

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 \_\_\_\_\_ Your social security number \_\_\_\_\_

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

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

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

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

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

**Filing Status**  Single  Head of household (HOH)

Check only one box.  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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. . . .	(1) First name Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1 a	1 a
1 a Total amount from Form(s) W-2, box 1 (see instructions) . . . . .		
b Household employee wages not reported on Form(s) W-2 . . . . .		
c Tip income not reported on line 1 a (see instructions) . . . . .		
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .		
e Taxable dependent care benefits from Form 2441, line 26 . . . . .		
f Employer-provided adoption benefits from Form 8839, line 29 . . . . .		
g Wages from Form 8919, line 6 . . . . .		
h Other earned income (see instructions) . . . . .		
i Nontaxable combat pay election (see instructions) . . . . .	1 i	
z Add lines 1 a through 1 h . . . . .		1 z

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.

2 a Tax-exempt interest . . . . .	2 a	1,296.	b Taxable interest . . . . .	2 b	7,854.
3 a Qualified dividends . . . . .	3 a	2,578.	b Ordinary dividends . . . . .	3 b	9,128.
4 a IRA distributions . . . . .	4 a		b Taxable amount . . . . .	4 b	
5 a Pensions and annuities . . . . .	5 a	16,537.	b Taxable amount . . . . .	5 b	2,756.
6 a Social security benefits . . . . .	6 a	23,314.	b Taxable amount . . . . .	6 b	0.
c If you elect to use the lump-sum election method, check here (see instructions) . . . . .					<input type="checkbox"/>
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .				7	-3,000.
8 Additional income from Schedule 1, line 10 . . . . .				8	
9 Add lines 1 z, 2 b, 3 b, 4 b, 5 b, 6 b, 7, and 8. This is your <b>total income</b> . . . . .				9	16,738.
10 Adjustments to income from Schedule 1, line 26 . . . . .				10	
11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .				11	16,738.
12 <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .				12	30,700.
13 Qualified business income deduction from Form 8995 or Form 8995-A . . . . .				13	
14 Add lines 12 and 13 . . . . .				14	30,700.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .				15	0.

**Standard Deduction for —**  
 • Single or Married filing separately, \$13,850  
 • Married filing jointly or Qualifying surviving spouse, \$27,700  
 • Head of household, \$20,800  
 • If you checked any box under Standard Deduction, see instructions.

<b>Tax and Credits</b>	<b>16</b> Tax (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>	0.
	<b>17</b> Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b> Add lines 16 and 17	<b>18</b>	0.
	<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>	0.
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	0.
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	0.

<b>Payments</b>	<b>25</b> Federal income tax withheld from:			
	a Form(s) W-2	<b>25a</b>		
	b Form(s) 1099	<b>25b</b>		
	c Other forms (see instructions)	<b>25c</b>		
	d Add lines 25a through 25c	<b>25d</b>		
	<b>26</b> 2023 estimated tax payments and amount applied from 2022 return	<b>26</b>		
	<b>27</b> Earned income credit (EIC)	<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>		0.	

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

<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>	
	<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>	
	b Routing number . . . . . c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number . . . . .		
<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>	0.
	<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 **BRIAN MADISON** Phone no. **(509) 725-3251** Personal identification number (PIN) **99122**

**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 <b>FARMER</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation <b>HOUSEWIFE</b>	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 <b>BRIAN MADISON</b>	Preparer's signature	Date	PTIN <b>P00028149</b>	Check if: <input type="checkbox"/> Self-employed
Firm's name <b>LEFFEL OTIS &amp; WARWICK, PS</b>	Firm's address <b>513 SIXTH STREET DAVENPORT, WA 99122</b>		Phone no. <b>509-725-3251</b>	Firm's EIN <b>91-1138438</b>



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

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**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**

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. ....	255,365.	257,818.	24.	-2,429.
<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. ....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824. ....			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1. ....			<b>5</b>	
<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. ....			<b>6</b>	( 7,371.)
<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. ....			<b>7</b>	-9,800.

**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. ....	171,403.	175,118.		-3,715.
<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. ....			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1. ....			<b>12</b>	
<b>13</b> Capital gain distributions. See the instrs. ....			<b>13</b>	127.
<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. ....			<b>14</b>	( )
<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. ....			<b>15</b>	-3,588.

**Part III Summary**

<p>16 Combine lines 7 and 15 and enter the result.</p> <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>	16	-13,388.
<p>17 Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p>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</p>	18	
<p>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</p>	19	
<p>20 Are lines 18 and 19 <b>both</b> zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> 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.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p>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:</p> <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>	21	( 3,000.)
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**Sales and Other Dispositions of Capital Assets**  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.  
Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

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

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

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

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

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

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LPL FINANCIAL - ST COVERED	VARIOUS	VARIOUS	255,365.	257,818.	W	24.	-2,429.
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).....			255,365.	257,818.		24.	-2,429.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

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

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

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

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

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

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LPL FINANCIAL - LT	COVERED VARIOUS	VARIOUS	171,403.	175,118.			-3,715.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if <b>Box D</b> above is checked), line 9 (if <b>Box E</b> above is checked), or line 10 (if <b>Box F</b> above is checked).....			171,403.	175,118.		0.	-3,715.

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