

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

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_

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

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

City, town, or \_\_\_\_\_

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

Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want to go to this fund. Check in 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):**

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

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.

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

Attach Sch. B if required.	2 a Tax-exempt interest . . . . .	2a		b Taxable interest . . . . .	2b	1,314.
	3 a Qualified dividends . . . . .	3a	1,548.	b Ordinary dividends . . . . .	3b	1,548.
	4 a IRA distributions . . . . .	4a		b Taxable amount . . . . .	4b	
	5 a Pensions and annuities . . . . .	5a		b Taxable amount . . . . .	5b	
	6 a Social security benefits . . . . .	6a	18,515.	b Taxable amount . . . . .	6b	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 . . . . . <input type="checkbox"/>	7			7	-3,000.
	8 Additional income from Schedule 1, line 10 . . . . .	8			8	-27,869.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . . . . .	9			9	-28,007.
	10 Adjustments to income from Schedule 1, line 26 . . . . .	10			10	
	11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	11			11	-28,007.
	12 <b>Standard deduction or itemized deductions (from Schedule A)</b> . . . . .	12			12	15,700.
	13 Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	13			13	
	14 Add lines 12 and 13 . . . . .	14			14	15,700.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	15			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.

**Tax and Credits**

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

**Payments**

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

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

**Refund**

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

Direct deposit? See instructions.

**Amount You Owe**

37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.			37	0.
38	Estimated tax penalty (see instructions)			38	

**Third Party Designee**

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

Designee's name: **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>HOUSEWIFE</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	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>

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

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. 01

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

Your social security number

**Part** **Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes .....	1	
2a	Alimony received .....	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C .....	3	
4	Other gains or (losses). Attach Form 4797 .....	4	-50,000.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	5	22,131.
6	Farm income or (loss). Attach Schedule F .....	6	
7	Unemployment compensation .....	7	
B	Other income:		
a	Net operating loss .....	8a	
b	Gambling .....	8b	
c	Cancellation of debt .....	8c	
d	Foreign earned income exclusion from Form 2555 .....	8d	
e	Income from Form 8853 .....	8e	
f	Income from Form 8889 .....	8f	
g	Alaska Permanent Fund dividends .....	8g	
h	Jury duty pay .....	8h	
i	Prizes and awards .....	8i	
j	Activity not engaged in for profit income .....	8j	
k	Stock options .....	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property .....	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions) .....	8n	
o	Section 951A(a) inclusion (see instructions) .....	8o	
p	Section 461(f) excess business loss adjustment .....	8p	
q	Taxable distributions from an ABLÉ account (see instructions) .....	8q	
r	Scholarship and fellowship grants not reported on Form W-2 .....	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	8t	
u	Wages earned while incarcerated .....	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z .....	9	
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	10	-27,869.

**Part III Adjustments to Income**

11	Educator expenses .....		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....		12	
13	Health savings account deduction. Attach Form 8889.....		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....		14	
15	Deductible part of self-employment tax. Attach Schedule SE.....		15	
16	Self-employed SEP, SIMPLE, and qualified plans .....		16	
17	Self-employed health insurance deduction .....		17	
18	Penalty on early withdrawal of savings .....		18	
19a	Alimony paid .....		19a	
b	Recipient's SSN.....			
c	Date of original divorce or separation agreement (see instructions): .....			
20	IRA deduction .....		20	
21	Student loan interest deduction .....		21	
22	Reserved for future use .....		22	
23	Archer MSA deduction .....		23	
24	Other adjustments:			
a	Jury duty pay (see instructions).....	24a		
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit.....	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....	24c		
d	Reforestation amortization and expenses.....	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e		
f	Contributions to section 501(c)(18)(D) pension plans .....	24f		
g	Contributions by certain chaplains to section 403(b) plans .....	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i		
j	Housing deduction from Form 2555.....	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k		
z	Other adjustments. List type and amount: .....	24z		
25	Total other adjustments. Add lines 24a through 24z .....		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....		26	0.

**SCHEDULE B**  
(Form 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Your social security number

<b>Part I</b>		<b>Amount</b>
<b>Interest</b>  (See instructions and the Instructions for Form 1040, line 2b.)  Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	<b>1</b> List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: <u>KEYBANK</u>	1,314.
	<b>2</b> Add the amounts on line 1	1,314.
	<b>3</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	
	<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.	1,314.
	<b>Note:</b> If line 4 is over \$1,500, you must complete Part III.	

<b>Part II</b>		<b>Amount</b>	
<b>Ordinary Dividends</b>  (See instructions and the Instructions for Form 1040, line 3b.)  Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	<b>5</b> List name of payer: <u>HIGHLINE GRAIN GROWERS, INC.</u>	1,548.	
	<b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.	1,548.	
	<b>Note:</b> If line 6 is over \$1,500, you must complete Part III.		

<b>Part III</b>		<b>Yes</b>	<b>No</b>
<b>Foreign Accounts and Trusts</b>			
You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			
Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.	<b>7a</b> At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.		X
	<b>b</b> If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:		
	<b>8</b> During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.		X

**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

**K**

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)
1a 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.				
1b Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked.				
2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked.				
3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked.				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 ( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.				7

**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)
8a 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.				
8b Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.				
9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.				
10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.	24,032.	187,232.	50,000.	-113,200.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14 ( )
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.				15 -113,200.

**Part III Summary**

16 Combine lines 7 and 15 and enter the result. . . . .	16	-113,200.
<ul style="list-style-type: none"> <li>• If line 16 is a gain, 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 loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet. . . . .	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet. . . . .	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
<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.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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 I** 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 (g) 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(c) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	K & P FARMS, INC	VARIOUS	11/30/23	24,032.	187,232.	S	50,000.	-113,200.

2 Totals. 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 Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).									
				24,032.	187,232.		50,000.	-113,200.	

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.



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

Your social security number

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

**Part II Income or Loss From Partnerships and S Corporations**

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A						
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32

**Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	22,131.
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	22,131.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	22,730.
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Identifying number

<b>1a</b> Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions.	<b>1a</b>	24,032.
<b>b</b> Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.	<b>1b</b>	
<b>c</b> Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets.	<b>1c</b>	

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

<b>3</b> Gain, if any, from Form 4684, line 39	<b>3</b>	
<b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37	<b>4</b>	
<b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824	<b>5</b>	
<b>6</b> Gain, if any, from line 32, from other than casualty or theft	<b>6</b>	
<b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	<b>7</b>	

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

<b>8</b> Nonrecaptured net section 1231 losses from prior years. See instructions	<b>8</b>	
<b>9</b> Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.	<b>9</b>	

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

K & P FARMS, INC	VARIOUS	11/30/23	24,032.	187,232.	-50,000.

<b>11</b> Loss, if any, from line 7	<b>11</b>	
<b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable	<b>12</b>	
<b>13</b> Gain, if any, from line 31	<b>13</b>	
<b>14</b> Net gain or (loss) from Form 4684, lines 31 and 38a	<b>14</b>	
<b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36	<b>15</b>	
<b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824	<b>16</b>	
<b>17</b> Combine lines 10 through 16	<b>17</b>	-50,000.

<b>18</b> For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions.	<b>18a</b>	
<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4.	<b>18b</b>	-50,000.

**BAA** For Paperwork Reduction Act Notice, see separate Instructions.

**Alternative Minimum Tax – Individuals**

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

**2023**

Alta (Form) Sequence No. **32**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

Your social security number

**Part III Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	-43,707.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	15,700.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	4	-28,007.

**Part III Alternative Minimum Tax (AMT)**

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household ... \$ 578,150 ... \$ 81,300 Married filing jointly or qualifying surviving spouse ... 1,156,300 ... 126,500 Married filing separately ... 578,150 ... 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	81,300.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	0.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	0.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	0.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	10	0.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11	0.

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

Form 6251 (2023)

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form4835 for the latest information.

2023

Attachment Sequence No. 37

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

83-6789562

A Did you actively participate in the operation of this farm during 2023? See instructions. [X] Yes [ ] No

Part I Gross Farm Rental Income - Based on Production. Include amounts converted to cash or the equivalent.

Table with 7 main rows for income items. Line 1: 22,520. Line 2a: 24,092. Line 2b: 210. Line 7: 22,730.

Part II Expenses - Farm Rental Property. Do not include personal or living expenses.

Table with 34 rows for expense items. Line 27: 599. Line 31: 599. Line 32: 22,131. Line 34a: All investment is at risk. Line 34b: Some investment is not at risk.

**Qualified Business Income Deduction  
Simplified Computation**

**2023**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

*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	CROP SHARE - [REDACTED] TRUST	83-6789562	22,131.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	22,131.
3	Qualified business net (loss) carryforward from the prior year	3	( 0.)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	22,131.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	4,426.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0.
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( 0.)
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	4,426.
11	Taxable income before qualified business income deduction (see instructions)	11	0.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	1,548.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	0.
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	0.
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.)

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

Form 8995 (2023)