Filing Status Single Head of household (HOH) Check only Married filing jointly (even if only one had income) 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: Qualifying surviving spouse (QSS) Digital Anny time during 2023, did your (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 Someone can claim: You as a dependent Your spouse as a dependent Yes No Status Were born before January 2, 1959 Are blind Spouse iteraties on a separate return or you were a dual-status alen Age/Blindness You: Were born before January 2, 1959 Are blind Spouse iteraties or aseparate return or you were a dual-status alen Add check In total amount from Form(s) W-2, box 1 (see instructions) In the center of the dependent iteration and check In total amount from Form(s) W-2, box 1 (see instructions) In the center of the dependent iteration and check In the center of the dependent iteration and check In total amount from Form(s) W-2, box 1 (see instructions) In the center of the dependent iteration and check In the center of the dependent iter	E1040		artment of the Treasury—Internal Revenue Servi S. Individual Income Ta)		turn	202	3	OMB No. 1545	5-0074	IRS Use C)nly—Do	o not wr	ite or sta	ple in t	his space.
If joint return, spoces's first name and middle initial Last name Spoces's social security number Home addeess (number and streed, If you have a P-O. box, see instructions. Apt. no. Precidential Election Campaig City, town, or post office. If you have a P-O. box, see instructions. State 2/P code Spoces's Spoces Spoces's Spoces's Spoces's Spoces's Spoces's Spoces's	For the year Jan	. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ing			, 20	Se	e sep	arate i	nstru	ctions.
Home addities (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Comparison City, town, or post difice. If you have a foreign address, also complete spaces below. State ZIP code Creak thread fills in all fills of the figure of the state o	Your first name	and m	iddle initial	Last r	name						Your social security nu				number
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you ary our or you to go to this fund. Checking a box below will not change box below will not change your tax or refund. Freign country name Foreign province/state/country Foreign postal code Your as or refund. Filing Status Single Head of household (HOH) Warried filing sequences to the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying servicing sequences; or (b) sell, exchange, or cherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Ves No Standard Someone can claim: You a digital asset? (See instructions.) Ves No Standard Someone can claim: You a digital asset? (See instructions.) Ves No Dependents Someone can claim: You a digital asset? (See instructions.) Ves No Married filing sequences on a separate return or you were a dual-status allein Spouse: Improvement (See instructions) Ves No Dependents Social security (See instructions) 1a Improvement (See instructions) 1a Improvement (See instructions) 1a Improvement (See instructions) 1a Improvement (See instructions) 1a Improveme	If joint return, sp	oouse'	s first name and middle initial	Last r	name						Sp	ouse's	social	secu	rity number
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP spouse of filling jointly, want 32 Foreign country name Foreign post-code Foreign post-code spouse of filling jointly, want 32 Filling Status Single Head of household (HOH) spouse (CSS) Check only Married filling jointly (wen if Any one had income) Outalifying surviving spouse (CSS) 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 Any time during 2023, di you, only necesive (as a reward, award, or payment for property or service); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes . No Standard Spouse interimes on a segarate return or you were a dual-status alen Age/Bindness You: Yes . No Deduction If point and the set of qualities for (see instructions): (g) Social security (g) Relationship (g) Coll ascredit Credit or dependent: box if qualities for (see instructions) Uncorne 1a Total amount from Form(9) W-2, box 1 (see instructions) 1a Intertore of the dependent dependent: box if qualities for (see instructions) 1a Vary 2 news. Abb Dependents See instructions) </td <td colspan="7">Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Prr</td> <td>esider</td> <td>tial Ele</td> <td>ction</td> <td>Campaign</td>	Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Prr							esider	tial Ele	ction	Campaign				
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Everigin country name Foreign province/state/county Foreign postal coordinate/county Foreign postal coor	City, town, or p	ost offi	ice. If you have a foreign address, also co	mplete	spaces be	low.	Sta	te	ZIP c	ode	to	go to	this fun	id. Cł	necking a
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Check only one box.	Filing Status	; [Single					Head of h	ouseh	old (HOH)					
one box. Married filing separately (MFS) Qualifying purvices (QSS) 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)? (Bee instructions.) Yes No Standard Someone can calmin: You as a dependent Yes No Standard Someone can calmin: You as a dependent Yes No Dependents (see instructions): (a) Check the box if qualifies for lese instructions is the instructions is in an analytic service instructions in a digital asset? (a) Check the box if qualifies for lese instructions is check differed analytic service instructions in a digital asset (or a financial interest in	-] Married filing jointly (even if only or	ne hao	d income)			_							
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If more If more If more If more than four dependents, see instructions Image: See instructions Image: See instructions and check Image: See instructions Image: See instructions Image: See instructions Image: See instructions Attach Forn(s) Household employee wages not reported on Form(s) W-2. Image: See instructions Image: See instructions Image: See instructions W-28 and 1099-Rift tax Household employee mayments not reported on Form(s) W-2 (see instructions) Image: See instructions Image: See instructions Image: See instructions W-28 and 1099-Rift tax Image: See instructions W-22, see Image: See instructions Image: See instructio	Dependents	s (see	instructions):		(2) 5	Social security		(3) Relations	nip (4) Check the	e box if	qualif	ies for (s	see in	structions):
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Surviving spose, \$27,700 10 Adjustments to income from Schedule 1, line 26 10 Head of household, \$20,800 11 Subtract line 10 from line 9. This is your adjusted gross income 11 \$20,800 12 Standard deduction or itemized deductions (from Schedule A) 12 If you checked any box under Standard Deduction, registration 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 14 Add lines 12 and 13 14 14	Qualifying										•				
 Head of household, 11 Subtract line 10 from line 9. This is your adjusted gross income It you checked any box under Standard deduction or itemized deductions (from Schedule A) Usub tract line 10 from line 9. This is your adjusted gross income Standard deduction or itemized deductions (from Schedule A) Qualified business income deduction from Form 8995 or Form 8995-A Add lines 12 and 13 Add lines 12 and 13 	\$27,700				•										
\$20,800 12 Standard deduction or itemized deductions (from Schedule A) 12 • If you checked any box under Standard Deduction, standard Deduction, reprint times 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 14 Add lines 12 and 13 14 14															
any box under Standard Deduction,13Qualified business income deduction from Form 8995 or Form 8995-A1314Add lines 12 and 131314	\$20,800	12	Standard deduction or itemized	deduo	ctions (fro	m Schedule	A)					12			
Deduction, 14 Add lines 12 and 13	any box under	13	Qualified business income deduction	ion fro	m Form 8	995 or Form	899	5-A			•	13			
. ³⁰⁰ Ilsu doubles / 15 Subtract line 14 from line 11. If zero or less, enter -0- This is your taxable income	Deduction,										•				
For Disclosure Privacy Act and Panerwork Reduction Act Notice see senarate instructions		15 Definition						taxable incon				15		- 4	040 (000)

Form 1040 (2023)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 🗌 8814	4 2 4972	3		16	
Credits	17	Amount from Schedule 2, lin	ie3					17	
	18	Add lines 16 and 17						18	
	19	Child tax credit or credit for	other dependent	ts from Schedu	ule 8812			19	
	20	Amount from Schedule 3, lir	e8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	
	23	Other taxes, including self-e	mployment tax,	from Schedule	2, line 21 .			23	
	24	Add lines 22 and 23. This is	your total tax					24	
Payments	25	Federal income tax withheld							
	а	Form(s) W-2				25a			
	b	Form(s) 1099				25b			
	с	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	
If you have a	26	2023 estimated tax payment	ts and amount a	pplied from 20	22 return			26	
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lir	ie 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	yments and re	fundable credits		32	
	33	Add lines 25d, 26, and 32. T						33	
Refund	34	If line 33 is more than line 24	l, subtract line 2	4 from line 33.	This is the amo	unt you overpaid		34	
	35a	Amount of line 34 you want	refunded to you	I. If Form 8888	is attached, ch	eck here	🗆	35a	
Direct deposit?	b	Routing number Checking Savings							
See instructions.	d	Account number							
	36	Amount of line 34 you want a	applied to your :	2024 estimate	dtax	36			
Amount	37	Subtract line 33 from line 24							
You Owe		For details on how to pay, g	o to <i>www.irs.go</i> v	//Payments or	see instructions			37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party		you want to allow another	•						_
Designee		tructions					Complete		No
	De: nar	signee's ne		Phone no.			sonal identi hber (PIN)	ification	
Sign		der penalties of perjury, I declare tl	nat I have examined		accompanying scl		. ,	the best	of my knowledge and
Here	bel	ief, they are true, correct, and com	plete. Declaration of	of preparer (other	than taxpayer) is	based on all informat	ion of whic	h prepar	er has any knowledge.
nere	You	ur signature		Date	Your occupation				nt you an Identity
								ection P	IN, enter it here
Joint return? See instructions.		ouse's signature. If a joint return, I	ath must sign	Date		tion	`	,	nt your spouse an
Keep a copy for	Spo	ouse's signature. It a joint return, i	our must sign.	Dale	Spouse's occup				ection PIN, enter it here
your records.							(see	inst.)	
	Pho	one no.		Email address					
Daid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:
Paid Broporor									Self-employed
Preparer	Firr	n's name					Pho	ne no.	
Use Only	Firr	n's address					Firm	ı's EIN	
Go to www.irs.ac	v/Form	1040 for instructions and the late	st information						Form 1040 (2023)

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

Form **1040** (20)

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

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Fo Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Par	t 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	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta		5	
6	Farm income or (loss). Attach Schedule F.		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
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	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	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 (<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t	_	
u	Wages earned while incarcerated	8u	-	
z	Other income. List type and amount:			
~	Tatal athening and Adal lines Os they at O	8z		
9	Total other income. Add lines 8a through 8z.	· · · · · · · ·	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Ente 1040, 1040-SR, or 1040-NR, line 8		10	
For Pa	perwork Reduction Act Notice, see your tax return instructions. Cat. No.	71479F	Schedu	ile 1 (Form 1040) 2023

Par	t II Adjustments to Income		
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government		
	officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
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		
С	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:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8l from the		
	rental of personal property engaged in for profit		
С	Nontaxable amount of the value of Olympic and Paralympic medals		
_	and USOC prize money reported on line 8m	-	
d	Reforestation amortization and expenses	-	
е	Repayment of supplemental unemployment benefits under the Trade		
	Act of 1974	-	
f	Contributions to section 501(c)(18)(D) pension plans	-	
g	Contributions by certain chaplains to section 403(b) plans	-	
h	Attorney fees and court costs for actions involving certain unlawful		
	discrimination claims (see instructions)	-	
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 Housing deduction from Form 2555 255	-	
J	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	-	
ĸ	1041)		
-	Other adjustments. List type and amount:	-	
Z	24z		
25	Total other adjustments. Add lines 24a through 24z	25	
25 26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on	25	
20	Form 1040, 1040-SR, or 1040-NR, line 10	26	
		-	le 1 (Form 1040) 2023

SCHEDULE	2
(Form 1040)	

Additional Taxes

OMB No. 1545-0074 2023

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

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

Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Attachment Sequence No. 02 Your social security number

Pa	rt I Tax	
1	Alternative minimum tax. Attach Form 6251	1
2	Excess advance premium tax credit repayment. Attach Form 8962	2
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .	3
Pa	t II Other Taxes	
4	Self-employment tax. Attach Schedule SE	4
5	Social security and Medicare tax on unreported tip income.Attach Form 4137 5	
6	Uncollected social security and Medicare tax on wages. AttachForm 89196	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.	
	If not required, check here \ldots	8
9	Household employment taxes. Attach Schedule H	9
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10
11	Additional Medicare Tax. Attach Form 8959	11
12	Net investment income tax. Attach Form 8960	12
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15
16	Recapture of low-income housing credit. Attach Form 8611	16
	(c	ontinued on page 2,
For Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71478U	Schedule 2 (Form 1040) 2023

Par	t II Other Taxes (continued)			
17	Other additional taxes:			
а	Recapture of other credits. List type, form number, and amount:			
		17a		
b	Recapture of federal mortgage subsidy, if you sold your home			
		17b	-	
	Additional tax on HSA distributions. Attach Form 8889	17c	-	
a	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
е	Additional tax on Archer MSA distributions. Attach Form 8853 .	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
I	Tax on accumulation distribution of trusts	171		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
0	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	170		
р	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount:			
		17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Reserved for future use		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxe on Form 1040 or 1040-SP, line 23, or Form 1040-NP, line 23b		01	
	on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21 Schedu	ule 2 (Form 1040) 2023

Department of the Treasury

Additional Credits and Payments

OMB No. 1545-0074

Attachment Sequence No. 03

3

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

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

Internal Revenue Service Go to www.irs.gov/Fo Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

20

Par	t I Nonrefundable Credits				
1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 244 Form 2441	e 11. Attach	2		
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32	2.		5b	
6	Other nonrefundable credits:				
а	General business credit. Attach Form 3800	6a		_	
b	Credit for prior year minimum tax. Attach Form 8801	6b		_	
С	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
е	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g		-	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		-	
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		-	
Ι	Amount on Form 8978, line 14. See instructions	61		_	
m	Credit for previously owned clean vehicles. Attach Form 8936 .	6m		_	
Z	Other nonrefundable credits. List type and amount:				
		6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1	040,	1040-SR, or		
	1040-NR, line 20	• •		8	und on normal O
			(00	חווות	ued on page 2)

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2023

Par	t II Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions) .		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
а	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
Z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through	13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31		15	
			Schodu	lo 3 (Earm 1040) 2023

Schedule 3 (Form 1040) 2023

SCHEDULE A (Form 1040)

Department of the Treasury

Itemized Deductions

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

3

Go to www.irs.gov/ScheduleA for instructions and the latest information. Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Internal Revenue Service Name(s) shown on Form 1040 or 1040-SR

Attachment Sequence No. 07 Your social security number

20

Medical		Caution: Do not include expenses reimbursed or paid by others.			
and	1	Medical and dental expenses (see instructions)	1		
Dental	2	Enter amount from Form 1040 or 1040-SR, line 11 2			
Expenses	3	Multiply line 2 by 7.5% (0.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0		4	
Taxes You		State and local taxes.			
Paid		State and local income taxes or general sales taxes. You may include			
	c	either income taxes or general sales taxes on line 5a, but not both. If			
		you elect to include general sales taxes instead of income taxes,			
		check this box	5a		
	b	State and local real estate taxes (see instructions)	5b		
		State and local personal property taxes	5c		
		IAdd lines 5a through 5c	5d		
		Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing			
		separately)	5e		
	6	Other taxes. List type and amount:			
	•		6		
	7	Add lines 5e and 6		7	
Interest		Home mortgage interest and points. If you didn't use all of your home		-	
You Paid	U	mortgage loan(s) to buy, build, or improve your home, see			
Caution: Your		instructions and check this box			
mortgage interest	a	Home mortgage interest and points reported to you on Form 1098.			
deduction may be limited. See	•	See instructions if limited	8a		
instructions.	ŀ	Home mortgage interest not reported to you on Form 1098. See			
		instructions if limited. If paid to the person from whom you bought the			
		home, see instructions and show that person's name, identifying no.,			
		and address	8b		
	c	Points not reported to you on Form 1098. See instructions for special			
		rules	8c		
	c	Reserved for future use	8d	1	
	e	Add lines 8a through 8c	8e		
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
	10	Add lines 8e and 9		10	
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more, see			
Charity		instructions	11		
Caution: If you	12	Other than by cash or check. If you made any gift of \$250 or more,			
made a gift and got a benefit for it,		see instructions. You must attach Form 8283 if over \$500	12		
see instructions.		Carryover from prior year	13		
	14	Add lines 11 through 13		14	
Casualty and	15	Casualty and theft loss(es) from a federally declared disaster (other			
Theft Losses		disaster losses). Attach Form 4684 and enter the amount from line 1			
		instructions		15	
Other	16	Other-from list in instructions. List type and amount:			
Itemized					
Deductions				16	
Total	17	Add the amounts in the far right column for lines 4 through 16. Also, e			
Itemized		Form 1040 or 1040-SR, line 12		17	
Deductions	18	If you elect to itemize deductions even though they are less than your			
		check this box	🔲		

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2023

SCHEDULE	В
(Form 1040))

Department of the Treasury Internal Revenue Service

Interest and Ordinary Dividends

OMB No. 1545-0074

Attach to Form 1040 or 1040-SR.

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

2023 Attachment Sequence No. 08

Name(s) shown on r	eturn		Your	social securi	ity number
Part I Interest	1	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 pasial acquirity number and addresses		Ame	ount
(See instructions and the Instructions for Form 1040, line 2b.)		interest first. Also, show that buyer's social security number and address:			
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			1		
payer and enter the total interest shown on that form.					
	2 3	Add the amounts on line 1	2		
	4	Attach Form 8815. .	3 4		
		If line 4 is over \$1,500, you must complete Part III.	-	Am	ount
Part II	5	List name of payer:			
Ordinary Dividends					
(See instructions and the Instructions for Form 1040, line 3b.)			5		
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	6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6		
on that form.	Note:	If line 6 is over \$1,500, you must complete Part III.		•	
Part III		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary d			d a foreign
Foreign		int; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreigr	i ii ust	•	,
Accounts	_		_		Yes No
and Trusts Caution: If required, failure to file FinCEN Form 114 may result in substantial		At any time during 2023, did you have a financial interest in or signature authority of account (such as a bank account, securities account, or brokerage account) locat country? See instructions	ed in and	a foreign Financial	
penalties. Additionally, you may be required to file Form 8938, Statement of	b		 -ies) v	 vhere the	
Specified Foreign Financial Assets. See instructions.	8	During 2023, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes," you may have to file Form 3520. See instructions	ransfe	eror to, a	

SCHEDULE	С
(Form 1040)	

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 2023

Interna	I Revenue Service of proprietor	Go to www	<i>.irs.gov/ScheduleC</i> for inst	tru	ctions and the latest information.	_	ocial	securi	Seq	chment uence No umber (
A	Principal business or profession	on, includir	ng product or service (see ins	stru	ictions)	в	Ente	er code	from	instruct	ions
c	Business name. If no separate	e business	name, leave blank.				Emp	loyer ID	num	ber (EIN)) (see instr.)
Е	Business address (including s	uite or roor	n no.)								
	City, town or post office, state	e, and ZIP	code								
F	0 17	Cash	(2) Accrual (3)	0	Other (specify)						
G					2023? If "No," see instructions for I						∐ No
н			-		(.) 10000 0						
					(s) 1099? See instructions					_ Yes	∐ No □ No
Par		erequired		•	<u></u>	•			•	1es	
1	Gross receipts or sales. See i				this income was reported to you or		1				
2						- 1	2				
3						Ē	3				
4	Cost of goods sold (from line	42)				. [4				
5	Gross profit. Subtract line 4 f	from line 3				. [5				
6	Other income, including feder	al and stat	e gasoline or fuel tax credit o	or re	efund (see instructions)		6				
7	Gross income. Add lines 5 ar	nd 6			<u> </u>		7				
Par		<u> </u>	or business use of your h		me only on line 30.	_					
8	Advertising	8	18		Office expense (see instructions)	- F	18				
9	Car and truck expenses		19		Pension and profit-sharing plans	·	19				
10	(see instructions)	9	20		Rent or lease (see instructions):		00-				
10 11	Commissions and fees . Contract labor (see instructions)	10		a b	Vehicles, machinery, and equipmen Other business property	- T	20a 20b				
12		12	21		Repairs and maintenance	- T	200				
13	Depreciation and section 179		22		Supplies (not included in Part III)	- F	22				
	expense deduction (not		23		Taxes and licenses		23				
	included in Part III) (see instructions)	13	24	Ļ	Travel and meals:						
14	Employee benefit programs			а	Travel	. [24a				
	(other than on line 19)	14	1	b	Deductible meals (see instructions)	24b				
15	Insurance (other than health)	15	25	5	Utilities		25				
16	Interest (see instructions):		26	;	Wages (less employment credits)		26				
а	Mortgage (paid to banks, etc.)	16a	27a	a	Other expenses (from line 48) .	•	27a				
b	Other	16b	I	b	Energy efficient commercial bldgs						
17	Legal and professional services	17			deduction (attach Form 7205) .	_	27b				
28 29					3 through 27b	·	28 29				
30					nses elsewhere. Attach Form 8829		25				
00	unless using the simplified me Simplified method filers only	ethod. See	instructions.	•							
	and (b) the part of your home	used for b	usiness:		. Use the Simplified	-					
	Method Worksheet in the inst	ructions to	figure the amount to enter or	n li	ne 30		30				
31	Net profit or (loss). Subtract	line 30 fror	n line 29.		,						
	• If a profit, enter on both Sch checked the box on line 1, se	-					31				
••	• If a loss, you must go to lin				J						
32	If you have a loss, check the l	box that de	scribes your investment in th	nis	activity. See instructions.						
	• If you checked 32a, enter th SE, line 2. (If you checked the Form 1041, line 3.	box on line	1, see the line 31 instructions	s.) E	Estates and trusts, enter on		32a 32b	Sor	ne ir		s at risk. ent is not
	 If you checked 32b, you mu 	et attach F	orm 6198 Your loss may be	a lir	nited /			at r	isk.		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedu	le C (Form 1040) 2023			Page 2
Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (att	ach ex	planation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor If "Yes," attach explanation	ry?	. 🗌 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part				
43	When did you place your vehicle in service for business purposes? (month/day/year) / /			
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your	vehicle	e for:	
а	Business b Commuting (see instructions) c (Other		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	🗌 No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	🗌 No
47a	Do you have evidence to support your deduction?		🗌 Yes	🗌 No
b	If "Yes," is the evidence written?		🗌 Yes	No No
Part	V Other Expenses. List below business expenses not included on lines 8–26, line	27b,	or line 30.	
		1		
48	Total other expenses. Enter here and on line 27a	48	1	

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

23

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* for instructions and the latest information.

Attachment Sequence No. **12**

20

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social	security	number
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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 vo	our gain c	or loss.

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

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustment to gain or loss Form(s) 8949, F line 2, column	from Part I,	(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 Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term gain from Form 6252 and short-term gain or (I	oss) from Forms 4	684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	iy, from line 8 of y	our Capital Loss	Carryover	6	()
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwis				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.		(d) Proceeds	(e) Cost	(g) Adjustmen to gain or loss	from	(h) Gain or (loss) Subtract column (e) from column (d) and
	form may be easier to complete if you round off cents to e dollars.	(sales price)	(or other basis)	Form(s) 8949, I line 2, colum		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 Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked.					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			. ,	11	
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	dule(s) K-1	12	
13 Capital gain distributions. See the instructions						
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions						()
15	15					

Part	III Summary	
16	Combine lines 7 and 15 and enter the result	16
	• 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.	
	• If line 16 is a loss , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.	
	• 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.	
17	Are lines 15 and 16 both gains? Yes. Go to line 18.	
	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? 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. 	
	□ 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:	
	The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500)	21 ()
	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?	
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.	
	□ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

Schedule D (Form 1040) 2023

(Form	n 1040)	(From	rental real estate, royalties, pa	artnerships,	S corpora	tions, es	states,	trusts, REMI	Cs, etc.)	୭୯	023
	Attach to Form 1040, 1040-SR, 1040-NR, or 1041. al Revenue Service Go to www.irs.gov/ScheduleE for instructions and the latest information.						Attachment Sequence No. 13				
) shown on return		Go to www.irs.gov/Schedu		Your social						
Dor	lucomo		- From Dontol Dool Foto	ate and D							
Part	Note: If yo	u are in t	ss From Rental Real Esta the business of renting personal ss from Form 4835 on page 2, I	l property, us		e C . See	e instru	ctions. If you	are an indi	vidual, rep	ort farm
Α			ents in 2023 that would requi		e Form(s)	1099? \$	See ins	structions .		. 🗌 Ye	s 🗌 No
B	f "Yes," did you	or will y	you file required Form(s) 109	9?						. 🗌 Ye	s 🗌 No
1a	Physical addr	ess of e	each property (street, city, sta								
Α											
В											
C											
1b	Type of Proper (from list belov		For each rental real estate above, report the number				Fa	ir Rental Days		nal Use ays	QJV
Α		- /	personal use days. Check			Α		, .		. , .	
B			if you meet the requirement			B					
c			qualified joint venture. See	e instructior	IS.	C					
-	of Property:										
1	Single Family Re Multi-Family Re			m Rental	5 Lan 6 Roy			Self-Rental Other (desc			
	-				-			Propert			
Incon						Α		B	.163.		С
3				. 3		~		D			U
4											
		veu .		. 4							
Exper				5							
5	•		· · · · · · · · · · · · ·								
6		-	nstructions)								
7	-		ance								
8											
9											
10	-		ssional fees								
11	-										
12 13		-	d to banks, etc. (see instructi	/							
14					-						
15	• ••			. 15							
16				. 16							
17					-						
18			or depletion		-						
19	Othor (list)	-		10							
20	· · · · · · · · · · · · · · · · · · ·		ines 5 through 19								
21	•		line 3 (rents) and/or 4 (royalti								
21), see ir	nstructions to find out if you	must							
22	Deductible ren	tal real	estate loss after limitation, in structions)	f any,)	()	(
23a	Total of all amo	ounts re	eported on line 3 for all rental	l properties			23a				
b			eported on line 4 for all royalt		s		23b				
с			ported on line 12 for all prop				23c				
d			ported on line 18 for all prop				23d				
е			ported on line 20 for all prop				23e				
24	Income. Add p	ositive	amounts shown on line 21. I	Do not inclu	ude any lo	osses			. 24		
25	Losses. Add ro	yalty los	sses from line 21 and rental rea	al estate los	ses from li	ne 22. E	inter to	tal losses he	re 25	(
26	Total rental re	al acta	ate and royalty income or (loss) Com	hing lines	24 and	125 E	ntor the ree	ult		

Supplemental Income and Loss

eal estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .

SCHEDULE E

(Form 1040)

26

OMB No. 1545-0074

Schedu	le E (Form 1040) 2023			Attachmen	t Sequence No.	13					Page 2
Name(s) shown on return. Do not enter name and	d social security number	if show	vn on other :	side.			Your social security numb			ər
Cauti	on: The IRS compares amounts	reported on your t	ax ret	urn with a	mounts show	vn on S	Schedule(s) K-	1			
Part											
	Note: If you report a loss, re the box in column (e) on line amount is not at risk, you m	ceive a distribution, d 28 and attach the red	lispose quired	e of stock, basis com	or receive a loa	l report	a loss from an a	t-risk act			
27	Are you reporting any loss not passive activity (if that loss wa see instructions before comple	as not reported on	Form	ı 8582), o	r unreimburs	ed part		nses? If	you ans		
28	(a) Name		(b) I part	Enter P for tnership; S corporation	(c) Check if foreign	(0	I) Employer fication number	(e) C basis co	Check if omputation equired	(f) C any a	heck if mount is at risk
Α											
В											
C			_								
D	Dessive Income										
	Passive Income (g) Passive loss allowed	(h) Passive incom	ie	(i) Nonpa	assive loss allow		sive Income a (j) Section 179 exp		(k) Nonp	assive	income
	(attach Form 8582 if required)	from Schedule K-			Schedule K-1)		eduction from For		from Se		
<u>A</u>									<u> </u>		
B C				+							
29a	Totals										
b	Totals										
30	Add columns (h) and (k) of line	29a						30			
31	Add columns (g), (i), and (j) of li							31	()
32	Total partnership and S corp			s). Combii	ne lines 30 ar	nd 31		32	<u>i </u>		
Part	III Income or Loss From								(b) Emp	olover	
33		(a)	Name						identificatio		oer
Α											
В											
	(c) Passive deduction or loss allo	ncome and Loss	Passiv	e income		(e) Deduction or loss			(f) Other inc		om
	(attach Form 8582 if required			edule K-1		• •	hedule K-1	Schedule K-1			
<u>A</u>											
B	Tatala										
34a b	Totals				_			_			
35	Add columns (d) and (f) of line	34a						35			
36	Add columns (c) and (e) of line							36	()
37	Total estate and trust income	e or (loss). Combin	ne line	s 35 and	36			37			
Part	V Income or Loss From	Real Estate Mo	rtga	ge Inves	tment Con	duits (I Holde	r	
38	(a) Name	(b) identifio	Employ cation r	yei	(c) Excess inclus Schedules Q, I (see instruction	ine 2c	(d) Taxable in (net loss) fr Schedules Q,	om	(e) Ind Schedu	come fi I les Q , I	
39	Combine columns (d) and (e) o	nly. Enter the resul	t here	and inclu	ude in the tota	al on lir	e 41 below .	39	<u> </u>		
Part	-										
40	Net farm rental income or (loss	,		•					<u> </u>		
41	Total income or (loss). Combi 1 (Form 1040), line 5							41			
42	Reconciliation of farming a farming and fishing income rep (Form 1065), box 14, code B; S AN; and Schedule K-1 (Form 10	orted on Form 483 chedule K-1 (Form	5, line 1120	e 7; Scheo -S), box 1	dule K-1 7, code	2					
43	Reconciliation for real estate professional (see instructions reported anywhere on Form from all rental real estate activ	professionals. If), enter the net 1040, Form 1040-8	you w incom SR, o	vere a rea ne or (los r Form 1	Il estate ss) you 040-NR						

43

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. .

under the passive activity loss rules

Department of the Treasury

Self-Employment Tax

OMB No. 1545-0074

Attachment Sequence No. **17**

20

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

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

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

Social security number of person with self-employment income

Self-Employment Tax Part I

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form \$400 or more of other net earnings from self-employment, check here and continue with Part I		
Skip li	nes 1a and 1b if you use the farm optional method in Part II. See instructions.		
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b ()
Skip li	ne 2 if you use the nonfarm optional method in Part II. See instructions.		
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
С	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income5a		
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0	5b	
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2)and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines8b through 10, and go to line 118b through 10, and go to line 11		
b	Unreported tips subject to social security tax from Form 4137, line 10 8b		
С	Wages subject to social security tax from Form 8919, line 10 8c		
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3	12	
13	Deduction for one-half of self-employment tax.		
	Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15		

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2023

Schedule SE (Form 1040) 2023		Page 2
Part II Optional Methods To Figure Net Earnings (see instructions)		
Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$9,840, or (b) your net farm profits ² were less than \$7,103.		
14 Maximum income for optional methods	14	6,560
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.		
16 Subtract line 15 from line 14	16	
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	
¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B. ³ From Sch. C, line 31; and Sch. K-1 (Form 1065)	65), bo	x 14, code A.
² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A-minus the amount ⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065) you would have entered on line 1b had you not used the optional method.	ō), box	14, code C.

Schedule SE (Form 1040) 2023

Form 4137

Department of the Treasury

Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0074

Attach to your tax return.

Attachment Go to www.irs.gov/Form4137 for the latest information. Sequence No. 24 Internal Revenue Service Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips. Social security number 1 (a) Name of employer to whom you were required to (c) Total cash and (d) Total cash and (b) Employer but didn't report all your tips (see instructions) identification number charge tips you received charge tips you reported (see instructions) (including unreported tips) to your employer (see instructions) Α В С D Е 2 Total cash and charge tips you **received** in 2023. Add the amounts from line 1, 2 3 Total cash and charge tips you reported to your employer(s) in 2023. Add the amounts from line 1, 3 4 Subtract line 3 from line 2. You must include this amount on line 1c of Form 1040, 1040-SR, or 1040-NR. 4 5 Cash and charge tips you received but didn't report to your employer because the total was less than 5 6 Unreported tips subject to Medicare tax. Subtract line 5 from line 4 6 7 Maximum amount of wages (including tips) subject to social security tax . . . 7 160.200 Total social security wages and social security tips (total of boxes 3 and 7 8 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions) 8 9 9 Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips 10 as a federal, state, or local government employee, see instructions 10

11 11 12 12 13 Add lines 11 and 12. Enter here and include as tax on Schedule 2 (Form 1040), line 5; Form 1040-SS (sp), Part I, line 6; or Form 1040-SS, Part I, line 6. See your tax return instructions 13

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form4137.

What's New

For 2023, the maximum wages and tips subject to social security tax increases to \$160,200. The social security tax rate an employee must pay on tips remains at 6.2%.

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and selfemployment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. See the Instructions for Form 8959 for more information on the Additional Medicare Tax.

Purpose of form. Use Form 4137 only to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, 1040-SR, or 1040-NR, line 1c, By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Information, or Form 1099-NEC, Nonemployee Compensation, instead of CAUTION Form W-2, Wage and Tax Statement, because your

employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. You must also file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

Allocated tips. You must report all your tips from 2023, including both cash tips and noncash tips, as income on Form 1040, 1040-SR, or 1040-NR. Any tips you reported to your employer in 2023 are included in the wages shown on your Form W-2, box 1. Enter on Form 1040, 1040-SR, or 1040-NR, line 1c, only the tips you received in 2023 and didn't report to your employer. This should include any allocated tips shown on your Form(s) W-2, box 8, unless you have adequate records to show that your unreported tips are less than the amount in box 8. Although allocated tips are shown on your Form W-2, they aren't included in box 1 on that form and no tax is withheld from these tips.

Tips you must report to your employer. If you receive \$20 or more in cash tips (defined next), you must report 100% of those tips to your employer through a written report. Cash tips include tips paid by cash, check, debit card, and credit card. The written report should include tips your employer paid to you for charge customers, tips you received directly from customers, and tips you received from other employees under any tipsharing arrangement. If, in any month, you worked for two or more employers and received tips while working for each, the \$20 rule applies separately to the tips you received while working for each employer and not to the total you received. You must report your tips to your employer by the 10th day of the month following the month you received them. If the 10th day of the month falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next business day. For example, because August 10, 2024, is a Saturday, you must report your tips received in July 2024 by August 12, 2024.

Employees subject to the Railroad Retirement Tax Act. Don't use Form 4137 to report tips received for work covered by the Railroad Retirement Tax Act. To get railroad retirement credit, you must report these tips to your employer.

Payment of tax. Tips you reported to your employer are subject to social security and Medicare tax (or railroad retirement tax), Additional Medicare Tax, and income tax withholding. Your employer collects these taxes from wages (excluding tips) or other funds of yours available to cover them. If your wages weren't enough to cover these taxes, you may have given your employer the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there wasn't enough money to cover the social security and Medicare tax (or railroad retirement tax), your Form W-2 will also show the uncollected tax due in box 12 with codes A and B. See the instructions for Schedule 2 (Form 1040), line 13, to see how to report the tax due. If you worked in American Samoa, Guam, or the U.S. Virgin Islands, the amount of uncollected tax due is identified in box 12 on Form W-2AS, W-2GU, or W-2VI with codes A and B. If you worked in Puerto Rico, Form 499R-2/W-2PR shows the uncollected tax due in the boxes for "Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips" and "Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips." Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax isn't reported on Form W-2, box 12, with code B.

Penalty for not reporting tips. If you didn't report tips to your employer as required, you may be charged a penalty equal to 50% of the social security, Medicare, and Additional Medicare Taxes due on those tips. You can avoid this penalty if you can show (in a statement attached to your return) that your failure to report tips to your employer was due to reasonable cause and not due to willful neglect.

Additional information. See Pub. 531, Reporting Tip Income. See Rev. Rul. 2012-18 for guidance on taxes imposed on tips and the difference between tips and service charges. You can find Rev. Rul. 2012-18, 2012-26 I.R.B. 1032, at *www.irs.gov/irb/2012-26_IRB#RR-2012-18*.

Specific Instructions

Line 1. Complete a separate row for each employer. If you had more than five employers in 2023, attach a statement that contains all of the information (and in a similar format) as required on Form 4137, line 1, or complete and attach line 1 of additional Form(s) 4137. Complete lines 2 through 13 on only one Form 4137. The line 2 and line 3 amounts on that Form 4137 should be the combined totals of all your Forms 4137 and attached statements. Include your name, social security number, and calendar year (2023) on the top of any attachment.

Column (a). Enter your employer's name exactly as shown on your Form W-2.

Column (b). For each employer's name you entered in column (a), enter the employer identification number (EIN) or the words "Applied For" exactly as shown on your Form W-2.

Columns (c) and (d). Include all cash and charge tips you received. All of the following tips must be included.

• Total tips you reported to your employer on time. Tips you reported, as required, by the 10th day of the month following the month you received them are considered income in the month you reported them. For example, tips you received in December 2022 that you reported to your employer after December 31, 2022, but by January 10, 2023, are considered income in 2023 and should be included on your 2023 Form W-2 and reported on Form 4137, line 1. Report these tips in column (d).

• Tips you received in December 2023 that you reported to your employer after December 31, 2023, but by January 10, 2024, are considered income in 2024. Don't include these tips on line 1 for 2023. Instead, report these tips on line 1, column (d), on your 2024 Form 4137.

• Tips you didn't report to your employer on time. Report these tips in column (d). For example, tips you received in December 2023 that you reported to your employer after January 10, 2024, are considered income in 2023 because you didn't report them to your employer on time.

• Tips you didn't report at all (include any allocated tips (see *Allocated tips*, earlier) shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8). Report these tips in column (c). These tips are considered income to you in the month you actually received them.

• Tips you received that you weren't required to report to your employer because they totaled less than \$20 during the month. Report these tips in column (c).

Line 5. Enter only the tips you weren't required to report to your employer because the total received was less than \$20 in a calendar month. These tips aren't subject to social security and Medicare tax.

Line 6. Enter this amount on Form 8959, line 2, if you're required to file that form.

Line 8. For railroad retirement (RRTA) compensation, don't include an amount greater than \$160,200, which is the amount subject to the 6.2% rate for 2023.

Line 10. If line 6 includes tips you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those tips from the line 6 amount only for the purpose of comparing lines 6 and 9. Don't reduce the actual entry on line 6. Enter "1.45% tips" and the amount you subtracted on the dotted line next to line 10.

8829 Form

Department of the Treasury

Internal Revenue Service

Name(s) of proprietor(s)

44

Expenses for Business Use of Your Home

OMB No. 1545-0074

23

20

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used

for business during the year. Go to www.irs.gov/Form8829 for instructions and the latest information.

Attachment Sequence No. **176** Your social security number

Par	t Part of Your Home Used for Business		
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory		
	or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4	Multiply days used for daycare during year by hours used per day 4 hr.		
5	If you started or stopped using your home for daycare during the year,		
	see instructions; otherwise, enter 8,760		
6	Divide line 4 by line 5. Enter the result as a decimal amount 6 .		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by		
_	line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	%
Part	Figure Your Allowable Deduction		
8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home,		
	minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	
	See instructions for columns (a) and (b) before completing lines 9-22. (a) Direct expenses (b) Indirect expenses	_	
9	Casualty losses (see instructions) 9	_	
10	Deductible mortgage interest (see instructions) . 10	_	
11	Real estate taxes (see instructions) 11		
12	Add lines 9, 10, and 11	_	
13	Multiply line 12, column (b), by line 7		
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0	15	
16	Excess mortgage interest (see instructions) 16		
17	Excess real estate taxes (see instructions) 17		
18	Insurance		
19	Rent		
20	Repairs and maintenance . . 20		
21	Utilities	_	
22	Other expenses (see instructions)	_	
23	Add lines 16 through 22	_	
24	Multiply line 23, column (b), by line 7	_	
25	Carryover of prior year operating expenses (see instructions) 25	-	
26	Add line 23, column (a), line 24, and line 25.	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	-	
30	Depreciation of your home from line 42 below	-	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)		
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34 25	Add lines 14, 27, and 33	34	
35		35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions .	36	
Part		30	
37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
37 38	Value of land included on line 37	37	
30 39	Basis of building. Subtract line 38 from line 37	39	
39 40	Business basis of building. Multiply line 39 by line 7	40	
40 41	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	41	70
Part		74	
43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	

Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-

44

2023 Form OR-40 Oregon Individual Income Tax Return for Full-year Residents

• Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples. Page 1 of 8 Space for 2-D barcode-do not write in box below Fiscal year ending date (MM/DD/YYYY) Extension filed Form OR-24 Amended return. Form OR-243 If amending for an NOL tax year (YYYY) NOL, tax year the Federal Form 8379 NOL was generated: Federal Form 8886 Calculated with "as if" federal return Short-year tax election Disaster relief First name Initial Date of birth (MM/DD/YYYY) Last name Social Security number (SSN) First time using this SSN (see instructions) Applied for ITIN Deceased Spouse date of birth (MM/DD/YYYY) Spouse first name Initial Spouse last name Spouse SSN First time using this SSN (see instructions) Applied for ITIN Deceased Current mailing address State ZIP code City Phone Country

Filing Status (check only one box)

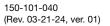
1. Single	2. Married filing jointly	3. Married filing separately (enter spouse information above)
4. Head of hous	ehold (with qualifying dependent)	5. Qualifying surviving spouse



Page 2 of 8 • Use UPPERCASE I	letters. • Use blue or bl	ack ink. • Print actual siz	e (100%). • Don't sub	mit photocopies or use staples.	
Last name			SSN		
Note: Reprint page 1 if you make change	s to this page.				
Franking					
Exemptions 6a. Credits for yourself					
Check boxes that apply:	egular Se	everely disabled	Someone els	e can claim you as a dependent	
6b. Credits for your spouse				6b.	
Check boxes that apply:	egular Se	everely disabled	Someone els	e can claim you as a dependent	
Dependente					
Dependents List your dependents in order from younge	est to oldest. If you b	ave more than three d	ependents comple	te Schedule OB-ADD-DEP Include the	
schedule with your return.	est to oldest. If you h	ave more than three o	ependents, comple		
-					
Dependent 1: First name	Initial	Dependent 1: Last nan	ne		
Dependent 1: Date of birth (MM/DD/YYYY)	Dependent 1: SSN		Code *		-
				Dependent 1: Check if child	
				has a qualifying disability	
Dependent 2: Eirst name	Initial	Dependent 2: Last per			
Dependent 2: First name	Initial	Dependent 2: Last nan	le		
Dependent 2: Date of birth (MM/DD/YYYY)	Dependent 2: SSN		Code *		
		_		Dependent 2: Check if child	
				has a qualifying disability	
Dependent 3: First name	Initial	Dependent 3: Last nan	ne		
	1 1				
Dependent 3: Date of birth (MM/DD/YYYY)	Dependent 3: SSN		Code *	Dependent 3: Check if child	
				has a qualifying disability	
*Dependent relationship code (see instruction	ns).				
60. Total number of dependents				60	
6c. Total number of dependents				oc.	
				Г	
6d. Total number of dependent children w	ith a qualifying disab	ility (see instructions).		6d.	
6e. Total exemptions. Add lines 6a throug	h 6d			Tatal 6a	
de. Total exemptions. Add lines ba throug					_



	Page 3 of	S • Use UPPERC	ASE letters. • Use blue or	black ink. • Print actual size	(100%). • Don't	submit photoc	opies or use sta	ıples.			
Last	name				S	SSN						
								_				
Note	e: Reprint page	1 if you make cha	nges to this page.									
Taxa	able income											
7.		0	om federal Form 1040, 1 1C (see instructions)	040-SR, or	.7.		7	7].	0	0
8.	Total additions	from Schedule OF	-ASC, line A5		. 8.		/	/].	0	0
9.	Income after a	dditions. Add lines	7 and 8		. 9.		,	/].	0	0
Sub	tractions									7	0	_
10.	2023 federal ta	x liability (see inst	ructions)	······································	10.		1	Γ		_ ·	0	0
11.	Social Security	amount on federal	Form 1040 or 1040-SF	, line 6b	11.		7	7].	0	0
12.	Oregon income	e tax refund include	ed in federal income		12.		7	ſ].	0	0
13.	Total subtraction	ons from Schedule	OR-ASC, line B7		13.		,	7].	0	0
14.	Total subtraction	ons. Add lines 10 th	nrough 13		14.		, , , , , , , , , , , , , , , , , , ,	7].	0	0
15.	Income after su	ubtractions. Line 9	minus line 14		15.		7	ſ].	0	0
Ded	uctions											_
16.	-		ter your Oregon itemize not itemizing your ded	d deductions from uctions, enter 0	16.		,	/].	0	0
17.	Standard ded	uction. Enter your s	standard deduction		17.		7	7].	0	0
	You were:	17a. 🗌 6	5 or older 17b.	Blind Your spouse wa	as:	17c.	65 or c	older 17d.	Blir	nd		
	Standard deductions	Single \$2,605	Married filing jointly \$5,210	Married filing separately \$2,605 or \$0	Qua		rviving spouse 210	Head of hou \$4,19				
	See instructions		Ider, blind, or if someone ca	an claim you as a dependent.		φΟ,	210	Φ4,19	5			
18.					18.		,	,].	0	0
19.			ninus line 18. If line 18 is							1.	0	0
	line 15, enter 0			· · · · · · · · · · · · · · · · · · ·	19.					_ `	~	-

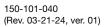




	Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100	%). •	Don	't sul	omit	photo	copi	es o	r use s	staple	es.		
Last r	name	SSN	1				_						
					-			-[
Note	e: Reprint page 1 if you make changes to this page.												
	gon tax	Г	_	_			_		1.			. [0 0
20.	Tax (see instructions) 20.								/			• L	
	Check the appropriate box if you're using an alternative method to calculate your tax:												
	20a. Schedule OR-FIA-40 20b. Worksheet FCG 20c. S	Sche	dule	OR-	PTE	-FY							
21.	Interest on certain installment sales					/			,			•	0 0
22.	Total tax recaptures from Schedule OR-ASC, line C5					/			,			•	0 0
23.	Total additions to tax. Line 21 plus line 2223.					/			,			•	0 0
24.	Total tax before credits. Add lines 20 and 2324.					/			,				0 0
Star	ndard and carryforward credits												
25.	Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$236. Otherwise, see instructions					/			ľ			•	0 0
26.	Political contribution credit. See limits in instructions					/			,			•	0 0
27.	Total standard credits from Schedule OR-ASC, line D1627.					/			,			•	0 0
28.	Total standard credits. Add lines 25 through 27 28.					/			7			•	0 0
29.	Tax minus standard credits. Line 24 minus line 28. If line 28 is more than line 24, enter 0					/			,				0 0
30.	Total carryforward credits used this year from Schedule OR-ASC, line E9. Line 30 can't be more than line 29 (see Schedule OR-ASC instructions)					/			,			•	0 0
31. ⁻	Tax after standard and carryforward credits. Line 29 minus line 30					/			,			•	0 0

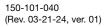


					1								
Denvint none diffuor mello chenno te this none				1	-1		1.	- 1					
Reprint page 1 if you make changes to this page.													
nents and refundable credits		-		_		_			Г	_			
Oregon income tax withheld. Include a copy of your Forms W-2 and 1099	32.				/				7			•	0 (
Amount applied from your prior year's tax refund	33.				,				,			.[0 (
Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions).					1						_		_
	34.				/				/			•	0 (
Tax payments from a pass-through entity	35.				,				/			.[0 (
Earned income credit (see instructions)	36.				,				/			.[0 (
Oregon Kids Credit (see instructions)	37.				,				,			.[0 (
Kicker (Oregon surplus credit). Enter your kicker credit amount						_		_		_			
	38.				/				/			•	0 (
Total refundable credits from Schedule OR-ASC, line F7	39.				,				/			•	0 (
Total payments and refundable credits. Add lines 32 through 39	40.				,				/			.[0 (
o pay or refund													
	41.				,				,			•	0 (
Net tax. If line 31 is more than line 40, you have tax to pay. Line 31 minus line 40	42.				,				,			•	0 (
Penalty and interest for filing or paying late (see instructions)	43.				,				/				0 (
Interest on underpayment of estimated tax. Include Form OR-10	44.				,				/				0 (
	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33	Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (see instructions). Do not include the amount on line 33





	Page 6 of 8 • Use UPPE	RCASE letters. • Use bl	lue or black ink. • Print	actual size (100	9%). • Don't	submit photocop	oies or use staple	łS.	
Last	name				SSN				
						_	-		
Note	: Reprint page 1 if you make c	hanges to this page							
Тах	to pay or refund (continued)								_
	Total penalty and interest due.	Add lines 43 and 44		45.		7	7		0 0
46.	Net tax including penalty and								
	Line 42 plus line 45	······································	This is the amount	you owe . 46.		7	1		0 0
47.	Overpayment less penalty an								0 0
	Line 41 minus line 45		This is you	ir refund. 47.		1	/		0 0
48.	Estimated tax. Fill in the portion								0 0
	estimated tax account			48.					0 0
40	Charitable checkoff donations t	rom Sobodulo OB D	ONATE line 20	40					0 0
49.			ONATE, III e 30						
50.	Political party \$3 checkoff					, ,		•	0 0
	Party code: 50a. You		50b. Spouse						
51.	Oregon 529 college savings pla	n deposits from Sch	edule OR-529, line 5	551.		7	7	•	0 0
52.	Total. Add lines 48 through 51.								0 0
	refund on line 47					7	1		0 0
53	Net refund. Line 47 minus line	50	This is your p	t refund 53					0 0
	Netretunu. Line 47 minus ine			arrenunu. 55.					
	ct deposit For direct deposit of your refun	d see instructions (beck the box if the	final deposit d	estination i	s outside the L	Inited States:		
01.					ootination				
	Type of account:	Account informati	ion:						
	Checking or	Routing number		Account n	umber				
	Savings								
Kicl	er donation				_				
55.	If you elect to donate your kick	er to the State Schoo	ol Fund, check this b	ox 55a.					
	Complete the kicker worksheet	in the instructions a	nd enter the						0 0
	amount here	⁻	This election is irre	vocable. 55b.		1	/		0 0





Page 7 of 8 • Use UPPER	CASE letters. • Use blue or black ink.	• Print actual size (100%).	• Don't subm	nit photocopies or	use staples.
Last name		SS	SN		
			-		
Note: Reprint page 1 if you make ch		and the distance of the second second			
Sign here. Under penalty of false swe	aring, I declare that the information	on in this return and any	/ attachment	s is true, correct	and complete.
Your signature					
x					
Date (MM/DD/YYYY)					
Spouse signature					
x					
Date (MM/DD/YYYY)					
Signature of preparer other than taxpayer					
x					
Date (MM/DD/YYYY)	Preparer phone		Prepare	er license number	
		_			
Preparer first name	Initial Prepare	r last name			
Preparer address					
City			State	ZIP code	

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the Tax Information Authorization and Power of Attorney for Representation form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 46)

- Online: www.oregon.gov/dor.
- By mail: Payable to the Oregon Department of Revenue. Write "2023 Oregon Form OR-40" and the last four digits of your SSN or ITIN on your check or money order. If you include a payment with your return, don't include Form OR-40-V payment voucher.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form is blank:
 - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- 2-D barcode. If the large 2-D barcode box on the first page of this form is filled in:
 - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name	SSN						
		-		-			

Note: Reprint page 1 if you make changes to this page.

Amended statement. Complete this section only if you're amending your 2023 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

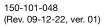




2022 Form OR-40-N Oregon Individual Income Tax Return for Nonresidents

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples

Fiscal year ending date (MM/DD/YYYY)		Space for 2-D barcode—do not write in box below
	Extension filed	
	Form OR-24	
Amended return. If amending for an NOL tax year (YYYY)	Form OR-243	
NOL, tax year the		
NOL was generated:	Federal Form 8379	
Calculated with "as if" federal return	Federal Form 8886	
Short-year tax election	Disaster relief	
Employment exception	Military	
First name	Initia	Date of birth (MM/DD/YYYY)
Last name		
Social Security number (SSN)		
	_	
	First time using thi	s SSN (see instructions) Applied for ITIN Deceased
Spouse first name	Initia	Spouse date of birth (MM/DD/YYYY)
Spouse last name		
Spouse SSN		
	First time using thi	s SSN (see instructions) Applied for ITIN Deceased
Current address		
City		State ZIP code
Country		Phone
Filing Status (check only one box)		
1. Single 2. Married filing	ointly 3.	Married filing separately (enter spouse's information above)
4. Head of household (with qualifying depe	ndent) 5.	Qualifying surviving spouse





st name		:	SSN			
ote: Reprint page 1 if you make changes to this	page.					
emptions						
Sa. Credits for yourself						6а.
Check boxes that apply: Regular	Severely disabled		Someone else ca	n claim you	as a depend	ent
b. Credits for your spouse						6b.
Check boxes that apply: Regular	Severely disabled		Someone else ca	n claim you	as a depend	ent
Dependents. List your dependents in order from y	oungest to oldest					
Dependent 1: First name	Initial Dependent 1: L	ast name				
Dependent 1: Date of birth (MM/DD/YYYY) Depen	dent 1: SSN		Code *			
					ent 1: Check if alifying disabil	
Dependent 2: First name	Initial Dependent 2: L	ast name				
Dependent 2: Date of birth (MM/DD/YYYY) Depen	dent 2: SSN		Code *	Descend		- 1- 11 - 1
					ent 2: Check if alifying disabil	
Dependent 3: First name	Initial Dependent 3: L	ast name				
Dependent 3: Date of birth (MM/DD/YYYY) Depen	dent 3: SSN		Code *			
					ent 3: Check if alifying disabil	
*Dependent relationship code (see instructions).						
Sc. Total number of dependents						. 6c.
		tions)				.6d.
d. Total number of dependent children with a qua	lifying disability (see instruc					
d. Total number of dependent children with a qua	lifying disability (see instruc					



	Page 3 o	f 11 • Use UPPERC	CASE letters. • Use blue or	black ink. • Print actu			ubmit photocopie	es or use staples.	
Last ı	name					SSN			1
Note	: Reprint page	1 if you make cha	anges to this page.						
Inco		-	Federal column (F)				Oreg	on column (S)	
7.	Wages, salari	es, and other pay fo	or work from federal For	m 1040 or 1040-SR	, line 1z. In	clude all F	orms W-2.		
	7F.	1	1	. 0 0	7S.		7	7	. 0 0
8.	Interest incom	e from Form 1040	or 1040-SR, line 2b.						
0.	interest moon		or 1040 ort, inte 20.						
	8F.			. 0 0	8S.				. 0 0
	01.				00.	<u> </u>			
9.	Dividend inco	me from Form 1040	0 or 1040-SR, line 3b.						
	9F.	7	1	00	9S.		7	Τ	00
10.	State and loca	al income tax refun	ds from federal Schedu	le 1, line 1.					
	10F.	1	Г	. 0 0	10S.		7	Т	. 0 0
11.	Alimony recei	ved from federal Sc	chedule 1, line 2a.						
				0 0					. 0 0
	11F.	/		0 0	11S.		7	Γ	00
12.	Business inco	ome or loss from fea	deral Schedule 1, line 3.						
	12F.	1	1	. 0 0	12S.		7	1	0 0
13	Capital gain o	r loss from Form 1	040 or 1040-SR, line 7.						
10.	oupital gain o								
	13F.			. 0 0	13S.		,		0 0
	101.				100.				
14.	Other gains o	r losses from federa	al Schedule 1, line 4.						
	14F.	7		0 0	14S.		7	/	0 0
15.	IRA distributio	ons from Form 1040	0 or 1040-SR, line 4b.						
	15F.			. 0 0	15S.		r	7	. 0 0

150-101-048 (Rev. 09-12-22, ver. 01) U0542201030000

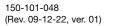
	Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actu	al size (100%). • Don't submit photocopies or use staples.										
Last r	name	SSN										
Note	e: Reprint page 1 if you make changes to this page.											
16.	Federal column (F) Pensions and annuities from Form 1040 or 1040-SR, line 5b.	Oregon column (S)										
10.												
	16F	16S.										
17.	Schedule E income or loss from federal Schedule 1, line 5.											
	17F 0 0	17S. / / . 0 0										
18.	Farm income or loss from federal Schedule 1, line 6.											
	18F.	18S.										
19.	Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemploy	ment and other income from federal Schedule 1, lines 7 and 9.										
	19F. / / 00	19S										
00												
20.	Total income. Add lines 7 through 19.											
	20F. / / 0 0	20S. / / / 0 0										
Adju	ustments											
21.	IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and	d 20.										
	21F	21S.										
22.	Education deductions from federal Schedule 1, lines 11 and 21.											
	22F 0 0	22S. / / / 0 0										
23.	Moving expenses from federal Schedule 1, line 14.											
	23F	23S										



	Page 5 of	11 • Use UPPERCASE letters. • Use blue or black ink. • Print actu	al size (1009	%). • Don't submit photocopies or use staples.									
Last name			_	SSN									
Note	e: Reprint page	1 if you make changes to this page.											
		Federal column (F)		Oregon column (S)									
24.	Deduction for	self-employment tax from federal Schedule 1, line 15.											
	24F.	, , , , , , , , , , , , , , , , , , ,	24S.										
25.	Self-employed	health insurance deduction from federal Schedule 1, line 17.											
	25F.	, , , , , , , , , , , , , , , , , , , ,	25S.	· · · · · · · · · · · · · · · · · · ·									
26.	Alimony paid f	rom federal Schedule 1, line 19a.											
	26F.	, , , , , 0 0	26S.	. 0 0									
27.	Total adjustme	nts from Schedule OR-ASC-NP, line A7 for the federal column	and line A	A8 for the Oregon column.									
	27F.	т т о о о	27S.	т г оОО									
28.	Total adjustme	nts. Add lines 21 through 27.											
	28F.	, , , , , , , , , , , , , , , , , , , ,	28S.	r r . 00									
29.	Income after a	djustments. Line 20 minus line 28.											
	29F.	, , , , , , , , , , , , , , , , , , ,	29S.	. 0 0									
	litions												
30.	Total additions	from Schedule OR-ASC-NP, line B7 for the federal column ar	id line B8 f	for the Oregon column.									
	30F.	, , , , , , , , , , , , , , , , , , ,	30S.	, , , , , , , , , , , , , , , , , , ,									
31.	Income after a	dditions. Add lines 29 and 30.											
	31F.	, , , , , , , , , , , , , , , , , , , ,	31S.	, , , , 0 0									



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Last r	ame		SSN									
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	tractions Federal colum	-		Ore	gon column (S)							
	Social Security and tier 1 Railroad Retirement Bo		9F.		.gen eenann (e)							
	· · · · · · · · · · · · · · · · · · ·											
	32F.	. 0 0										
33.	Total subtractions from Schedule OR-ASC-NP, lin	ne C7 for the federal column an	d line	C8 for the Oregon colum	n.							
	33F.	. 0 0	33S.		,		0	0				
34.	Income after subtractions. Line 31 minus lines 32	2 and 33.										
	34F.	. 0 0	34S.	· · ·	r		0	0				
35.	Oregon percentage (see instructions; not more t	han 100.0%)			35.			%				
Ded	uctions and modifications						_					
36.	Amount from line 34S		36.				0	0				
37.	Oregon itemized deductions. Enter your Oregon Schedule OR-A, line 23. If you are not itemizing y		37.	, , , , , , , , , , , , , , , , , , ,	T		0	0				
38.	Standard deduction. Enter your standard deduction	tion	38.		7		0	0				
	You were: 38a. 65 or older 38b Standard deductions	o. Blind Your spouse	was:	38c. 65 or ol	der 38d.	Blind	_					
	Single Married filing jointly	0, ,	Qual	lifying surviving spouse	Head of House	hold						
	\$2,420 \$4,840 See instructions if you are age 65 or older, blind, or if so	\$2,420 or \$0	 ent.	\$4,840	\$3,895		J					
	See instructions if you are married filing separately.							_				
39.	Enter the larger of line 37 or 38		39.		T		0	0				
40.	2022 federal tax liability (see instructions)		40.	/	T		0	0				
41.	Total modifications from Schedule OR-ASC-NP, li	ne D7	41.	/	7		0	0				
42.	Deductions and modifications multiplied by the O (see instructions)	0 I 0	42.				0	0				

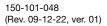




	Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actu	al size (100	%).•	Don't s	ubmit	photo	copies	s or us	se sta	aples.		
Last r	name		SSN									
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Note	: Reprint page 1 if you make changes to this page.											
Ded	uctions and modifications (continued)											
43.	Charitable art donation (see instructions)	43.				/			/		•	0 0
44.	Total deductions and modifications. Add lines 42 and 43	44.				/			, [.[0 0
45.	Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0	45.				7			, [.[0 0
Ore	gon tax										 	
46.	Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)	46.				r			,		•	0 0
	46a. Schedule OR-FIA-40-N 46b. Worksheet FCG	46c.	Sc	hedul	e OR	-PTE-	NR					
47.	Interest on certain installment sales	47.				/			,		.[0 0
48.	Total tax before credits. Add lines 46 and 47	48.				/			,		.[0 0
Star	ndard and carryforward credits											
49.	Exemption credit (see instructions)	49.				/			, [•	0 0
50.	Total standard credits from Schedule OR-ASC-NP, line E16	50.				/			/			0 0
51.	Total standard credits. Add lines 49 and 50	51.				/			,			0 0
52.	Tax minus standard credits. Line 48 minus line 51. If line 51 is more than line 48, enter 0	52.				/			,		.[0 0
53.	Total carryforward credits used this year from Schedule OR-ASC-NP, line F9 Line 53 can't be more than line 52 (see Schedule OR-ASC and OR-ASC-NP Instructions)					7			, [.[0 0
54.	Tax after standard and carryforward credits. Line 52 minus line 53	54.				/			/		.[0 0
55.	Total tax recaptures reported this year from Schedule OR-ASC-NP, line G5	55.				7			,		.[0 0

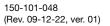


	Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size	ze (100)%). •	Don't	subm	it phot	tocopi	ies or	use st	aples.			
Last r	ame		SSN		_	_		-					_
					_			-					
Note	: Reprint page 1 if you make changes to this page.												
Star	idard and carryforward credits (continued)		_			_		_					
56.	Tax including tax recaptures. Line 54 plus line 55	56.				7			7			•	0 0
Pay	ments and refundable credits				_			_	1 1	_	_		
57.	Oregon income tax withheld. Include a copy of your Forms W-2 and 1099	57.				r			7			•	0 0
58.	Amount applied from your prior year's tax refund	58.				/			,].	0 0
59.	Estimated tax payments for 2022. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 58	59.				7			,				0 0
60.	Tax payments from a pass-through entity	60.				7			, [].	0 0
61.	Earned income credit (see instructions)	61.				,			,[].	0 0
Rese	erved												
63.	Total refundable credits from Schedule OR-ASC-NP, line H7	63.				7],[0 0
64.	Total payments and refundable credits. Add lines 57 through 63	64.				,			,				0 0
	to pay or refund												
65.	Overpayment of tax. If line 56 is less than line 64, you overpaid. Line 64 minus line 56	65.				7			7				0 0
66.	Net tax. If line 56 is more than line 64, you have tax to pay. Line 56 minus line 64	66.				r			,].	0 0
67.	Penalty and interest for filing or paying late (see instructions)	67.				,			,].	0 0





	Page 9 of 11 • Use UPPE	RCASE letters. • Use blue or bl	ack ink. • Print act	ual size (100	%). • Don	ı't submit	photoc	opies o	r use stap	les.		
Last ı	name				SSN							
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68.	Interest on underpayment of es	stimated tax. Include Form	OR-10	68.			7		r			0 0
	Exception number from Form (DR-10, line 1: 68a.	Check box if	' you annua	lized:	68b.						
69.	Total penalty and interest due.	Add lines 67 and 68		69.			/		r].[0 0
70.	Net tax including penalty and Line 66 plus line 69		the amount you	i owe. 70.			7		,			0 0
71.	Overpayment less penalty an Line 65 minus line 69		This is your re	e fund. 71.			ī		ī].[0 0
72.	Estimated tax. Fill in the portion estimated tax account			72.			7		,].[0 0
73.	Charitable checkoff donations	from Schedule OR-DONATE	, line 30	73.			ī		r			0 0
74.	Oregon 529 college savings pla	an deposits from Schedule (OR-529, line 5	74.			/		7		•	0 0
75.	Total. Add lines 72 through 74. on line 71		•				7		r			0 0
76.	Net refund. Line 71 minus line	75 T	his is your net re	efund. 76.			/		7			0 0
	ct deposit For direct deposit of your refur Type of account:	d, see instructions. Check t	he box if the fina	l deposit de	estinatior	n is outs	ide the	United	d States:			
		Account information:										
	Checking or	Routing number		Account n	umber							
	Javings											
Res	erved											





Last name		SSN		
Note: Reprint page 1 if you make	changes to this page.			
Sign here. Under penalty of false Your signature	swearing, I declare that the informat	ion in this return and any attac	chments is true, cor	rect, and complete.
x				
Date (MM/DD/YYYY)				
Spouse signature				
x				
Date (MM/DD/YYYY)				
Signature of preparer other than taxp	ayer			
x				
Date (MM/DD/YYYY)	Preparer phone		Preparer license num	ber
Preparer first name	Initial Prepar	er last name		
Preparer address				
City		State	ZIP code	

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the *Tax Information Authorization and Power of Attorney for Representation* form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 70)

- Online: www.oregon.gov/dor.
- By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order. If you include payment with your return, don't include Form OR-40-V payment voucher.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form is blank:
 - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- 2-D barcode. If the large 2-D barcode box on the first page of this form is filled in:
 - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name	SSN						
		_		-[
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Note: Reprint page 1 if you make changes to this page.

Amended statement. Complete this section only if you're amending your 2022 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.





2023 Form OR-40-P Oregon Individual Income Tax Return for Part-year Residents

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)		Space for 2-D barcode-do not write in box below
	Extension filed	
	Form OR-24	
Amended return. If amending for an NOL tax year (YYYY)	Form OR-243	
NOL, tax year the NOL was generated:	Federal Form 8379	
Calculated with "as if" federal return	Federal Form 8886	
Short-year tax election	Disaster relief	
Employment exception	Military	
From (MM/DD/YYYY)		To (MM/DD/YYYY)
Oregon resident dates:		
First name	Initia	I Date of birth (MM/DD/YYYY)
Last name		
	2 2 2 2 2 2 2	
Social Security number (SSN)		
	First time using thi	s SSN (see instructions) Applied for ITIN Deceased
Spouse first name	Initia	Spouse date of birth (MM/DD/YYYY)
Spouse last name		
Spouse SSN		
	First time using thi	s SSN (see instructions) Applied for ITIN Deceased
Current mailing address		
City		State ZIP code
Country		
Country		Phone





Page 2 of 11 • Use UPPERCASE letters. • Use blue or black in	ik. • Print actual size (100%). • Don't submit photocopies or use staples.
Last name	SSN
Note: Reprint page 1 if you make changes to this page.	
Filing Status (check only one box)	
 Single Married filing jointly Head of household (with qualifying dependent) 	 Married filing separately (enter spouse information on page 1) Qualifying surviving spouse
Exemptions 6a. Credits for yourself	
Check boxes that apply: Regular Severe	ly disabled Someone else can claim you as a dependent
6b. Credits for your spouse	
Check boxes that apply: Regular Severe	ly disabled Someone else can claim you as a dependent
	nore than three dependents, complete and include Schedule OR-ADD-DEP. pendent 1: Last name
Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN	Code *
	Dependent 1: Check if child has a qualifying disability
Dependent 2: First name Initial De	pendent 2: Last name
Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN	Code * Dependent 2: Check if child has a qualifying disability
Dependent 3: First name Initial De	pendent 3: Last name
Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN	Code * Dependent 3: Check if child has a qualifying disability
*Dependent relationship code (see instructions).	
6c. Total number of dependents	
6d. Total number of dependent children with a qualifying disability (see instructions)6d.



me			inges to	o this pag	е.			SSN]
Total exemption			inges to	o this page	е.								_
Total exemption			inges it		.								
me	ons. Add line	• •											
		es 6a th	rough 6	d								. Total (6e.
			Federa	al column	(F)					Dregor	colum	ו (S)	
Wages, salarie	es, and othe	r pay fo				1040 or 1040-SF	l, line 1z. In	clude all	Forms W-2	2.			
7F.		,		7		. 0 0	7S.		/		,		. 0 0
Interest incom	e from Forn	n 1040 (or 1040-	-SR, line 2	b.								
8F.		,		7		. 0 0	8S.		ſ		,		. 0 0
Dividend inco	me from For	m 1040) or 104(0-SR, line	3b.								
9F.		,		<i>.</i>		0 0	9S.		7		,		. 0 0
State and loca	I income ta	x refund	ds from	federal Sc	hedule	1, line 1.							
10F.		,		7		0 0	10S.		,		,		. 0 0
Alimony receiv	ved from fea	leral Sc	hedule [·]	1, line 2a.									
11F.		r		7		. 0 0	11S.		, , , , , , , , , , , , , , , , , , ,		ī		. 0 0
Business inco	me or loss f	rom fec	leral Scł	nedule 1, l	ine 3.								
12F.		7		7		. 0 0	12S.		,		ī		. 0 0
Capital gain o	r loss from F	Form 10)40 or 1(040-SR, lir	ne 7.								
13F.		,				0 0	13S.				,		. 0 0
Other gains or	losses fron	n federa	al Sched	ule 1, line	4.								
14F.		,				. 0 0	14S.		,		,		. 0 0
	7F. Interest incom 8F. Dividend incor 9F. State and loca 10F. Alimony receiv 11F. Business inco 12F. Capital gain or 13F. Other gains or	7F. Interest income from Form 8F. Dividend income from Form 9F. State and local income ta 10F. Alimony received from feet 11F. Business income or loss f 12F. Capital gain or loss from F 13F. Other gains or losses from	7F. Interest income from Form 1040 8F. 8F. Dividend income from Form 1040 9F. 9F. State and local income tax refund 10F. 7 Alimony received from federal Sc 11F. 7 Business income or loss from federal Sc 12F. 7 Capital gain or loss from Form 10 13F. 7 Other gains or losses from federal	7F. / Interest income from Form 1040 or 1040 8F. Dividend income from Form 1040 or 1040 9F. 9F. 10F. 10F. 10F. 11F. 11F. 12F. 12F. 13F. 7 0100 or 1040 13F. 7 0100 or 1040 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 117. 118. 117. 118. 118. 119. 1117. 1117. 1117. 1117. 1117. 1117. 1117. 117. </td <td>7F. Interest income from Form 1040 or 1040-SR, line 2 8F. 8F. Dividend income from Form 1040 or 1040-SR, line 9F. State and local income tax refunds from federal Sc 10F. 10F. Alimony received from federal Schedule 1, line 2a. 11F. 12F. Capital gain or loss from Form 1040 or 1040-SR, line 13F. Other gains or losses from federal Schedule 1, line</td> <td>7F. / / / / Interest income from Form 1040 or 1040-SR, line 2b. 8F. / / / Dividend income from Form 1040 or 1040-SR, line 3b. 9F. / / / / State and local income tax refunds from federal Schedule / / / / / Alimony received from federal Schedule 1, line 2a. / / / / / Business income or loss from federal Schedule 1, line 3. / / / / / Capital gain or loss from Form 1040 or 1040-SR, line 7. / / / / / Other gains or losses from federal Schedule 1, line 4. / / / / /</td> <td>7F. 0 0 Interest income from Form 1040 or 1040-SR, line 2b. $8F.$ 0 0 Dividend income from Form 1040 or 1040-SR, line 3b. $9F.$ 0 0 $9F.$ 0 0 State and local income tax refunds from federal Schedule 1, line 1. 0 0 $10F.$ 0 0 0 Alimony received from federal Schedule 1, line 2a. 0 0 $11F.$ 0 0 0 Business income or loss from federal Schedule 1, line 3. 0 0 $12F.$ 0 0 0 $12F.$ 0 <</td> <td>7F. 7F. 7F. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 0 0 8S. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 0 0 9S. State and local income tax refunds from federal Schedule 1, line 1. 0 0 10S. Alimony received from federal Schedule 1, line 2a. 0 0 11S. Business income or loss from federal Schedule 1, line 3. 0 0 12S. Capital gain or loss from Form 1040 or 1040-SR, line 7. 0 0 13S. Other gains or losses from federal Schedule 1, line 4. 0 0 13S.</td> <td>7F. 7F. 7F. 7F. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 8F. 8F. 8F. 8F. 8F. 8S. 8S. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 9S. 9S. 9F. 9F. 9S. 9S. 9S. State and local income tax refunds from federal Schedule 1, line 1. 9F. 9S. 9S. 10F. 9F. 9S. 9S. 9S. Alimony received from federal Schedule 1, line 2a. 10S. 10S. 11F. 9F. 9S. 10S. 12F. 9S. 10S. 11S. 12F. 9S. 12S. 12S. Capital gain or loss from Form 1040 or 1040-SR, line 7. 9S. 13S. 13F. 9S. 13S. 13S.</td> <td>7F. 7F. 7F. 7F. 7F. 7F. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 8F. 8F. 8F. 8F. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 9F.</td> <td>Interest income from Form 1040 or 1040-SR, line 2b. 8F. </td> <td>7F. 7S. 7S. 7S. Interest income from Form 1040 or 1040-SR, line 2b. 8S. 7S. 8F. 8S. 8S. 7S. Dividend income from Form 1040 or 1040-SR, line 3b. 9S. 7S. 9F. 9S. 9S. 7S. 10F. 9S. 9S. 7S. 10F. 7S. 10S. 7S. 11F. 7 10S. 7S. 11F. 7 10S. 7S. 12F. 7 10S. 7S. 12F. 7 10A 10S. 7S. 12F. 7 10A 10S. 7S. 12F. 7 12S. 7S. 7S. 13F. 7 12S. 7S. 7S. 13F. 7 13S. 7S. 7S. 13F. 7 13S. 7S. 7S. 13F. 7 13S. 7S. 7S.</td> <td>TF. </td>	7F. Interest income from Form 1040 or 1040-SR, line 2 8F. 8F. Dividend income from Form 1040 or 1040-SR, line 9F. State and local income tax refunds from federal Sc 10F. 10F. Alimony received from federal Schedule 1, line 2a. 11F. 12F. Capital gain or loss from Form 1040 or 1040-SR, line 13F. Other gains or losses from federal Schedule 1, line	7F. / / / / Interest income from Form 1040 or 1040-SR, line 2b. 8F. / / / Dividend income from Form 1040 or 1040-SR, line 3b. 9F. / / / / State and local income tax refunds from federal Schedule / / / / / Alimony received from federal Schedule 1, line 2a. / / / / / Business income or loss from federal Schedule 1, line 3. / / / / / Capital gain or loss from Form 1040 or 1040-SR, line 7. / / / / / Other gains or losses from federal Schedule 1, line 4. / / / / /	7F. 0 0 Interest income from Form 1040 or 1040-SR, line 2b. $8F.$ 0 0 Dividend income from Form 1040 or 1040-SR, line 3b. $9F.$ 0 0 $9F.$ 0 0 State and local income tax refunds from federal Schedule 1, line 1. 0 0 $10F.$ 0 0 0 Alimony received from federal Schedule 1, line 2a. 0 0 $11F.$ 0 0 0 Business income or loss from federal Schedule 1, line 3. 0 0 $12F.$ 0 0 0 $12F.$ 0 <	7F. 7F. 7F. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 0 0 8S. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 0 0 9S. State and local income tax refunds from federal Schedule 1, line 1. 0 0 10S. Alimony received from federal Schedule 1, line 2a. 0 0 11S. Business income or loss from federal Schedule 1, line 3. 0 0 12S. Capital gain or loss from Form 1040 or 1040-SR, line 7. 0 0 13S. Other gains or losses from federal Schedule 1, line 4. 0 0 13S.	7F. 7F. 7F. 7F. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 8F. 8F. 8F. 8F. 8F. 8S. 8S. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 9S. 9S. 9F. 9F. 9S. 9S. 9S. State and local income tax refunds from federal Schedule 1, line 1. 9F. 9S. 9S. 10F. 9F. 9S. 9S. 9S. Alimony received from federal Schedule 1, line 2a. 10S. 10S. 11F. 9F. 9S. 10S. 12F. 9S. 10S. 11S. 12F. 9S. 12S. 12S. Capital gain or loss from Form 1040 or 1040-SR, line 7. 9S. 13S. 13F. 9S. 13S. 13S.	7F. 7F. 7F. 7F. 7F. 7F. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 8F. 8F. 8F. 8F. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 9F.	Interest income from Form 1040 or 1040-SR, line 2b. 8F.	7F. 7S. 7S. 7S. Interest income from Form 1040 or 1040-SR, line 2b. 8S. 7S. 8F. 8S. 8S. 7S. Dividend income from Form 1040 or 1040-SR, line 3b. 9S. 7S. 9F. 9S. 9S. 7S. 10F. 9S. 9S. 7S. 10F. 7S. 10S. 7S. 11F. 7 10S. 7S. 11F. 7 10S. 7S. 12F. 7 10S. 7S. 12F. 7 10A 10S. 7S. 12F. 7 10A 10S. 7S. 12F. 7 12S. 7S. 7S. 13F. 7 12S. 7S. 7S. 13F. 7 13S. 7S. 7S. 13F. 7 13S. 7S. 7S. 13F. 7 13S. 7S. 7S.	TF.



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15.	IRA distributio	one from Form		deral colur					Or	egon colu	ımn (S)			
15.			1040 01	1040-011, 11	10 40.									
	15F.		/			0 0	15S.		,		,		0	0
16.	Pensions and	annuities from	n Form 10	040 or 1040	-SR, line 5b).								
	16F.					0 0	16S.				,		0	0
	101.						103.							
17.	Schedule E in	come or loss	from fede	ral Schedul	e 1, line 5.									
	17F.		7	1		. 0 0	17S.		,				0	0
18.	Farm income	or loss from fe	ederal Scl	hedule 1, lin	e 6.									
	18F.		,			0 0	18S.		,				0	0
19.	Social Securit	y benefits from	n Form 1	040 or 1040	-SR, line 6b	o; and unemploy	ment and c	other income	e from fede	ral Schedu	ıle 1, line	s 7 and	9.	
												_	_	_
	19F.		/	7		. 0 0	19S.		7		,		0	0
20.	Total income.	Add lines 7 th	rough 19											
	20F.		,	,		. 0 0	20S.		7				0	0
	ustments													
21.	IRA or SEP ar	nd SIMPLE co	ntribution	s, from fede	eral Schedu	le 1, lines 16 and	120.							
	21F.		,	1		0 0	21S.		,				0	0
22.	Education dec	ductions from	federal S	chedule 1, l	ines 11 and	21.								
],[]			0 0	000						0	0
	22F.			/			22S.							v



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Adj 23.	ustments (con Moving expen			deral column (F) lule 1, line 14.				Oreg	on column (S)			
											_	_
	23F.		7	1	. 0 0	23S.		7	1	•	0	0
24.	Deduction for	self-employme	ent tax fr	om federal Schedu	lle 1, line 15.							
	24F.		T	7	00	24S.		ī —	/	•	0	0
25.	Self-employed	l health insurar	nce dedu	iction from federal	Schedule 1, line 17.							
					0 0						0	0
	25F.		7	/		25S.		/	/	•	0	0
26.	Alimony paid f	rom federal Sc	chedule 1	I, line 19a.								
	26F.		7	,	. 0 0	26S.		7	r		0	0
27.	Total adjustme	onts from Sche	dula OB	-ASC-NP line A7 f	or the federal column a	and line A	8 for the Orego	on column				
21.		and norm dene					o for the orego					
	27F.		7	7	. 0 0	27S.		7	,		0	0
28.	Total adjustme	ents. Add lines	21 throu	gh 27.								
	28F.		r	T	. 0 0	28S.		7	7	•	0	0
29.	Income after a	djustments. Li	ne 20 mi	nus line 28.								
	29F.		7		. 0 0	29S.		,		□.	0	0
						200.						
Add 30.	litions Total additions	from Schedul	e OR-AS	SC-NP, line B7 for t	he federal column and	l line B8 f	or the Oregon o	column.				
												6
	30F.		7	/	. 0 0	30S.		/	/	•	0	0



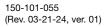
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	litions (continue Income after add)	Federal column (F) 29 and 30.					Ore	gon c	olum	ו (S)			
	31F.	,	,	. 0 0 31	S.					,			0	0
Sub	tractions													
32.	Social Security a	and tier 1 Railroad	Retirement Board ben	efits included on line 19F.										
	32F.	,	,	. 0 0										
33.	Total subtraction	is from Schedule	OR-ASC-NP, line C7 fo	r the federal column and li	ine C	8 for the (Orego	on colun	nn.					
	Г			0 0						1 Г			0	0
	33F.	1		. 0 0 33	S.			/		/			0	0
34.	Income after sub	otractions. Line 3 ⁻	I minus lines 32 and 33	8.										
	34F.	,	, , , , , , , , , , , , , , , , , , ,	. 0 0 34	S.			7		7			0	0
35.	Oregon percent	age (see instruct	ons; not more than 100	0.0%)					3	5.			•	%
Ded	luctions and mo	odifications							_	1 Г			0	0
36.	Amount from line	e 34F			86.			/		/			0	0
37.	Oregon itemized	d deductions. En	ter your Oregon itemiz	ed deductions from					_	1 Г			<u> </u>	0
				luctions, enter 0 3	37.			/		/			0	0
							_		_	1 6		_	_	_
38.	Standard deduc	tion. Enter your	standard deduction		88.			,		/			0	0
	You were:	38a. 6	5 or older 38b.	Blind Your spouse wa	s:	38c.		65 or o	lder	38d.		Blind		
	Standard	Single	Married filing jointly	Married filing separately	Qua	alifying sur	viving	spouse	Hea	ad of ho	ousehol	d		
	deductions	\$2,605	\$5,210	\$2,605 or \$0		\$5,2	210			\$4,1	95			
		you are age 65 or o you are married filin		an claim you as a dependent.										
39.	Enter the larger o	of line 37 or 38			39.			,		,			0	0
55.										- 1-				
										1.[0	0
40.	2023 federal tax	liability (see insti	uctions)		10.				_	_ ′ L				U

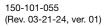


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Ded	uctions and modifications (continued)		r		_	-	_	1	Г	_		_		Г	_	_	 1		0
41.	Total modifications from Schedule OR-ASC-NP, line D7				_	-			′ [_		_					 •	0	0
			ſ			Т		1	. [1	, [1.	0	0
42.	Add lines 39, 40, and 41 42.								′ L						_		1.		
43.	Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 43.								,					, [].	0	0
Ore	gon tax																		
44.	Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)								,					,].	0	0
	44a. Schedule OR-FIA-40-P 44b. Worksheet FCG 44c.		S	Sch	iedi	ule	O	R-I	PTE	E-P	Y								
45.	Oregon income tax. Line 44 multiplied by the Oregon percentage		ľ		Γ	Т		1	, [1	, [Τ		 1.	0	0
	from line 35 (see instructions)		ľ						΄ μ								1		
46.	Interest on certain installment sales 46.								,[, [].	0	0
			r		_	_		1		_		_		F	_		1	_	_
47.	Total tax recaptures from Schedule OR-ASC-NP, line E5		l						, [,			 •	0	0
			ſ			T		1	Г				1	Г	_		 1	0	0
48.	Total additions to tax. Line 46 plus line 47		1						′ L			-		/].		0
40	Total tax before credits. Add lines 45 and 48		ſ			Τ			, [1,	, [Τ	Π].	0	0
													_	_			_	_	
	ndard and carryforward credits		Γ			Т		1	Г				1	Г	_		 1	0	0
50.	Exemption credit (see instructions)				-				′ L			-		/				0	0
51	Total standard credits from Schedule OR-ASC-NP, line F16 51.		ſ		Γ	Т			, [, [Τ].	0	0
51.																			
52.	Total standard credits. Add lines 50 and 51 52.		l						, [/				0	0
53.	Tax minus standard credits. Line 49 minus line 52. If line 52 is more than line 49, enter 0		ſ			Τ			, [1,	, [Τ].	0	0
	IIIIe 40, eiitei U		1		-			1				1		-			1		



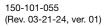


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	idard and carryforward credits (continued)														
54.	Total carryforward credits used this year (Schedule OR-ASC-NP, line G9). Line 54 can't be more than line 53 (Schedule OR-ASC and OR-ASC-NP Instructions) 54.					/				,	,				0 0
55.	Tax after standard and carryforward credits. Line 53 minus line 54					/				,	,				0 0
-	ments and refundable credits		Г	Т		Г					_	_	_	1	0 0
56.	Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 56.					′				/				•	0 0
57.	Amount applied from your prior year's tax refund 57.					,				,].	0 0
58.	Estimated tax payments for 2023. Include all estimated payments you made by														
	April 15, 2024, including any extension payment or tax withheld from real estate transactions. Do not include the amount you already reported on line 57					,				,].	0 0
59.	Tax payments from a pass-through entity 59.					,].	0 0
60.	Earned income credit (see instructions) 60.					,				,].	0 0
61.	Oregon Kids Credit (see instructions) 61.					, [,].	0 0
62.	Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). To donate your kicker to the State School Fund, enter 0 and see line 78					,				,].	0 0
63.	Total refundable credits from Schedule OR-ASC-NP, line H7					,					,].	0 0
64.	Total payments and refundable credits. Add lines 56 through 63 64.					,				,]	0 0
Тах	to pay or refund														
65.	Overpayment of tax. If line 55 is less than line 64, you overpaid. Line 64 minus line 55					,				,].	0 0
66.	Net tax. If line 55 is more than line 64, you have tax to pay. Line 55 minus line 64					,				,].	0 0
67.	Penalty and interest for filing or paying late (see instructions)					, [,].	0 0





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	to pay or refund (continu	,								1.[0 0
68.	Interest on underpayment of	of estimated tax. Include Fo	orm OR-10	68.		/			′ ∟	1 . L	0 0
						_					
	Exception number from Fo	rm OR-10, line 1: 68a.	Check box if	you annual	ized: 6	68b.					
									_	 	
69.	Total penalty and interest d	lue. Add lines 67 and 68		69.		/			/	•	0 0
70	Net tax including penalty	and interact							_	 	
70.		Thi	is is the amount you	owe. 70.					/	•	0 0
										_	
71.	Overpayment less penalty	y and interest.	This is your re	fund. 71		,			7	•	0 0
			,								
72.	Estimated tax. Fill in the po	ortion of line 71 you want ap		70		,			,	1.[0 0
						Π.				1.[0 0
73.	Charitable checkoff donation	ons from Schedule OR-DON	IATE, line 30	73.					′ L		0
										1 1	0 0
74.	Oregon 529 college saving	s plan deposits from Sched	ule OR-529, line 5	74.		/			/		0 0
75.	Total. Add lines 72 through									1 1	0 0
	on line 71			75.		/			/		0 0
										1 1	
76.	Net refund. Line 71 minus	line 75	This is your net re	efund. 76.		/			/		0 0
Dire	ect deposit										
77.	For direct deposit of your re-	efund, see instructions. Che	eck the box if the fina	deposit de	stination	is outsic	le the l	Jnited S	States:		
	Type of account:										
		Account information	:								
	Checking or	Routing number		Account nu	mber					 	
	Savings										
Kic	ker donation									 	
	If you elect to donate your	kicker to the State School F	und, check this box.	78a.							
	Complete the kicker werker	host in the instructions and	optor the						_	 	
		heet in the instructions and Thi		able. 78b.		,			,		0 0





Last name			SSN		
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Sign here. Under penalty of false sv Your signature	/earing, I declare that the informa	tion in this return and a	any attachmer	nts is true, correct, and complete.	
x					
Date (MM/DD/YYYY)					
Spouse signature					
x					
Date (MM/DD/YYYY)					
Signature of preparer other than taxpay	er				
x					
Date (MM/DD/YYYY)	Preparer phone		Prepa	arer license number	
Preparer first name	Initial Prepa	irer last name			
Preparer address					
City			State	ZIP code	

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the *Tax Information Authorization and Power of Attorney for Representation* form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 70)

- Online: www.oregon.gov/dor.
- By mail: Payable to the Oregon Department of Revenue. Write "2023 Oregon Form OR-40-P" and the last four digits of your SSN or ITIN on your check or money order. If you include a payment with your return, don't include Form OR-40-V payment voucher.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form is blank:
 - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- 2-D barcode. If the large 2-D barcode box on the first page of this form is filled in:
 - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



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Amended statement. Complete this section only if you're amending your 2023 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.



