| TO 104  | 40      | Department of the Treast  |                           |               |   | 202                                    | 23 om       | B No. 1545-0074                     | I RS Us  | se Only–Do n | ot write or staple                                     | e in th         | is space.   |
|---|---------|---|---------------------------|---------------|---|--|-------------|-------------------------------------|----------|--------------|--|-----------------|-------------|
| For the year  | r Jan.  | 1-Dec. 31, 2023, or othe  | r tax year b              | eginning      |   | 2023, en                               |             |                                     | , 20     |              | separate ins   |                 |             |
| Your first na   | ame a   | nd middle initial   |                           | Last name     |   |  | (O)         | 200                                 | 7/7      | Your         | social secur   | ity nι          | ımber       |
| If joint retur  | n, spo  | use's first name and midd   | lle initial               | Last name     |   | ······································ | 6           |                                     | Y        | Spou         | se's social sec  | curity          | number      |
| Home addr   | ess (n  | umber and street). If you   | have a P.O                | box, see ins  | tructions.                              |  |             | A                                   | pt. no.  |              | Presidential Ele<br>Check here if                      | you, o          | r your      |
|   |         | office. If you have a forei   | gn address                | , also comple | ete spaces below.                       | State WA                               | -           | ZIP code<br>99324                   |          |              | spouse if filing<br>to go to this fu<br>box below will | nd.Ch<br>not ci | ecking a    |
| Foreign cou   | intry n | ame   | Foreign pr                | ovince/state/ | county                                  |  |             | Foreign posta                       | l code   |              | your tax or refi                                       |                 | Spouse      |
| Filing Statu<br>Check only<br>one box.                |         | Single  Married filing jointly (e  Married filing separate f you checked the MFS b qualifying person is a child | ely (MFS)<br>ox, enter th | e name of yo  | our spouse. If you c                    | hecked th                              | Qual        | d of household (Halling surviving s | pouse (Q | •            |  | Α               | Spouse      |
| Digital<br>Assets                                     |         | t any time during 2023<br>cchange, or otherwise   |                           |               |   |  |             |                                     |          |              | Yes  | X               | No          |
| Standard<br>Deduction<br>Age/Blindne                  |         | omeone can claim:  Spouse itemizes on ou: X Were born t   | a separat                 |               | you were a dual-                        | status ali                             |             |                                     | Januar   | . 2 4050     | T la bii   | - 4             |             |
| -   |         | instructions):  | Delote Jan                | uary 2, 130   | (2) Social sec                          |  |             | Vas born before                     | T        |              | Is blir  |                 | tions):     |
|   | First   | name  | Last name                 |               | number                                  |  |             | o you                               | 1, ,     | tax credit   | Credit for oth   |                 |             |
| than four dependents, — see instr. — and check — here |         |   |                           |               |   |  |             |                                     |          |              |  |                 |             |
| Income  | 1a      | Total amount from Fo  |                           |               |   |  |             |                                     |          |              |  | 30              | ,064        |
| Attach Form(s)<br>W-2 here. Also                      |         | Household employee Tip income not report  |                           |               |   |  |             |                                     |          |              |  |                 | <del></del> |
| attach Forms<br>W-2G and                              | d       | Medicaid waiver payn  |                           |               |   |  |             |                                     |          |              |  |                 |             |
| 1099-R if tax was withheld.                           | e       | Taxable dependent ca  | are benefit               | s from Forn   | n 2441, line 26                         |  |             |                                     |          | 1e           | · · · · · · · · · · · · · · · · · · ·                  |                 |             |
| If you did not  | f       | Employer-provided ac  | doption bei               | nefits from I | Form 8839, line 2                       | 29                                     |             |                                     |          |              |  |                 |             |
| get a Form  | g       | Wages from Form 89  | 19, line 6                |               |   |  |             |                                     |          | 1g           |  |                 |             |
| W-2, see  | h       | Other earned income   | (see instru               | uctions)      | *****************                       |  |             |                                     |          | 1h           |  |                 |             |
| instructions.   | i       | Nontaxable combat p   | ay electior               | ı (see instru | ictions)                                |  | 1i          |                                     |          |              |  |                 |             |
|   | z       | Add lines 1a through  |                           |               | *************************************** |  |             |                                     |          | 1z           |  | 30              | ,064        |
| Attach Sch. B   | 2a      | Tax-exempt interest   | 2a                        |               | b                                       | Taxable                                | interest    |                                     |          | 25           |  |                 | 42          |
| if required.  | 3a      | Qualified dividends   | 3a                        |               | b                                       | Ordina                                 | y dividends |                                     |          | 26           |  |                 |             |
|   | 4a      | IRA distributions   | 4a                        |               |   |  | amount      |                                     |          | 4h           |  |                 |             |
| Standard  | 5a      | Pensions and annuities  | 5a                        |               |   |  | amount      |                                     |          | 5b           |  |                 |             |
| Single or   | 6a      | Soc. sec. ben.  | 6a                        |               | b                                       | Taxable                                | amount      |                                     |          | 6b           |  |                 |             |

Married filing If you elect to use the lump-sum election method, check here (see instructions) С separately. Capital gain or (loss). Attach Schedule D if required. If not required, check here 7 \$13,850 Married filing Other income from Schedule 1, line 10 ..... 8 jointly or Qualifying 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income surviving spouse \$27,700 10 Adjustments to income from Schedule 1, line 26 Head of Subtract line 10 from line 9. This is your adjusted gross income ..... 11 household. 12 \$20,800 Standard deduction or itemized deductions (from Schedule A) If you checked Qualified business income deduction from Form 8995 or Form 8995-A

30,700 -30,700 6,884

7

8

9

10

11

12

13

14

15

Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Add lines 12 and 13 .....

7,478

37,584

37,584

any box under

Standard

Deduction, see instructions 13

14

#### **SCHEDULE 1**

(Form 1040)

Department of the Treasury Internal Revenue Service

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

## **Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074
2023

Attachment Sequence No. 01

Your social security number

| art |   |               |        |     |        |
|-----|---|---------------|--------|-----|--------|
| 1   | Taxable refunds, credits, or offsets of state and local income taxes                |               | 't     |     | *      |
| 2a  | Alimony received  |               | 1 - 1  |     |        |
| b   | Date of original divorce or separation agreement (see instructions):                |               |        | -/  |        |
| 3   | Business income or (loss). Attach Schedule C  |               | 3      |     | -5,500 |
| 4   | Other gains or (losses). Attach Form 4797   |               | 4      |     |        |
| 5   | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach So | chedule E     | 5      | , ' | -1,022 |
| 6   | Farm income or (loss). Attach Schedule F  |               | 6      |     |        |
| 7   | Unemployment compensation   |               | 7      |     |        |
| 8   | Other income:   |               |        |     |        |
| а   | Net operating loss  | _8a (         | )      |     |        |
| b   | Gambling  | 1 1           |        |     |        |
| С   | Cancellation of debt  | _8c           |        |     |        |
| d   | Foreign earned income exclusion from Form 2555                                      | 8d (          | )      |     |        |
| е   | Income from Form 8853   | 8e            |        |     |        |
| f   | Income from Form 8889   | 8f            |        |     |        |
| g   | Alaska Permanent Fund dividends   | 8g            |        |     |        |
| h   | Jury duty pay   |               |        |     |        |
| i   | Prizes and awards   |               |        |     |        |
| j   | Activity not engaged in for profit income   | 8j            |        |     |        |
| k   | Stock options   | 8k            |        |     |        |
| 1   | 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                    | 81            |        |     |        |
| m   | Olympic and Paralympic medals and USOC prize money (see                             |               |        |     |        |
|     | instructions)   | 8m            |        |     |        |
| n   | Section 951(a) inclusion (see instructions)   | 8n            |        |     |        |
| 0   | Section 951A(a) inclusion (see instructions)  | 80            |        |     |        |
| р   | Section 461(I) excess business loss adjustment                                      | 8p            |        |     |        |
| q   | Taxable distributions from an ABLE account (see instructions)                       | 8q            |        |     |        |
| r   | Scholarship and fellowship grants not reported on Form W-2                          | 8r            |        |     |        |
| s   | Nontaxable amount of Medicaid waiver payments included on Form                      |               |        |     |        |
|     | 1040, line 1a or 1d   | 8s (          | )      |     |        |
| t   | Pension or annuity from a nonqualified deferred compensation plan or                |               |        |     |        |
|     | a nongovernmental section 457 plan  | 8t            |        |     |        |
| u   | Wages earned while incarcerated   |               |        |     |        |
| z   | Other income. List type and amount: Executor Fees                                   |               |        |     |        |
|     |   | <sub>8z</sub> | 14,000 | /   |        |
| 9   | Total other income. Add lines 8a through 8z   |               | 9      | /   | 14,000 |

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

Schedule 1 (Form 1040) 2023

#### SCHEDULE C (Form 1040)

### **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.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No

| High right stated or acquired this business during 2023, check here Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions If Yes, "did you or will you file required Form(s) 1099?  Part III Income  1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked  2 Returns and allowances 2 Subtract line 2 from line 1 3 49,22 4 Cost of goods sold (from line 4) 5 Gross proffs. Subtract line 4 from line 3 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 7 Gross income. Add lines 5 and 6 7 Gross income. Add lines 5 and 6 8 Advertising 9 Car and truck expenses (see instructions) 10 Commissions and fees 10 5,080 11 Contract labor (see instructions) 12 Depletion 13 Despreciation and section 179 (see lestructions) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Instructions) 17 Legal and professional services 17 575 18 Travel and professional services 17 Legal and professional services 17 Speciation only contractions 18 Other business exponency 19 Deductible meals (see instructions) 20 Utilities 21 Taxes and licenses 22 Taxes and licenses 23 1, 77 (instructions) 24 Legal and professional services 17 575 25 Denge deduction (match of programs (other than on line 19) 25 Utilities 26 55, 33 27 Taxel and meals: 27 Legal and professional services 28 Total expenses before expenses for business use of home. Add lines 8 through 27b 29 Tentative profit or (loss), Subtract line 28 from line 7 29 -4, 5.  10 Expenses of business use of home and long these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions to figure the amount to enter on line 30  10 Net profit or (loss), Subtract line 28 from line 7 29 -4, 5.  10 Expenses of business use of home used for business: 20 Utilities 21 Expenses of business used of home line 29 22 Features of business used o | Nam       | e of proprietor                           | ial secur       | security number (SSN)      |   |                                     |           |          |                            |
|--|-----------|---|-----------------|----------------------------|---|-------------------------------------|-----------|----------|----------------------------|
| Business name. If no separate business name, leave blank.  D Employer D number (EM) (see inst 91-1400618  E Business address (including suite or room no.) City, fown or post office, state, and ZIP code CO11ege Place WA 99324  F Accounting method: (1)   | Ā         | Principal business or profession, inc     | cludina produ   | ct or service (see in      | structio                                | ons)                                | В         | Enter co | de from instructions       |
| E Business name. If no separate business name, leave blank  E Business address (including suite or room no.)    College Place   WA 99324   |           |   | ;               |                            |   | ,                                   | •         |          |                            |
| E Business address (including sulte or room no.)  City, town or post office, state, and ZIP code  F Accounting method:  (1)  | С         | Business name. If no separate business    |                 |                            |   |                                     |           |          |                            |
| City, town or post office, state, and ZIP code   Col.lege   Place   WA   99324   |           |   | 91-1            | 400618                     |   |                                     |           |          |                            |
| For Accounting method: (1)   | E         | Business address (including suite of      | r room no.)     |                            |   |                                     |           |          |                            |
| H If you started or acquired this business during 2023, check here Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions If "Yes," did you or will you file required Form(s) 1099? Partit III Income   |           |   |                 |                            | lac                                     | e WA 99324                          |           |          |                            |
| H If you started or acquired this business during 2023, check here Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions If "Yes," did you or will you file required Form(s) 1099? Partit III Income   |           |   |                 |                            | (3)                                     | Other (specify)                     |           |          |                            |
| Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions  |           | Did you "materially participate" in the   | e operation of  | f this business durin      | g 2023                                  |                                     |           |          |                            |
| Part III   Trees," did you or will you file required Form(s) 10997   Yes     Part III    |           | If you started or acquired this busine    | ess during 20   | 23, check here             |   |                                     | • • • • • |          | ··                         |
| 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  Returns and allowances  Subtract line 2 from line 1  Cost of goods sold (from line 42)  Gross profit. Subtract line 4 from line 3  Gross profit. Subtract line 2 from line 3  Gross profit. Subtract line 2 from line 4  Ad 28, 31  Ad 4, 22, 22  Cross income. Add lines 5 and 6  To 20, 8!  Bart III  | ١.        | Did you make any payments in 2023         | 3 that would r  | require you to file Fo     | rm(s)                                   | 1099? See instructions              |           |          |                            |
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked  2 Returns and allowances  3 Subtract line 2 from line 1  4 Cost of goods sold (from line 42)  5 Cross profit. Subtract line 4 from line 3  6 Gross profit. Subtract line 4 from line 3  6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)  6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)  7 Cross income. Add lines 5 and 6  8 Advertising  9 Car and truck expenses. Enter expenses for business use of your home only on line 30.  8 Advertising  10 Commissions and fees  10 5,080  10 Commissions and fees  10 5,080  11 Comfact abor (see instructions)  12 Depletion  13 Ag.2.*  14 Repairs and maintenance  21 20 Depletion  15 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)  16 Insurance (other than health)  17 Legal and professional services  18 Agrael  19 Pension and profit handless  21 Travel and meals:  22 Supplies (not included in Part III)  22 Supplies (not included in Part III)  23 Taxes and licenses  24 Travel and meals:  25 Taxes and licenses  26 Utilities  27 Other expenses (see instructions)  28 Travel and meals:  29 Taxes and licenses  21 Travel  22 Supplies (not included in Part III)  22 Travel and meals:  23 Taxes and licenses  24 Travel and meals:  25 Taxes and licenses  26 Total expenses before expenses for business use of home. Add lines 8 through 27b  29 Total expenses before expenses for business use of home. Add lines 8 through 27b  29 Total expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  30 Wages (less employment credits)  40 See from line 40  41 See from line 40  42 See from line 40  43 See from line 40  44 See from line 40  45 See from line 40  46 See instructions)  47 Legal and pro | <u>ј</u>  | If "Yes," did you or will you file requi  | red Form(s)     | 1099?                      | <del></del>                             |                                     |           |          | Yes No                     |
| Form W-2 and the "Statutory employee" box on that form was checked   |           |   | tions for line  | 4 and about the bar        | :c.u.:-                                 | :                                   |           |          |                            |
| Returns and allowances   2   3   49,22    3   49,22    4   28,3    5   5   20,8    5   5   20,8    5   5   20,8    6   7   6   7   6   7   6   7   6   7   6   7   6   7   6   7   6   7   6   7   7   | ٠         |   |                 |                            |   |                                     | _         | ٦   ٦    | 40 222                     |
| 3  | 2         |   |                 |                            |   |                                     |           |          | 49,223                     |
| 4 Cost of goods sold (from line 42) 5 Gross profit. Subtract line 4 from line 3 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 Torss income. Add lines 5 and 6 7 Coross income. Add lines 5 and 6 7 Coross income. Add lines 5 and 6 8 Advertising 8 Advertising 9 Car and truck expenses (see instructions) 9 Coromissions and fees 10 5,080 11 Commissions and fees 10 5,080 12 Depletion 12 Depletion 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest (see instructions) 17 Legal and professional services 18 Total expenses before expenses for business use of home. Add lines 8 through 27b 19 Expenses for business use of 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 10 Legons in the first of the simplified method. See instructions:  Use the Simplified  10 Legons in the first of the simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business:  Use the Simplified  10 Legons in the first of the simplified method Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   |           | O. 1.1 P. O.1 P. 4                        |                 |                            |   |                                     |           |          | 10 223                     |
| Other income, including ideal and state gasoline or fuel tax credit or refund (see instructions)   Fart   Expenses. Enter expenses for business use of your home only on line 30.   Part   Expenses. Enter expenses for business use of your home only on line 30.   Advertising   8   | -         |   |                 |                            |   |                                     |           |          |                            |
| Torson income. Add lines 5 and 6  Part II Expenses. Enter expenses for business use of your home only on line 30.  Advertising Car and truck expenses (see instructions) See instructions See ins | -         | Gross profit. Subtract line 4 from li     | ne 3            |                            |   |                                     |           | 5        |                            |
| Part     Expenses   Expenses   Enter expenses for business use of your home only on line 30.   |           | Other income, including federal and state | gasoline or fue | I tax credit or refund (se | e instri                                | rctions)                            |           | 6        | 20,000                     |
| ### Expenses Enter expenses for business use of your home only on line 30.  ### Advertising  |           | Gross income. Add lines 5 and 6           | 9000000000000   | tax ordan or roland (or    | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                                     |           | 7        | 20.85                      |
| 8 Advertising 8   18 Office expense (see instructions) 18 3,22   9 Car and truck expenses (see instructions) 9 3,087   10 Commissions and fees 10 5,080   11 Contract labor (see instructions) 11   12 Depletion 12   21 Repairs and maintenance   21 20   13 Depreciation and section 179   14 Employee benefit programs (other than no line 19)   14   110   15 Insurance (other than health) 15   1,500   16 Interest (see instructions)   18 3,22   17 Legal and professional services   17   575   18 Total expenses before expenses for business use of home. Add lines 8 through 27b   19 Pension and profit-sharing plans   19   19 Pension and profit-sharing plans   19   10 Vehicles, machinery, and equipment   20a   11 Pension and profit-sharing plans   19   12 Pension and profit plans   19  | ** ***    |   | enses for       | business use of            | vour                                    | home only on line 30.               |           | ·        | 20/00                      |
| 9 Car and truck expenses (see instructions) 9 3,087 20 Rent or lease (see instructions): 20 Cardial abor (see instructions) 11 Contract labor (see instructions) 11 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest (see instructions): 18 Mortgage (paid to banks, etc.) 19 Deductible meals (see instructions) 21 Legal and professional services 22 Travel 23 Travel 24 Travel 25 Deductible meals (see instructions) 26 Wages (less employment redits) 27 Other 28 Total expenses before expenses for business use of home. Add lines 8 through 27b 28 Total expenses before expenses for business use of home. Add lines 8 through 27b 29 Energy efficient commercial bldgs deduction (attach Form 7205) 29 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions 20 Interest (see) 21 Legal and professional services 23 Deductible meals (see 24 Travel and meals: 24 Travel and meals: 25 Utilities 26 S 5, 33: 27 Other expenses (from line 48) 27a 28 Total expenses before expenses for business use of home. Add lines 8 through 27b 28 Total expenses before expenses for business use of home. Add lines 8 through 27b 29 Capter and (b) the part of your home. Do not report these expenses elsewhere. Attach Form 8829 29 unless using the simplified method. See instructions. 30 Simplified method filers only: Enter the total square footage of (a) your home: 29 and (b) the part of your home used for business: 20 Use the Simplified 30 Net profit or (loss). Subtract line 30 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  | 8         |   |                 |                            |   |                                     |           | 18       | 3,22                       |
| (see instructions)  9 3,087  | 9         | Car and truck expenses                    |                 |                            | 19                                      |                                     |           |          | ,                          |
| 11 Contract labor (see instructions) 12 Depletion 12 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest (see instructions):  a Mortgage (paid to banks, etc.) 16 Other 16 Dother 17 Legal and professional services 17 S75  Total expenses before expenses for business use of home. Add lines 8 through 27b  Total expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business:  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   |           | (see instructions)                        | 9               | 3,087                      | √20                                     |                                     |           |          |                            |
| 11 Contract labor (see instructions) 12 Depletion 12 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest (see instructions):  a Mortgage (paid to banks, etc.) 16 Other 16b 17 Legal and professional services 17 S75  Total expenses before expenses for business use of home. Add lines 8 through 27b  Tentative profit or (loss). Subtract line 28 from line 7  Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Interest (see instructions): 20 Utilities 21 Taxes and licenses 22 Taxes and licenses 23 1,70  24 Travel and meals: 24 Travel and meals: 25 Utilities 26 Wages (less employment credits) 26 Wages (less employment credits) 27 Utilities 28 25 5,33  Total expenses for business use of home. Add lines 8 through 27b  Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: 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  Net profit or (loss). Subtract line 20 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  | 10        | Commissions and fees                      | 10              | 5,080                      | y a                                     | -                                   | ent       | 20a      |                            |
| Depreciation and section 179 expense deduction (not included in Part III) (see instructions)  13 3,191  14 Employee benefit programs (other than on line 19)  15 Insurance (other than health)  16 Interest (see instructions):  a Mortgage (paid to banks, etc.)  b Other  16b  17 Legal and professional services  17 Legal and professional services  17 Total expenses before expenses for business use of home. Add lines 8 through 27b  28 Total expenses before expenses for business use of home. Add lines 8 through 27b  29 Tentative profit or (loss). Subtract line 28 from line 7  Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions to figure the amount to enter on line 30  Net profit or (loss). Subtract line 30 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   | 11        |   | 11              |                            | b                                       | Other business property             |           | 20b      |                            |
| Depreciation and section 179 expense deduction (not included in Part III) (see instructions)  13 3,191  14 Employee benefit programs (other than on line 19)  15 Insurance (other than health)  16 Interest (see instructions):  a Mortgage (paid to banks, etc.)  b Other  16b  17 Legal and professional services  17 Total expenses before expenses for business use of home. Add lines 8 through 27b  Total expenses before expenses for business use of home add lines 8 through 27b  Tentative profit or (loss). Subtract line 28 from line 7  Expenses for business use of your home used for business:  and (b) the part of your home used for business:  b Insurance (other than health)  17 Legal and professional services  18 Energy efficient commercial bldgs deduction (attach Form 7205)  28 Expenses for business use of home. Add lines 8 through 27b  29 —4, 50  Expenses for business use of your home on or report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home:  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  Net profit or (loss). Subtract line 30 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   | 12        | Depletion                                 | 12              |                            | 21                                      | Repairs and maintenance             |           | 21       | 20                         |
| included in Part III) (see instructions).  14 Employee benefit programs (other than on line 19)  15 Insurance (other than health)  16 Interest (see instructions):  a Mortgage (paid to banks, etc.)  b Other  16 Other  16 Degrams (other than health)  17 Legal and professional services.  18 Total expenses before expenses for business use of home. Add lines 8 through 27b  Total expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home:  and (b) the part of your home used for business:  It at ravel and meals:  Travel (24a  Travel (24 | 13        |   |                 | _                          | 22                                      | Supplies (not included in Part III) |           | 22       |                            |
| instructions)  13  |           |   |                 |                            | 23                                      | Taxes and licenses                  |           | 23       | 1,76                       |
| (other than on line 19)  Insurance (other than health)  Interest (see instructions):  a Mortgage (paid to banks, etc.)  b Other  Integration of the insurance (other than health)  Interest (see instructions):  a Mortgage (paid to banks, etc.)  b Other  Integration of the insurance (other than health)  Interest (see instructions):  a Mortgage (paid to banks, etc.)  Integration of the insurance (other than health)  Interest (see instructions):  Integration of the insurance (other than health)  Interest (see instructions):  Interest (see instructions):  Integration of the insurance (other than health)  Interest (see instructions):  Interest (see instructions):  Interpret (see instructions):  Integration of the insurance (other than health)  Interest (see instructions):  Interpret (see instructions):  Integration of the insurance (other than health):  Interpret (see instructions):  Integration of the insurance (other than health):  Interpret (see instructions):  Interpret (see instr |           |   | 13 /            | 3,191                      | 24                                      |                                     |           |          |                            |
| 15 Insurance (other than health) 16 Interest (see instructions): a Mortgage (paid to banks, etc.) b Other 16b 17 Legal and professional services 18 Total expenses before expenses for business use of home. Add lines 8 through 27b 18 Tentative profit or (loss). Subtract line 28 from line 7 19 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business:  18 Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 Net profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   | 14        | Employee benefit programs                 |                 |                            |   |                                     |           | . 24a    |                            |
| Interest (see instructions):  a Mortgage (paid to banks, etc.)  b Other  16a  1,435  25  26 Wages (less employment credits)  26  27a  27a  27a  27b  27b  27b  27c  27a  27b  27b  27c  27b  27c  27c  27c  27c  |           |   |                 |                            | 2.1                                     | •                                   |           | ı        |                            |
| a Mortgage (paid to banks, etc.)  b Other  16a  1,435  26  Wages (less employment credits)  27a  Other expenses (from line 48)  27a  17  Legal and professional services  17  575  b Energy efficient commercial bldgs deduction (attach Form 7205)  28  Total expenses before expenses for business use of home. Add lines 8 through 27b  28  Tentative profit or (loss). Subtract line 28 from line 7  29  Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829  unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home:  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  Net profit or (loss). Subtract line 30 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   |           |   | 15              | 1,500                      |   | instructions)                       |           |          |                            |
| b Other 16b 27a Other expenses (from line 48) 27a  17 Legal and professional services 17 575 b Energy efficient commercial bldgs deduction (attach Form 7205) 27b  28 Total expenses before expenses for business use of home. Add lines 8 through 27b 28 25 , 46  29 Tentative profit or (loss). Subtract line 28 from line 7 29 -4 , 54  30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30  30 Net profit or (loss). Subtract line 30 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   |           | •   |                 | 4 40-                      | /                                       | **************                      |           | `        | 5,339                      |
| 17 Legal and professional services. 17 575 b Energy efficient commercial bldgs deduction (attach Form 7205). 27b  28 Total expenses before expenses for business use of home. Add lines 8 through 27b  29 Tentative profit or (loss). Subtract line 28 from line 7  30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home:  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  Net profit or (loss). Subtract line 30 from line 29.  If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  | _         |   |                 | 1,435                      |   |                                     |           |          |                            |
| Legal and professional services   17   575   deduction (attach Form 7205)   27b  | b         | Other                                     | 16b             |                            | 27a                                     | Other expenses (from line 48)       |           | . 27a    |                            |
| Tentative profit or (loss). Subtract line 28 from line 7  Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home:  and (b) the part of your home used for business:  Wethod Worksheet in the instructions to figure the amount to enter on line 30  Net profit or (loss). Subtract line 30 from line 29.  If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   | <u>17</u> |   |                 |                            | ·/                                      | deduction (attach Form 7205)        |           | . 27b    |                            |
| 20 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business:  Wethod Worksheet in the instructions to figure the amount to enter on line 30  Net profit or (loss). Subtract line 30 from line 29.  If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  | 28        | Total expenses before expenses for        | or business us  | se of home. Add line       | s 8 thr                                 | ough 27b                            |           | 28       |                            |
| unless using the simplified method. See instructions.  Simplified method filers only: Enter the total square footage of (a) your home:  and (b) the part of your home used for business:  Method Worksheet in the instructions to figure the amount to enter on line 30  Net profit or (loss). Subtract line 30 from line 29.  If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  |           |   |                 |                            |   |                                     |           | 29       | -4,545                     |
| Simplified method filers only: 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  Net profit or (loss). Subtract line 30 from line 29.  If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   | 30        |   |                 |                            | ses els                                 | ewhere. Attach Form 8829            |           |          |                            |
| and (b) the part of your home used for business:    Use the Simplified   30  |           | - ,                                       |                 |                            |   |                                     |           |          |                            |
| Method Worksheet in the instructions to figure the amount to enter on line 30  Net profit or (loss). Subtract line 30 from line 29.  If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  |           |   |                 |                            | -                                       |                                     |           |          |                            |
| 31 Net profit or (loss). Subtract line 30 from line 29.  • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you  |           |   |                 |                            |   |                                     |           |          |                            |
| If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you   | 24        |   |                 |                            | n line 3                                | 30                                  |           | 30       |                            |
|  | 31        | • •                                       |                 |                            |   |                                     |           | -        | /                          |
|  |           |   |                 |                            |   | · ·                                 | _         | 71       | 4 545                      |
|  |           |   | uctions.) Esta  | ates and trusts, ente      | r on Fo                                 | orm 1041, line 3.                   |           | 31       | -4,545                     |
| • If a loss, you must go to line 32.  32 If you have a loss, check the box that describes your investment in this activity. See instructions.  | 32        |   | at docoribos    | vour invactment i- #       | ie set                                  | uity. Soo instructions              | _         | _        |                            |
|  | JZ        |   |                 |                            |   |                                     | _         | 20-      | <b>▼</b>                   |
| OF Property of the body of the property of the |           |   |                 |                            |   |                                     |           | )        | All investment is at risk. |
| Form 1041, line 3.   |           |   | Jii mie 1, 566  | are mie o i Histructi      | UI13.) E                                | states and trusts, enter on         |           | 320      | Some investment is not     |
| • If you checked 32b, you must attach Form 6198. Your loss may be limited.   |           | •   | ach Form 61     | 98. Your loss may be       | a (imite                                | ed.                                 | _         | _        | atnon                      |

#### SCHEDULE C (Form 1040)

#### 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.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Go to www.irs.gov/ScheduleC for instructions and the latest information. Name of proprietor Social security number (SSN) Α Principal business or profession, including product or service (see instructions) B Enter code from instructions 561740 C Business name. If no separate business name, leave blank. Employer ID number (EIN) (see instr.) 91-1400618 Ε Business address (including suite or room no.) City, town or post office, state, and ZIP code College Place WA 99324 F X Cash (2) Accrual (3) Other (specify) Accounting method: (1) Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses G If you started or acquired this business during 2023, check here Н Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes If "Yes," did you or will you file required Form(s) 1099? Yes income 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked 2 Returns and allowances 2 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42) 4 Gross profit. Subtract line 4 from line 3 5 5 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 6 Gross income. Add lines 5 and 6 Part II **Expenses.** Enter expenses for business use of your home **only** on line 30. Advertising 8 8 18 Office expense (see instructions) 9 Car and truck expenses Pension and profit-sharing plans 19 19 (see instructions) 9 20 Rent or lease (see instructions): Commissions and fees 10 10 Vehicles, machinery, and equipment а 20a Contract labor (see instructions) Other business property ..... 11 11 b 20h Repairs and maintenance 12 Depletion 21 21 13 Depreciation and section 179 Supplies (not included in Part III) 22 22 expense deduction (not Taxes and licenses ..... 23 23 included in Part III) (see 24 Travel and meals: instructions) ......... Employee benefit programs Travel ..... а 24a (other than on line 19) b Deductible meals (see Insurance (other than health) 15 instructions) 15 16 Interest (see instructions): 25 Utilities 25 Wages (less employment credits) 126 955 Mortgage (paid to banks, etc.) 16a 26 Other expenses (from line 48) 27a Energy efficient commercial bldgs 17 Legal and professional services 17 deduction (attach Form 7205) .... 27b Total expenses before expenses for business use of home. Add lines 8 through 27b 28 28 955 Tentative profit or (loss). Subtract line 28 from line 7 29 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 30 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. 31 -955 s If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule 32a All investment is at risk.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

Form 1041, line 3.

SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on

at risk.

Some investment is not

32b

**Passive Activity Loss Limitations** 

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

OMB No. 1545-1008

Identifying number

partment of the Treasury ernal Revenue Service ame(s) shown on return

Go to www.irs.gov/Form8582 for instructions and the latest information.

Attachment

|                |  | •                           |  |                              | 910                                     |   | <u> </u>               |
|----------------|--|-----------------------------|--|------------------------------|---|---|------------------------|
| Part I         | 2023 Passive Activity Loss   |                             |  |                              |   |   |                        |
|                |  |                             | i I  | tion see Special             |   |   |                        |
| ontal Real F   | etate Activities With Active Particip  | pation (For the delimite    | on of active participa                           | Mon, see Special             |   |   |                        |
|                |  |                             |  |                              |   |   |                        |
|                | (optor the amount  | folfi Fait iv, column (-    | ))) <sub></sub>                                  | 1a   1                       | ,022                                    |   |                        |
|                |  | 1 Pari IV. Colullii (97)    |  | 16                           | 7                                       |   |                        |
|                | Incres (enter the amo  | ווון ווטווו דמוניס, סטישיי  | *** \-//   |                              | 1                                       | d                                       | -1,022                 |
| C Prior ye     | ears' unallowed losses (efficiently and annumental lines 1a, 1b, and 1c  |                             | <u> </u>   | <u> </u>                     |   |   |                        |
|                |  |                             |  | 1 1                          |   |   |                        |
|                |  | from Part V, column (a      | ))) <sub></sub>                                  | 2a                           |   |   |                        |
|                | ( tare (among the amount tro)  | TIPAIL V. COLUMN (5)        |  | 2b (                         |   |   |                        |
|                |  | ilint froili Pait V, coluit | (~//   | 2c (                         |   | 2d                                      |                        |
| c Prior y      | ne lines 2a, 2b, and 2c  |                             |  | <u> </u>                     | <del>+</del>                            | -                                       |                        |
|                |  |                             |  |                              |   | l                                       |                        |
| 3 Combi        | ine lines 1d and 2d and subtract any part in the state of | n with your return; all k   | osses are allowed, i                             | ncluding any                 | İ                                       | ļ                                       |                        |
| zero o         | r more, stop here and include this forr<br>rear unallowed losses entered on line   | 1c or 2c. Report the los    | sses on the forms a                              | nd schedules                 | 1                                       |   | -1,022                 |
| prior y        | ear unallowed losses entered on line   | 10 01 20. Nopole III        |  |                              | L                                       | 3                                       |                        |
|                | ally used  |                             | ******   |                              |   |   |                        |
| If line        | 3 is a loss and: • Line 1d is a los  |                             | r more), skip Part II                            | and go to line 10.           |   |   |                        |
|                | • Line 2d is a los   | s (and line to is zero o    | th vour spouse at a                              | ny time during the year,     | do not com                              | plete                                   |                        |
| Caution: If    | Line 2d is a los your filing status is married filing sepa   | trately and you lived wi    | (ii your openin                                  | ·                            |   |   |                        |
| Part II. Inste | ead, go to line 10.  Special Allowance for Re  | 4-1 Deal Estate             | Activities With                                  | Active Participation         | วท                                      |   |                        |
| Part II        | Special Allowance for Re   | ental Real Estate           | See instructions for                             | an example.                  |   |   | 1,022                  |
|                | Note: Enter all numbers in Part I  | as positive amounts.        | OCC IIIDA COMO                                   |                              |   | 4                                       | 1,022                  |
| 4 Enter        | af the loss on line 1d or  | the loss on line 3          |  | 15                           | 50,000                                  |   |                        |
|                |  | see instructions            |  | 6                            | 38,606                                  |   |                        |
|                | um a columnad groce income bull  | not less than zero. Ge      | C mondone  |                              |   |   |                        |
| Note           | r modified adjusted gross income, but<br>e: If line 6 is greater than or equal to li   | ne 5, skip lines 7 and 8    | and enter -0-                                    |                              |   |   |                        |
| on li          | ne 9. Otherwise, go to line 7.   |                             |  | 7 1:                         | 11,394                                  | <b>/</b>                                |                        |
| 7 Subi         | tract line 6 from line 5   |                             |  |                              |   | 8                                       | 25,000                 |
| 7 Sub          | tract line 6 from line 5<br>iply line 7 by 50% (0.50). <b>Do not</b> ente  | r more than \$25,000. I     | f married filing sepa                            | rately, see ilistructions    |   | 9                                       | 1,022                  |
| 8 Mult         | er the smallerof line 4 or line 8. If line   | 3 includes any CRD, s       | ee instructions                                  |                              | <u> </u>                                |   |                        |
|                |  |                             |  |                              |   | 10                                      |                        |
| Part II        |  | a and enter the total       |  | to store to find             |   |   |                        |
| 10 Add         | I the income, if any, on lines 1a and 2 all losses allowed from all passive a  | activities for 2023. Add    | d lines 9 and 10. Se                             | e instructions to find       |   | 11                                      | 1,022                  |
| 11 Tot         | how to report the losses on your tax   | return                      |  |                              |   | <del></del>                             |                        |
|                |  | ore Part I, Lines           | la, 1b, and 1c.                                  | See instructions.            | т                                       |   |                        |
| Part l         | Complete This Talt 50  | Curren                      | t vear   | Prior years                  |   | Overa                                   | ill gain or loss       |
|                |  | Curren                      |  | 4 > Un allowed               | <del> </del>                            |   | (-) 1 000              |
|                | Name of activity   | (a) Net income              | (b) Net loss                                     | (c) Unallowed loss (line 1c) | (d) (                                   | Gain                                    | (e) Loss               |
|                |  | (line 1a)                   | (line 1b)  | 1055 (1116-10)               | +                                       |   |                        |
|                |  |                             |  | _ [                          |   |   | 511                    |
|                |  |                             | 51   | <u>.1 </u>                   | <del></del>                             |   |                        |
|                |  |                             |  |                              |   |   | 511                    |
| -1102          | TOT LEGI   | T                           | 51   | .1                           |   |   |                        |
|                |  | <u> </u>                    |  | Ì                            |   |   |                        |
|                |  |                             |  |                              |   |   |                        |
|                |  |                             |  |                              | 1                                       |   |                        |
|                |  | }                           | 1  |                              |   |   |                        |
|                |  | <del> </del>                | <del>                                     </del> |                              |   |   |                        |
|                |  |                             |  |                              |   | ana ang ang ang ang ang ang ang ang ang |                        |
|                |  | <del></del>                 | +  |                              |   |   |                        |
|                |  | 1                           | 1,0  | 22                           |   |   | Form <b>8582</b> (2023 |
|                |  |                             |  |                              | 200000000000000000000000000000000000000 |   |                        |

| Form <b>1040</b>               | Passive Activity               | ty Deduction Work         | sheet                    |               | 2023                      |
|--------------------------------|--------------------------------|---------------------------|--------------------------|---------------|---------------------------|
| me                             |                                |                           |                          | Taxpayer Id   | lentification Nun         |
| Activity                       |                                |                           |                          | 77.1          |                           |
| Type w                         |                                |                           | · — · — —                | m <u>K1</u>   | Unit _<br>on of Activity  |
| , pc                           | Regular T                      | ax Loss Calculations      | Eliti                    | re Dispositio | ni or Activity            |
|                                | Prior Year<br>Suspended Losses | Current Year<br>Generated | Current Year<br>Utilized |               | ended Losses<br>Next Year |
| Operating                      |                                | 511                       | 51:                      | 1             |                           |
| Short-term capital loss        |                                |                           |                          |               |                           |
| Long-term capital loss         |                                |                           |                          |               |                           |
| 28% rate capital loss          |                                | -                         |                          |               |                           |
| Section 1231 loss              |                                |                           |                          |               |                           |
| Ordinary business loss         |                                |                           |                          |               |                           |
| Other Losses - 1040 Schedule 1 |                                |                           |                          | -             |                           |
|                                | Alternative Mini               | mum Tax Loss Calcula      | ations                   |               |                           |
|                                | Prior Year<br>Suspended Losses | Current Year<br>Generated | Current Year<br>Utilized |               | ended Losses<br>Next Year |
| Operating                      |                                | 511                       | 51:                      | 1             |                           |
| Short-term capital loss        |                                |                           |                          |               |                           |
| Long-term capital loss         |                                |                           |                          |               |                           |
| 28% rate capital loss          |                                |                           |                          |               |                           |
| Section 1231 loss              |                                |                           |                          |               |                           |
| Ordinary business loss         |                                |                           |                          |               |                           |
| Other Losses - 1040 Schedule 1 |                                |                           |                          |               |                           |

| Schedule <b>E</b>               |                                       | K-1 F          | Reconciliati |               | 2023        |                 |                         |                 |                |      |
|---------------------------------|---------------------------------------|----------------|--------------|---------------|-------------|-----------------|-------------------------|-----------------|----------------|------|
| Name                            |                                       |                |              |               |             |                 | Taxpayer Identification | Number -        |                |      |
| Entity Name                     |                                       |                | EIN 87-      | 3318690       | Entity Type | Partnership     | Scre                    | en K1           | K1 Unit        | 2.   |
| Activity                        |                                       |                | Passive Ad   | ctivity Type  |             |                 | Er                      | ntire dispositi | on of activity |      |
|                                 | Screen K1QBI                          | QBI Items from | Basis Limit  | At-risk Limit | Passive     | Qualified       | Prior Year S            | uspended QB     | I Losses Allo  | wed  |
| Qualified Business Income       | Amount                                | Schedule K-1   | Adjustment   | Adjustment    | Limitation  | Business Income | Passive / 179           | Basis           | At-            | risk |
| Ordinary business inc/-loss     |                                       |                |              | L             |             |                 |                         |                 |                |      |
| Net rental real estate inc/-los | s -511                                | -511           |              |               |             | -511            |                         |                 |                |      |
| Other net rental income/-loss   |                                       |                |              |               |             |                 |                         |                 |                |      |
| Royalties                       |                                       |                |              |               |             |                 |                         |                 |                |      |
| Section 1231 gain (loss)        |                                       |                |              |               | _           |                 |                         |                 |                |      |
| Section 179 expense             |                                       |                |              |               |             |                 |                         |                 |                |      |
| Disallowed Section 179 exp      |                                       |                |              |               |             |                 |                         |                 |                |      |
| Other income (loss)             |                                       |                |              | <u> </u>      |             |                 |                         |                 |                |      |
| Other income/-loss Form 10      | 40                                    |                |              |               |             |                 |                         |                 |                |      |
| Reserved                        | · · · · · · · · · · · · · · · · · · · |                |              | <u> </u>      |             |                 |                         |                 |                |      |
| Other deductions                | 38534345                              |                |              |               |             |                 | _                       |                 |                |      |
| 4797 ordinary income / -loss    |                                       |                |              |               |             |                 |                         |                 |                |      |
| Depletion                       |                                       |                |              |               |             |                 |                         |                 |                |      |
| UPE + Debt financed acquis      | t                                     |                |              |               |             |                 |                         |                 |                |      |
| Deductible part of SE tax       |                                       |                |              |               |             |                 |                         |                 |                |      |
| Self-employed health insura     | nce                                   |                |              |               |             |                 |                         |                 |                |      |
| Self-employed qualified plan    | S                                     |                |              |               |             |                 |                         |                 |                |      |
| Ordinary gains on distributio   |                                       |                |              |               |             |                 |                         |                 |                |      |
| otal Qualified Business Income  |                                       |                |              |               |             | -511            |                         |                 |                |      |

Form 8995 or 8995-A Qualified business net (loss) carryforward from prior years Form 8995, line 3 or Form 8995-A (Schedule C), line 2

| Suspended Loss Carryforwards | Pre -TCJA<br>Passive | Post- TCJA<br>Passive | Pre -TCJA<br>Basis | Post - TCJA<br>Basis | Pre -TCJA<br>At-Risk | Post-TCJA<br>At-Risk | Other carryovers |
|------------------------------|----------------------|-----------------------|--------------------|----------------------|----------------------|----------------------|------------------|
| Ordinary business loss       |                      |                       |                    |                      |                      |                      |                  |
| Net rental real estate loss  |                      |                       |                    |                      |                      |                      |                  |
| Other net rental loss        |                      |                       |                    |                      |                      |                      |                  |
| Section 179 expense          |                      |                       |                    |                      |                      |                      |                  |
| Depletion                    | ]                    |                       |                    |                      |                      |                      |                  |
| Section 59(e)(2) expenditure |                      |                       |                    |                      |                      |                      |                  |
| Preproductive period exp     |                      |                       |                    |                      |                      |                      |                  |
| Reforestation expense ded    |                      |                       |                    |                      |                      |                      |                  |
| Other deductions             |                      |                       |                    |                      |                      |                      | 7                |
| Other losses - Schedule E    |                      |                       |                    |                      |                      |                      |                  |
| Dependent care expense       |                      |                       |                    |                      |                      |                      |                  |
| 4797 - Ordinary loss         |                      |                       |                    |                      |                      |                      |                  |
| Other losses - 1040 Sch 1    |                      |                       |                    |                      |                      |                      |                  |
| Section 1231 loss            |                      |                       |                    |                      |                      |                      |                  |

# **Federal Statements**

# Form 8582, Passive Activity Income and Allowed Losses

| Activi<br>Nam      |            | Unit# | Current Year<br>Net Income | C   | Current Year<br>Net Loss | Prior Year<br>Unallowed Loss | Unallowed<br>Loss | I<br>     | Allowed<br>Loss | Form<br>Location |
|--------------------|------------|-------|----------------------------|-----|--------------------------|------------------------------|-------------------|-----------|-----------------|------------------|
| Keller Properties, | LLC<br>K-1 | 1     | \$                         | \$  | 511                      | \$                           | \$                | \$        | 511             | Sch E Part II    |
| Keller Properties, |            | 2     |                            | _   | 511                      |                              |                   |           |                 | Sch E Part II    |
| Total              |            |       | \$ 0                       | \$_ | 1,022                    | \$ 0                         | \$                | 0 \$<br>= | 1,022           |                  |