<b>H</b> Schedule D short-term suspended loss . . . . .			
<b>I</b> Schedule D long-term suspended loss . . . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . . .			

**Carryovers to 2023 Additional Info for Section 199A Deduction**

Section 199A (QBI deduction) requires first-in-first-out use of previously disallowed losses. Businesses qualified under Section 199A must complete this section for any previously disallowed losses.

**Percentage of SSTB income (by category)**

Enter 100 for businesses that were SSTBs in the year in question. If non-SSTB with income attributable to SSTB, enter the % attributable to SSTB. Otherwise, enter 0. (Not required if applicable % is 100%.)

	Applicable %	Operating %	Form 4797 ord	Form 4797 l/t
<b>2018</b> . . . . .	100.00	0.00	0.00	0.00
<b>2019</b> . . . . .	100.00	0.00	0.00	0.00
<b>2020</b> . . . . .	100.00	0.00	0.00	0.00
<b>2021</b> . . . . .	100.00	0.00	0.00	0.00
<b>2022</b> . . . . .	100.00	0.00	0.00	0.00



Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

<b>Carryovers to 2023 Smart Worksheet, Continued</b>		
	<b>Regular Tax</b>	<b>QBI</b>
<b>Disallowed Section 179 Deduction by Year</b>		
<b>Before 2018 . . . A</b> Section 179 carryover . . . . .		0 .
<b>2018 . . . . . B</b> Section 179 carryover . . . . .		
<b>2019 . . . . . C</b> Section 179 carryover . . . . .		
<b>2020 . . . . . D</b> Section 179 carryover . . . . .		
<b>2021 . . . . . E</b> Section 179 carryover . . . . .		
<b>2022 . . . . . F</b> Section 179 carryover . . . . .		
<b>Disallowed At-Risk Losses by Year and Type</b>		
<b>Before 2018 . . . A</b> Operating loss . . . . .		0 .
<b>B</b> Form 4797 ordinary loss . . . . .		0 .
<b>C</b> Form 4797 long-term loss . . . . .		0 .
<b>2018 . . . . . D</b> Operating loss . . . . .		
<b>E</b> Form 4797 ordinary loss . . . . .		
<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019 . . . . . G</b> Operating loss . . . . .		
<b>H</b> Form 4797 ordinary loss . . . . .		
<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020 . . . . . J</b> Operating loss . . . . .		
<b>K</b> Form 4797 ordinary loss . . . . .		
<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021 . . . . . M</b> Operating loss . . . . .		
<b>N</b> Form 4797 ordinary loss . . . . .		
<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022 . . . . . P</b> Operating loss . . . . .		
<b>Q</b> Form 4797 ordinary loss . . . . .		
<b>R</b> Form 4797 long-term loss . . . . .		
<b>Disallowed Passive Losses by Year and Type</b>		
<b>Before 2018 . . . A</b> Operating loss . . . . .		0 .
<b>B</b> Form 4797 ordinary loss . . . . .		0 .
<b>C</b> Form 4797 long-term loss . . . . .		0 .
<b>2018 . . . . . D</b> Operating loss . . . . .		
<b>E</b> Form 4797 ordinary loss . . . . .		
<b>F</b> Form 4797 long-term loss . . . . .		
<b>2019 . . . . . G</b> Operating loss . . . . .		
<b>H</b> Form 4797 ordinary loss . . . . .		
<b>I</b> Form 4797 long-term loss . . . . .		
<b>2020 . . . . . J</b> Operating loss . . . . .		
<b>K</b> Form 4797 ordinary loss . . . . .		
<b>L</b> Form 4797 long-term loss . . . . .		
<b>2021 . . . . . M</b> Operating loss . . . . .		
<b>N</b> Form 4797 ordinary loss . . . . .		
<b>O</b> Form 4797 long-term loss . . . . .		
<b>2022 . . . . . P</b> Operating loss . . . . .		
<b>Q</b> Form 4797 ordinary loss . . . . .		
<b>R</b> Form 4797 long-term loss . . . . .		

Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

<b>Activity Summary Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Ownership . . . . .	Taxpayer		
<b>B</b> At risk status . . . . .	All		
<b>C</b> Passive status . . . . .	Nonpassive		
<b>Schedule C</b>			
<b>D</b> Tentative profit (loss) . . . . .	2,916.	2,916.	2,916.
<b>E</b> Other adjustments . . . . .			
<b>F</b> At risk disallowed loss . . . . .			
<b>G</b> Passive carryover loss . . . . .			
<b>H</b> Passive disallowed loss . . . . .			
<b>I</b> Net profit (loss) allowed . . . . .	2,916.	2,916.	2,916.
<b>Related Dispositions</b>			
<b>J</b> Tentative profit (loss) . . . . .		0.	
<b>K</b> At risk disallowed loss . . . . .			
<b>L</b> Passive carryover loss . . . . .			
<b>M</b> Passive disallowed loss . . . . .			
<b>N</b> Net profit (loss) allowed . . . . .		0.	

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Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

<b>QBI (Section 199A) Losses by Year Smart Worksheet (cont.)</b>		
	<b>Regular Tax</b>	<b>QBI</b>
<b>At-risk loss carryforwards to 2024</b>		
<b>Before 2018</b> . . . . .	<b>A</b> Operating loss . . . . .	0 .
	<b>B</b> Form 4797 ordinary loss . . . . .	0 .
	<b>C</b> Form 4797 long-term loss . . . . .	0 .
<b>2018</b> . . . . .	<b>D</b> Operating loss . . . . .	
	<b>E</b> Form 4797 ordinary loss . . . . .	
	<b>F</b> Form 4797 long-term loss . . . . .	
<b>2019</b> . . . . .	<b>G</b> Operating loss . . . . .	
	<b>H</b> Form 4797 ordinary loss . . . . .	
	<b>I</b> Form 4797 long-term loss . . . . .	
<b>2020</b> . . . . .	<b>J</b> Operating loss . . . . .	
	<b>K</b> Form 4797 ordinary loss . . . . .	
	<b>L</b> Form 4797 long-term loss . . . . .	
<b>2021</b> . . . . .	<b>M</b> Operating loss . . . . .	
	<b>N</b> Form 4797 ordinary loss . . . . .	
	<b>O</b> Form 4797 long-term loss . . . . .	
<b>2022</b> . . . . .	<b>P</b> Operating loss . . . . .	
	<b>Q</b> Form 4797 ordinary loss . . . . .	
	<b>R</b> Form 4797 long-term loss . . . . .	
<b>2023</b> . . . . .	<b>S</b> Operating loss . . . . .	
	<b>T</b> Form 4797 ordinary loss . . . . .	
	<b>U</b> Form 4797 long-term loss . . . . .	

Schedule C (Writer): Profit or Loss from Business -- Smart Worksheet

<b>QBI (Section 199A) Losses by Year Smart Worksheet (cont.)</b>		
	<b>Regular Tax</b>	<b>QBI</b>
<b>Passive losses</b>		
<b>Passive loss carryforwards to 2024</b>		
<b>Before 2018</b> . . . . .	<b>A</b> Operating Loss . . . . .	0 .
	<b>B</b> Form 4797 ordinary loss . . . . .	0 .
	<b>C</b> Form 4797 long-term loss . . . . .	0 .
<b>2018</b> . . . . .	<b>D</b> Operating Loss . . . . .	
	<b>E</b> Form 4797 ordinary loss . . . . .	
	<b>F</b> Form 4797 long-term loss . . . . .	
<b>2019</b> . . . . .	<b>G</b> Operating loss . . . . .	
	<b>H</b> Form 4797 ordinary loss . . . . .	
	<b>I</b> Form 4797 long-term loss . . . . .	
<b>2020</b> . . . . .	<b>J</b> Operating loss . . . . .	
	<b>K</b> Form 4797 ordinary loss . . . . .	
	<b>L</b> Form 4797 long-term loss . . . . .	
<b>2021</b> . . . . .	<b>M</b> Operating loss . . . . .	
	<b>N</b> Form 4797 ordinary loss . . . . .	
	<b>O</b> Form 4797 long-term loss . . . . .	
<b>2022</b> . . . . .	<b>P</b> Operating loss . . . . .	
	<b>Q</b> Form 4797 ordinary loss . . . . .	
	<b>R</b> Form 4797 long-term loss . . . . .	
<b>2023</b> . . . . .	<b>S</b> Operating loss . . . . .	
	<b>T</b> Form 4797 ordinary loss . . . . .	
	<b>U</b> Form 4797 long-term loss . . . . .	

Schedule C (Writer): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (Camp Street HO) -- Smart Worksheet

### Simplified Method Smart Worksheet

Simplified method election for Home Office expenses:

Do you elect to use the simplified method in **2023**? . . . . .  Yes  No

Did you elect to use the simplified method in **2022**? . . . . .  Yes  No

**A** Gross income limitation . . . . . \_\_\_\_\_

**B** Enter the square footage of your office . . . . . \_\_\_\_\_

**C** The lesser of the square footage of your office or 300 . . . . . \_\_\_\_\_

**D** Number of months in 2023 this home office was used at least 15 days during the month . . . . . \_\_\_\_\_

**E** Business percentage for daycare facilities (if applicable, or 100.00 if not) . . . . . \_\_\_\_\_%

**F** Line C times line D divided by 12 times \$5.00 times line E . . . . . \_\_\_\_\_

**G** Allowable Simple Method deduction. Enter the lesser of line A or line F . . . . . \_\_\_\_\_

Schedule C (Writer): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (Camp Street HO) -- Smart Worksheet

### Line 8 Calculation Smart Worksheet

**A** Enter the date you began using this home office for this business . . . . . 01/01/2011

**B** Enter the percent of gross income on line 7 of Schedule C that is from the business use of this home . . . . . 100.00 %

**C 1** Calculated gain from business use of this home on Schedule D or Form 4797 . . . . . \_\_\_\_\_

**2** Adjustments to calculated gain . . . . . \_\_\_\_\_

**3** Net gain . . . . . \_\_\_\_\_

**D 1** Calculated loss from this business not derived from business use of home and shown on Schedule D or Form 4797 . . . . . \_\_\_\_\_

**2** Adjustments to calculated loss (enter additional losses as a negative number) . . . . . \_\_\_\_\_

**3** Net loss . . . . . \_\_\_\_\_

Schedule C (Writer): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (Camp Street HO) -- Smart Worksheet

### Interest and Taxes Smart Worksheet

If you already entered this home's deductible mortgage interest, qualified mortgage insurance, and real estate taxes as Indirect expenses on any other Form 8829, check this box . . . . .

**NOTE:** Do **not** check this box on the first form where you enter these amounts.

	Direct Expense	Indirect Expense
<b>A</b> Qualified mortgage insurance paid or accrued in 2023 on contracts issued after 2006 for acquisition indebtedness . . . . .	_____	None
<b>A</b> Total mortgage interest and points . . . . .	_____	_____
<b>B</b> Mortgage interest and points reported on Form 1098 . . . . .	_____	6,784.
<b>C</b> Mortgage interest <b>not</b> reported on Form 1098 . . . . .	_____	_____
<b>D</b> Points <b>not</b> reported on Form 1098 . . . . .	_____	_____

Schedule C (Writer): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (Camp Street HO) -- Smart Worksheet

**Important:** This form calculates a "temporary" tax provision. This credit will be calculated for eligible payees prior to the expiration date shown below. If the expiration date shows "Expired", this information will not be used in any calculations or included in your return. Expired temporary provisions are sometimes renewed retroactively, so completing info for expired provisions will allow this return to automatically be updated if/when this provision is renewed.

Temporary tax provision	Expiration Date
Mortgage Insurance Premium Deduction (sec. 163(h)(3))	Expired

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