

PRACTICE LAB

(202) 202-2022

GUNTHER H SAHLBERG &  
MARY ANNE SAHLBERG  
429 CRYSTAL VIEW CT  
CEDAR RAPIDS IA 52404  
(319) 555-5555

Preparer No.: 995  
Client No. : XXX-XX-6866  
Invoice Date: 01/09/2024

**INVOICE**

Description	Amount	
<p><b>PREPARATION OF 2023 FEDERAL/STATE FORMS &amp; WORKSHEETS:</b></p> <p>FORM 1040-SR (TAX RETURN FOR SENIORS) FORM 1040 SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS) SCHEDULE B (INTEREST &amp; DIVIDENDS) SCHEDULE D (CAPITAL GAINS &amp; LOSS) FORM 8949 (SALES OF CAPITAL ASSETS) CAPITAL GAIN TAX WORKSHEET SCHEDULE D CAPITAL LOSS CARRYOVER FORM 1099-R (RETIREMENT DISTRIBUTIONS) (2) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION - SIMPLIFIED)</p>		
	<b>Total Invoice</b>	\$0.00
	<b>Amount Paid</b>	\$0.00
	<b>Balance Due</b>	\$0.00

TAX YEAR: 2023

PROCESS DATE: 01/09/2024

CLIENT : 254-00-6866 GUNTHER H SAHLBERG  
SPOUSE : 296-00-8442 MARY ANNE SAHLBERG

BIRTH DATE : 05/26/1949 Age:74  
BIRTH DATE : 10/30/1954 Age:69

ADDRESS : 429 CRYSTAL VIEW CT  
: CEDAR RAPIDS IA 52404

PREPARER : 995

Home : (319) 555-5555

Work :

Cell :

STATUS : MARRIED JOINT

FED TYPE: Electronic Mail

ST TYPE : Regular Tax

EFFECTIVE RATE: 8.47%

E-MAIL :

LISTING OF FORMS FOR THIS RETURN

FORM 1040-SR  
SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)  
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)  
FORM 1099-R (RETIREMENT DISTRIBUTIONS)  
SCHEDULE B (INTEREST/DIVIDEND INCOME)  
SCHEDULE D (CAPITAL GAINS/LOSSES)  
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)  
FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)  
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)

\* QUICK SUMMARY \*

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	38849
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	38849
DEDUCTIONS	30700
EXEMPTIONS	0
TAXABLE INCOME	8130
TAX	718
CREDITS	29
PAYMENTS	7100
REFUND	6411
AMOUNT DUE	0

\* 1099-R INCOME FORMS SUMMARY \*

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH	ST
1.	T	LIBERTY RETIREE SERVIC	24789	22209	2150	965	IA
2.	T	DAVENPORT TRUST CO	10950	8950	950	115	IA
		TOTALS.....	35739	31159	3100	1080	

CLIENT : GUNTHER SAHLBERG  
SPOUSE : MARY ANNE SAHLBERG

254-00-6866  
296-00-8442

PREPARER : 995      DATE : 01/09/2024

---

\* FORM SSA-1099 INCOME FORMS SUMMARY \*

---

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	22954	2500	2096
2.	S	U.S.	11452	1500	2096
		TOTALS.....	34406	4000	4192

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  LIBERTY RETIREE SERVICES TRI-STATE CONSTRUCTION PENSION F FAIRVIEW KY 42221			1 Gross distribution \$ 24789 2a Taxable amount \$ 22209		OMB No. 1545-0119  <b>2022</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S TIN 34-6631021			RECIPIENT'S TIN 254-00-6866		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
RECIPIENT'S name GUNTHER H SAHLBERG  Street address (including apt. no.) 429 CRYSTAL VIEW CT  City or town, state or province, country, and ZIP or foreign postal code CEDAR RAPIDS IA 52404			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2150			
10 Amount allocable to IRR within 5 years \$			11 1st year of desig. Roth contrib. 0		12 FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)			13 Date of payment		14 State tax withheld \$ 965		15 State/Payer's state no. IA 34663102101	
					16 State distribution \$ 22209			
					17 Local tax withheld \$		18 Name of locality	
					19 Local distribution \$			

Form **1099-R** (keep for your records)

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  DAVENPORT TRUST CO 901 EAST CARY ST RICHMOND VA 23219			1 Gross distribution \$ 10950 2a Taxable amount \$ 8950		OMB No. 1545-0119  <b>2022</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S TIN 54-1836564			RECIPIENT'S TIN 254-00-6866		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>			
RECIPIENT'S name GUNTHER H SAHLBERG  Street address (including apt. no.) 429 CRYSTAL VIEW CT  City or town, state or province, country, and ZIP or foreign postal code CEDAR RAPIDS IA 52404			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 950			
10 Amount allocable to IRR within 5 years \$			11 1st year of desig. Roth contrib. 0		12 FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)			13 Date of payment		14 State tax withheld \$ 115		15 State/Payer's state no. IA 54183656401	
					16 State distribution \$ 10950			
					17 Local tax withheld \$		18 Name of locality	
					19 Local distribution \$			

Form **1099-R** (keep for your records)

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name GUNTHER H SAHLBERG	Social security number 254-00-6866
Spouse's name MARY ANNE SAHLBERG	Spouse's social security number 296-00-8442

## Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	38849
2 Total tax	2	689
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	7100
4 Amount you want refunded to you	4	6411
5 Amount you owe	5	

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

### Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN 

1	6	8	6	6
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ 01/09/2024

### Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN 

1	8	4	4	2
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ 01/09/2024

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

3	6	9	2	5	8	9	8	7	6	5
---	---	---	---	---	---	---	---	---	---	---

**Don't enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 01/09/2024

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

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

Your first name and middle initial <u>GUNTHER H</u>		Last name <u>SAHLBERG</u>	<b>Your social security number</b> <u>254+00+6866</u>
If joint return, spouse's first name and middle initial <u>MARY ANNE</u>		Last name <u>SAHLBERG</u>	<b>Spouse's social security number</b> <u>296+00+8442</u>
Home address (number and street). If you have a P.O. box, see instructions. <u>429 CRYSTAL VIEW CT</u>			Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. <u>CEDAR RAPIDS</u>		State <u>IA</u>	ZIP code <u>52404</u>
Foreign country name		Foreign province/state/county	Foreign postal code

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

**Filing Status**  Single  Married filing jointly (even if only one had income)  Married filing separately (MFS)  
 Head of household (HOH)  Qualifying surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . . .  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** { **You:**  Were born before January 2, 1959  Are blind  
**Spouse:**  Was born before January 2, 1959  Is blind

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

<b>Income</b> Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b>	
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>	
	<b>h</b> Other earned income (see instructions) . . . . .	<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>		
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b>	
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b> 70	<b>2b</b> Taxable interest . . . . . <b>2b</b> 79	
<b>3a</b> Qualified dividends . . . . . <b>3a</b> 936	<b>b</b> Ordinary dividends . . . . . <b>3b</b> 1798		
<b>4a</b> IRA distributions . . . . . <b>4a</b> 10950	<b>b</b> Taxable amount . . . . . <b>4b</b> 8950		
<b>5a</b> Pensions and annuities . . . . . <b>5a</b> 24789	<b>b</b> Taxable amount . . . . . <b>5b</b> 22209		
<b>6a</b> Social security benefits . . . . . <b>6a</b> 34406	<b>b</b> Taxable amount . . . . . <b>6b</b> 8813		
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>			

Attach Schedule B if required.

**Standard Deduction**  
See *Standard Deduction Chart* on the last page of this form.

<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	-3000
<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	38849
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	38849
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	30700
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	19
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	30719
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	8130
<b>Tax and Credits</b>	<b>16 Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____ . . . . .	<b>16</b>	718
	<b>17</b> Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
	<b>18</b> Add lines 16 and 17 . . . . .	<b>18</b>	718
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	
	<b>20</b> Amount from Schedule 3, line 8 . . . . .	<b>20</b>	29
	<b>21</b> Add lines 19 and 20 . . . . .	<b>21</b>	29
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	689
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	0
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	689
<b>Payments</b>	<b>25</b> Federal income tax withheld from: <b>a</b> Form(s) W-2 . . . . . <b>25a</b>		
	<b>b</b> Form(s) 1099 . . . . . <b>25b</b>	7100	
	<b>c</b> Other forms (see instructions) . . . . . <b>25c</b>		
	<b>d</b> Add lines 25a through 25c . . . . . <b>25d</b>		7100
	<b>26</b> 2023 estimated tax payments and amount applied from 2022 return . . . . . <b>26</b>		
	<b>27</b> Earned income credit (EIC) . . . . . <b>27</b>		
	<b>28</b> Additional child tax credit from Schedule 8812 . . . . . <b>28</b>		
	<b>29</b> American opportunity credit from Form 8863, line 8 . . . . . <b>29</b>		
	<b>30</b> Reserved for future use . . . . . <b>30</b>		
	<b>31</b> Amount from Schedule 3, line 15 . . . . . <b>31</b>		
	<b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . . <b>32</b>		
	<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . . <b>33</b>		7100

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

<b>Refund 34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	6411																	
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	6411																	
Direct deposit? See instructions.	<b>b</b> Routing number <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X									
X	X	X	X	X	X	X	X	X	X											
	<b>d</b> Account number <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td><td style="border: 1px solid black; padding: 0 2px;">X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	<b>36</b> Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . . . .	<b>36</b>																		
<b>Amount You Owe 37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions	<b>37</b>																		
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>																		

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

Designee's name	Phone no.	Personal identification number (PIN) <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr></table>						

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr></table>						
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr></table>						
Phone no. (319) 555-5555	Email address								

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name PRACTICE LAB		01/09/24	S12345678	
Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005			Firm's EIN	Phone no. 202-202-2022



**Standard Deduction Chart\***

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 . . . . . 2

<b>IF your filing status is . . .</b>	<b>AND the number of boxes checked is . . .</b>	<b>THEN your standard deduction is . . .</b>
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Head of household	1	\$22,650
	2	24,500
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.

Form **1040-SR** (2023)

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **03**

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

GUNTHER & MARY ANNE SAHLBERG

Your social security number

254-00-6866

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	29
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	29

(continued on page 2)

**Part II Other Payments and Refundable Credits**

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

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://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.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

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

Your social security number

GUNTHER & MARY ANNE SAHLBERG

254-00-6866

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.				
	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>	4192		
	<b>2</b> Enter amount from Form 1040 or 1040-SR, line 11 <b>2</b> 38849				
	<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . .	<b>3</b>	2914		
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				<b>4</b>	1278
<b>Taxes You Paid</b>	<b>5</b> State and local taxes.				
	<b>a</b> State and local income taxes or general sales taxes. You may include 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 <input type="checkbox"/>	<b>5a</b>	1080		
	<b>b</b> State and local real estate taxes (see instructions) . . . . .	<b>5b</b>			
	<b>c</b> State and local personal property taxes . . . . .	<b>5c</b>			
	<b>d</b> Add lines 5a through 5c . . . . .	<b>5d</b>	1080		
	<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . .	<b>5e</b>	1080		
	<b>6</b> Other taxes. List type and amount: _____	<b>6</b>			
<b>7</b> Add lines 5e and 6 . . . . .				<b>7</b>	1080
<b>Interest You Paid</b>	<b>8</b> Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>				
	<b>a</b> Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . .	<b>8a</b>			
	<b>b</b> 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 . . . . .	<b>8b</b>			
	<b>c</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>8c</b>			
	<b>d</b> Reserved for future use . . . . .	<b>8d</b>			
	<b>e</b> Add lines 8a through 8c . . . . .	<b>8e</b>			
<b>9</b> Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>				
<b>10</b> Add lines 8e and 9 . . . . .				<b>10</b>	
<b>Gifts to Charity</b>	<b>11</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>11</b>			
	<b>12</b> Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>12</b>			
	<b>13</b> Carryover from prior year . . . . .	<b>13</b>			
	<b>14</b> Add lines 11 through 13 . . . . .				<b>14</b>
<b>Casualty and Theft Losses</b>	<b>15</b> Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .				<b>15</b>
<b>Other Itemized Deductions</b>	<b>16</b> Other—from list in instructions. List type and amount: _____				<b>16</b>
<b>Total Itemized Deductions</b>	<b>17</b> Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . .	<b>17</b>			2358
	<b>18</b> If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>				

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

Schedule A (Form 1040) 2023

QNA

SCHEDULE B (Form 1040)

Department of the Treasury Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR. Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 08

Name(s) shown on return: GUNTHER & MARY ANNE SAHLBERG Your social security number: 254-00-6866

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Table with 4 rows for interest entries. Line 1: DAVENPORT & COMPANY LLC, Amount 79. Line 2: Add amounts, Amount 79. Line 3: Excludable interest, Amount 0. Line 4: Subtract line 3 from line 2, Amount 79.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Table with 2 rows for ordinary dividends. Line 5: DAVENPORT & COMPANY LLC, Amount 1798. Line 6: Add amounts, Amount 1798.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

Table with 3 rows for foreign accounts and trusts. Row 7a: Financial interest in foreign country? No. Row 7b: Foreign country name. Row 8: Distribution from foreign trust? No.

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

GUNTHER & MARY ANNE SAHLBERG

254-00-6866

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	3675	2500		1175
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked. . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> 157
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 5000)
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> -3668

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

Schedule D (Form 1040) 2023

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-3668
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.	<b>21</b>	( 3000)
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
 GUNTHER & MARY ANNE SAHLBERG

Social security number or taxpayer identification number  
 254-00-6866

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	STOCK	03/02/2008	10/30/2023	3675	2500			1175
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . .				3675	2500			1175

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



**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **55**

Name(s) shown on return

GUNTHER & MARY ANNE SAHLBERG

Your taxpayer identification number

254-00-6866

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
<b>i</b>			
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b>
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b> 96	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b> 96	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b> 19
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 19
<b>11</b>	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 8149	
<b>12</b>	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	<b>12</b> 936	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 7213	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 1443
<b>15</b>	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		<b>15</b> 19
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b> ( )	
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b> ( )	

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

**Qualified Dividends and Capital Gain Tax Worksheet—Line 16**

Keep for Your Records



**Before you begin:** ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.  
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.  
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>8130</u>
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>936</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.		
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.		
4.	Add lines 2 and 3	4.	<u>936</u>
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>7194</u>
6.	Enter: \$44,625 if single or married filing separately, \$89,250 if married filing jointly or qualifying surviving spouse, \$59,750 if head of household.	6.	<u>89250</u>
			<u>8130</u>
			<u>7194</u>
			<u>936</u>
10.	Enter the smaller of line 1 or line 4	10.	<u>936</u>
11.	Enter the amount from line 9	11.	<u>936</u>
12.	Subtract line 11 from line 10	12.	
13.	Enter: \$492,300 if single, \$276,900 if married filing separately, \$553,850 if married filing jointly or qualifying surviving spouse, \$523,050 if head of household.	13.	<u>553850</u>
14.	Enter the smaller of line 1 or line 13	14.	<u>8130</u>
15.	Add lines 5 and 9	15.	<u>8130</u>
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16.	
17.	Enter the smaller of line 12 or line 16	17.	
18.	Multiply line 17 by 15% (0.15)	18.	
19.	Add lines 9 and 17	19.	<u>936</u>
20.	Subtract line 19 from line 10	20.	
21.	Multiply line 20 by 20% (0.20)	21.	
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>718</u>
23.	Add lines 18, 21, and 22	23.	<u>718</u>
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>813</u>
25.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>718</u>

\* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

**28% Rate Gain Worksheet—Line 18**

Keep for Your Records 

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1.	_____	
2. Enter as a positive number the total of:			
• Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain;	}		
• 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and		2.	_____
• 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain. Don't make an entry for any section 1202 exclusion that is 100% of the gain.			
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	3.	_____	
4. Enter the total of any collectibles gain reported to you on:			
• Form 1099-DIV, box 2d;	}		
• Form 2439, box 1d; and		4.	_____
• Schedule K-1 from a partnership, S corporation, estate, or trust.			
5. Enter your long-term capital loss carryovers from Schedule D, line 14; and Schedule K-1 (Form 1041), box 11, code D	5.	( 5000 )	
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6.	(         ) _____	
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7.	_____	

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records



If you aren't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the <b>smaller</b> of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions	1.	_____
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2.	_____
3. Subtract line 2 from line 1	3.	_____
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year. See instructions	4.	_____
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"	5.	_____
6. Add lines 3 through 5	6.	_____
7. Enter the <b>smaller</b> of line 6 or the gain from Form 4797, line 7	7.	_____
8. Enter the amount, if any, from Form 4797, line 8	8.	_____
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	_____
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain. See instructions	10.	_____
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, a trust, a real estate investment trust, or a mutual fund (or other regulated investment company) or in connection with a Form 1099-R	11.	_____
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale. See instructions	12.	_____
13. Add lines 9 through 12	13.	_____
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the <b>28% Rate Gain Worksheet</b> . Otherwise, enter -0-	14.	_____
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15.	( _____ )
16. Enter your long-term capital loss carryovers from Schedule D, line 14; and Schedule K-1 (Form 1041), box 11, code D*	16.	( <u>5000</u> )
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17.	<u>5000</u>
18. <b>Unrecaptured section 1250 gain.</b> Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19	18.	_____

\* If you are filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 before completing this line.



Worksheet 4-1. **Capital Loss Carryover Worksheet**

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2022 to 2023 if Schedule D (Form 1040), line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D (Form 1040), line 16, or (b) if the amount on your 2022 Form 1040, line 15, would be less than zero if you could enter a negative amount on that line. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 15. If the amount would have been a loss, if you could enter a negative number on that line, enclose the amount in parentheses	1.	8130
2. Enter the loss from Schedule D (Form 1040), line 21, as a positive amount	2.	3000
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	11130
4. Enter the smaller of line 2 or line 3	4.	3000
<b>If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>		
5. Enter the loss from Schedule D (Form 1040), line 7, as a positive amount	5.	
6. Enter any gain from Schedule D (Form 1040), line 15. If a loss, enter -0-	6.	
7. Add lines 4 and 6	7.	
8. <b>Short-term capital loss carryover to 2023.</b> Subtract line 7 from line 5. If zero or less, enter -0-	8.	
<b>If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>		
9. Enter the loss from Schedule D (Form 1040), line 15, as a positive amount	9.	3668
10. Enter any gain from Schedule D (Form 1040), line 7	10.	
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	3000
12. Add lines 10 and 11	12.	3000
13. <b>Long-term capital loss carryover to 2023.</b> Subtract line 12 from line 9. If zero or less, enter -0-	13.	668

**Social Security Benefits Worksheet—Lines 6a and 6b**

Keep for Your Records



**Before you begin:** ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).  
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2023, enter “D” to the right of the word “benefits” on line 6a. If you don’t, you may get a math error notice from the IRS.  
 ✓ Be sure you have read the **Exception** in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from <b>box 5</b> of <b>all</b> your <b>Forms SSA-1099</b> and <b>RRB-1099</b> . Also enter this amount on Form 1040 or 1040-SR, line 6a .....	1.	<u>34406</u>
2.	Multiply line 1 by 50% (0.50) .....	2.	<u>17203</u>
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8 .....	3.	<u>30036</u>
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a .....	4.	<u>70</u>
5.	Combine lines 2, 3, and 4 .....	5.	<u>47309</u>
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25 .....	6.	<u>          </u>
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.  <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 8 from line 7 .....		<u>47309</u>
8.	If you are: Married filing jointly, enter \$32,000 • Single, head of household, qualifying surviving spouse, or married filing separately and you <b>lived apart</b> from your spouse for all of 2023, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2023, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 } .....		<u>32000</u>
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2023, be sure you entered “D” to the right of the word “benefits” on line 6a.  <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 8 from line 7 .....	9.	<u>15309</u>
10.	Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you <b>lived apart</b> from your spouse for all of 2023 .....	10.	<u>12000</u>
11.	Subtract line 10 from line 9. If zero or less, enter -0- .....	11.	<u>3309</u>
12.	Enter the <b>smaller</b> of line 9 or line 10 .....	12.	<u>12000</u>
13.	Enter one-half of line 12 .....	13.	<u>6000</u>
14.	Enter the <b>smaller</b> of line 2 or line 13 .....	14.	<u>6000</u>
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- .....	15.	<u>2813</u>
16.	Add lines 14 and 15 .....	16.	<u>8813</u>
17.	Multiply line 1 by 85% (0.85) .....	17.	<u>29245</u>
18.	<b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b .....	18.	<u>8813</u>



*If any of your benefits are taxable for 2023 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.*