2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/21/2023

General Information

Name: Hon Ellen Sue Venzer **CONFIDENTIAL**

Address: Richard E. Gerstein Justice Bldg. 1351 NW 12th Street RM. 603, Miami, FL 33125 **PID 25583**

County: Miami-Dade

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (11Th)	Elected Constitutional Officer	Circuit Court Judge

Net Worth

My Net Worth as of December 31, 2022 was $ 9,763,022.00.

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds $1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is $ 475,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
Residence	$ 4,100,000.00
Cash Accounts (Truist; J.P. Morgan; Charles Schwab)	$ 46,752.00
D&E Landholdings II, LLC- Loan Receivable	$ 87,537.00

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Description of Asset	Value of Asset
Interest in D&E Landholdings II, LLC	$ 853,465.00
Life Insurance Cash Value (Mass Mutual Life Insurance Co./Principal Life Insurance Co.)	$ 90,206.00
FRS Investment Plan: FRS 2025 Rtmnt Fund (2025)	$ 48,487.00
ADVISIORS INNER CIRCLE FD III GQG PRTNR	$ 13,709.00
ALPHABET INC	$ 11,510.00
AMAZON.COM INC	$ 10,080.00
BERKSHIRE HATHAWAY INC	$ 108,424.00
COCA COLA COMPANY	$ 12,658.00
COSTCO WHOLESALE CORP-NEW	$ 26,477.00
DELTA AIRLINES INC DEL	$ 10,187.00
GOLDMAN SACHS GROUP INC	$ 26,097.00
ISHARES S&P MID CAP 400 (IJK)	$ 32,169.00
ISHARES S&P MID CAP 400 (IJJ)	$ 32,860.00
ISHARES S&P SMALL CAP 600 (IJT)	$ 22,154.00
ISHARES S&P SMALL CAP 600 (IJS)	$ 22,188.00
LIVENT CORPORATION	$ 11,227.00
MODERNA INC	$ 8,802.00
NVIDIA CORP	$ 12,422.00
QUALCOMM INC	$ 8,135.00
SPDR INDEX SHARES FUNDS SPRD EURO STOXX	$ 65,636.00
TESLA INC	$ 11,087.00
VANGUARD INTL EQUITY INDEX FUND EUROP	$ 43,465.00
WALT DISNEY CO	$ 11,382.00
CAPITAL ONE BANK (USA)	$ 72,459.00
CAPITAL ONE NATL ASSN VA	$ 97,603.00
CITIZENS NATL BK GTR ST. LOUIS	$ 28,992.00
SL GREEN REALTY CORP	$ 21,614.00
AMERICAN EXPRESS NATL BK	$ 29,006.00

Filed with COE: 06/21/2023

Description of Asset	Value of Asset
GOLDMAN SACHS BK USA NEW YORK	$ 19,292.00
COLUMBIA SELIGMAN COMM	$ 37,683.00
WESTERN ASSET MANAGED	$ 209,912.00
WALMART, INC.	$ 4,960.00
BRISTOL-MEYERS SQUIBB CO.	$ 16,152.00
META PLATFORMS, INC.	$ 11,432.00
PFG BNY Mellon Diversifi	$ 35,993.00
PFG BR Equity ESG Strate	$ 37,879.00
PFG FDLT INS AM&EQ IDX S	$ 33,221.00
PFG FDLT INS AM&EQ SCTR	$ 36,094.00
PFG Janus Henderson BALA	$ 65,480.00
PFG JP MORGAN TACTICAL A	$ 99,280.00
PFG MEEDER TACTICAL STRAT R	$ 24,177.00
TRowePr New Hrizns I	$ 4,508.00
TRowePr Ovrseas Stk I	$ 4,867.00
Fid Contra K6	$ 2,797.00
MSIF Gr R6	$ 11,400.00
TRowePr Eq Inc D	$ 13,570.00
Reinvestment Pension Plan	$ 2,312,535.00
Vintage Automobile Collection	$ 170,000.00
Art Collection	$ 160,000.00
See Attached	

Filed with COE: 06/21/2023

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Income

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income.

☑ I elect to file a copy of my 2022 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding $1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Business Entity	Major Sources of Business Income	Address	Principal Business Activity of Source
D & E Land Holdings Inc.	Rental property	887 Garnet Cir. Weston, Fl 33326	Real Estate
D & E Land Holdings II, LLC.	Rental property	887 Garnet Cir. Weston, Fl 33326	Real Estate

Filed with COE: 06/21/2023

Interests in Specified Businesses

Business Entity # 1
N/A

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Ellen Sue Venzer

Digitally signed: **06/21/2023**

Filed with COE: 06/21/2023

Form **1040** Department of the Treasury - Internal Revenue Service **U.S. Individual Income Tax Return** **2022** OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ 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

Your first name and middle initial: ELLEN SUE	Last name: VENZER	Your social security number:
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	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
City, town, or post office. If you have a foreign address, also complete spaces below.	State: [redacted] ZIP code	
Foreign country name	Foreign province/state/county	Foreign postal code

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instr. and check here ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.): Child tax credit	Credit for other dependents
[redacted]	VENZER		[redacted]		☒
[redacted]	VENZER				☒

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions) STMT 1	1a	265,550.
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions) 1i	1h	
i	Nontaxable combat pay election (see instructions)		
z	Add lines 1a through 1h	1z	265,550.
2a	Tax-exempt interest 2a 6,936.	b Taxable interest 2b	3,456.
3a	Qualified dividends 3a 3,551.	b Ordinary dividends 3b	4,586.
4a	IRA distributions 4a	b Taxable amount 4b	
5a	Pensions and annuities 5a	b Taxable amount 5b	
6a	Social security benefits 6a	b Taxable amount 6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	403,610.
8	Other income from Schedule 1, line 10	8	15,288.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	692,490.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	692,490.
12	**Standard deduction or itemized deductions** (from Schedule A)	12	19,400.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	1,440.
14	Add lines 12 and 13	14	20,840.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	671,650.

Attach Sch. B if required.

Standard Deduction for -
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under Standard Deduction, see instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	138,936.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	138,936.
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	34.
	21	Add lines 19 and 20		21	34.
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	138,902.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	16,899.
	24	Add lines 22 and 23. This is your **total tax**		24	155,801.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2 SEE STATEMENT 5	25a 54,193.		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	54,193.
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return		26	
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31 6,499.		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	6,499.
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	60,692.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	
Direct deposit? See instructions.	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want **applied to your 2023 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	95,489.
	38	Estimated tax penalty (see instructions)	38 380.		

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 ANA L MARTINEZ CPA Phone no. 786-864-2560 Personal identification number (PIN) [redacted]

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.)
		JUDGE	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

Phone no. (305) Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
ANA L MARTINEZ CPA	Ana L Martinez	4/18/2023	P00574616	☐ Self-employed

Firm's name A MARTINEZ & ASSOCIATES CPAS PA Phone no. 786-864-2560

Firm's address 5794 SW 40 ST #203 MIAMI, FL 33155 Firm's EIN 81-3257498

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2022)

213922 12-05-22

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. 01

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

Your social security number

ELLEN SUE VENZER

Part I 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. Attach Schedule E		5	15,288.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ( )		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ( )		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	15,288.

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

Schedule 1 (Form 1040) 2022

214141 12-06-22

Part 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		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

2022

Attachment Sequence No. 02

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

ELLEN SUE VENZER

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
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	0.

Part 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. Attach Form 8919	6			
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 ☐			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	675.
12	Net investment income tax. Attach Form 8960			12	16,224.
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	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	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			
l	Tax on accumulation distribution of trusts	17l			
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			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	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 taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	16,899.

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* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. 03

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

ELLEN SUE VENZER

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	34.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5	Residential energy credits. Attach Form 5695			5	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Alternative motor vehicle credit. Attach Form 8910	6e			
f	Qualified plug-in motor 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			
l	Amount on Form 8978, line 14. See instructions	6l			
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 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	34.

(continued on page 2)

Part 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 STMT 6			11	6,499.
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b			
c	Reserved for future use	13c			
d	Credit for repayment of amounts included in income from earlier years	13d			
e	Reserved for future use	13e			
f	Deferred amount of net 965 tax liability (see instructions)	13f			
g	Reserved for future use	13g			
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h			
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-SR, or 1040-NR, line 31			15	6,499.

Schedule 3 (Form 1040) 2022

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

Go to www.irs.gov/Form2210 for instructions and the latest information.

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

OMB No.1545-0140

2022

Attachment Sequence No. 06

Name(s) shown on tax return

ELLEN SUE VENZER

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than $1,000?
- Yes → **Don't file Form 2210.** You don't owe a penalty.
- No → Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?
  - Yes → You **don't** owe a penalty. **Don't** file Form 2210 unless **box** E in Part II applies, then file page 1 of Form 2210.
  - No → You may owe a penalty. Does any box in Part II below apply?
    - Yes → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?
      - Yes → You must figure your penalty.
      - No → You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**
    - No → **Don't file Form 2210.** You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

Part I Required Annual Payment

1	Enter your 2022 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	138,902.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	16,899.
3	Other payments and refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	4	155,801.
5	Multiply line 4 by 90% (0.90) — 5: 140,221.		
6	Withholding taxes. **Don't** include estimated tax payments. See instructions	6	60,692.
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	7	95,109.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	70,168.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	70,168.

Next: Is line 9 more than line 6?

- ☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.
  - If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
  - If box **A** or **E** applies (but not **B, C,** or **D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2021 or 2022, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates (a) 4/15/22	(b) 6/15/22	(c) 9/15/22	(d) 1/15/23
10 **Required installments.** If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	17,542.	17,542.	17,542.	17,542.
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. **Don't file Form 2210 unless you checked a box in Part II**	11	15,173.	15,173.	15,173.	15,173.
Complete lines 12 through 18 of one column before going to line 12 of the next column.					
12 Enter the amount, if any, from line 18 in the previous column	12				
13 Add lines 11 and 12	13		15,173.	15,173.	15,173.
14 Add the amounts on lines 16 and 17 in the previous column	14		2,369.	4,738.	7,107.
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	15,173.	12,804.	10,435.	8,066.
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 **Underpayment.** If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	2,369.	4,738.	7,107.	9,476.
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

19 **Penalty.** Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II**	19	380.

Form 2210 (2022)

SEE ATTACHED WORKSHEET

212502 12-13-22

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s)					Identifying Number
ELLEN SUE VENZER					
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/22	17,542.	17,542.			
04/15/22	-15,173.	2,369.	61	.000109589	16.
06/15/22	17,542.	19,911.			
06/15/22	-15,173.	4,738.	15	.000109589	8.
06/30/22	0.	4,738.	77	.000136986	50.
09/15/22	17,542.	22,280.			
09/15/22	-15,173.	7,107.	15	.000136986	15.
09/30/22	0.	7,107.	92	.000164384	107.
12/31/22	0.	7,107.	15	.000191781	20.
01/15/23	17,542.	24,649.			
01/15/23	-15,173.	9,476.	90	.000191781	164.
Penalty Due (Sum of Column F).					380.

* Date of estimated tax payment, withholding credit date or installment due date.

212511
04-01-22

DOES NOT APPLY - NOT USED

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2022

Attachment Sequence No. **07**

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

Your social security number

ELLEN SUE VENZER

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]			
	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 Paid	5	State and local taxes.			
	a	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 SEE STATEMENT 9 [X]	5a	2,391.	
	b	State and local real estate taxes (see instructions)	5b	18,413.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	20,804.	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.	
	6	Other taxes. List type and amount:	6		
	7	Add lines 5e and 6			7 10,000.
Interest You Paid	8	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 [ ]			
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited SEE STATEMENT 8	8a	1,928.	
	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	8b		
	c	Points not reported to you on Form 1098. See instructions for special rules	8c		
	d	Reserved for future use	8d		
	e	Add lines 8a through 8c	8e	1,928.	
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
	10	Add lines 8e and 9			10 1,928.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	1,458.	STMT 7
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12		
	13	Carryover from prior year	13		
	14	Add lines 11 through 13			14 1,458.
Casualty and Theft Losses	15	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			15
Other Itemized Deductions	16	Other - from list in instructions. List type and amount:			16
Total Itemized Deductions	17	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			17 13,386.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box			

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Interest and Ordinary Dividends

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment Sequence No. 08

Your social security number

ELLEN SUE VENZER

Part I Interest

			Amount
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 social security number and address		
	JP MORGAN SECURITIES LLC		3,456.
		1	
2	Add the amounts on line 1	2	3,456.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	3,456.

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.

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

Part II Ordinary Dividends

			Amount
5	List name of payer		
	PERSHING LLC -		150.
	PERSHING LLC -		148.
	MERRILL LYNCH, PIERCE, FENNER & SMITH INC		610.
	JP MORGAN SECURITIES LLC		3,678.
		5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	4,586.

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.

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

Part III Foreign Accounts and Trusts

		Yes	No
	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.		
7a	At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(ies) where the financial account(s) are located		
8	During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

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 instr.

Interest and Dividend Summary

Name: ELLEN SUE VENZER FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	PERSHING LLC							150.	124.
B	PERSHING LLC -							148.	122.
C									
D	MERRILL LYNCH, PIERCE, FENNER & SMITH INC			6,936.	1,174.			610.	559.
E	JP MORGAN SECURITIES LLC	3,456.							
F	JP MORGAN SECURITIES LLC							3,678.	2,746.
G									
H									
I									
J									
K									
Totals		3,456.		6,936.	1,174.			4,586.	3,551.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A					12.				
B					12.				
C									
D	2,847.								
E									
F	318.	80.			725.				34.
G									
H									
I									
J									
K									
Totals	3,165.	80.			749.				34.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2022

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

ELLEN SUE VENZER

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	104,863.	112,964.		<8,101.>
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 (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	<8,101.>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	20,565.	23,811.		<3,246.>
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	1,574.	461.		1,113.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	29,728.	241,014.		<211,286.>

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 SEE STATEMENT 11	11	621,965.
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See the instructions STMT 12	13	3,165.
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	411,711.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	403,610.
	• 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? [X] **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 SEE STATEMENT 13	19	77,585.
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. [X] **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) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
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.		

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2022

Attachment Sequence No. **12A**

Name(s) shown on return

ELLEN SUE VENZER

Social security number or taxpayer identification no.

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

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.
Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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

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

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions. (f) Code(s)	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
ZIMMER BIOMET							
HOLDI	VARIOUS	05/19/22	11.	13.			<2.>
132.000 SH -							
BERKSHIRE							
HATHAWAY INC DEL							
CL B	05/06/22	09/12/22	37,867.	42,034.			<4,167.>
280.000 SH -							
CARVINAL CORP							
COMMON PAIRED							
STOCK	05/06/22	05/25/22	3,297.	4,617.			<1,320.>
300.000 SH -							
ISHARES SELECT							
DIVIDEND ETF		10/25/22	36,341.	36,902.			<561.>
200.000 SH -							
ISHARES MSCI							
CHINA ETF		10/25/22	7,340.	9,723.			<2,383.>
372.000 SH -							
LITHIUM AMERICAS							
CORP	05/06/22	06/01/22	9,428.	9,501.			<73.>
686.505 SH -							
MATTHEWS INTL FDS							
CHINA FD INSTL CL	05/27/22	09/12/22	10,579.	10,174.			405.
2 **Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked)			104,863.	112,964.			<8,101.>

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1 | **Social security number or taxpayer identification no.**

ELLEN SUE VENZER

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.

- [X] **(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)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	**Adjustment, if any, to gain or loss.** If you enter an amount in column (g), enter a code in column (f). **See instructions.** (f) Code(s)	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) & combine the result with column (g)
DXC TECHNOLOGY CO	VARIOUS	04/28/22	549.	774.			<225.>
ZIMMER BIOMET							
HOLDI	VARIOUS	04/28/22	16.	18.			<2.>
WESTERN ASSET							
MANAGED							
MUNICIPALS	05/06/14	11/14/22	20,000.	23,019.			<3,019.>

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1 | Social security number or taxpayer identification no.

ELLEN SUE VENZER

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)
- [X] **(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)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions. (f) Code(s)	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
DXC TECHNOLOGY CO	VARIOUS	04/28/22	205.	169.			36.
ZIMMER BIOMET							
HOLDI	VARIOUS	04/28/22	1,366.	291.			1,075.
ZIMVIE INC REG							
SHS WHEN	06/15/01	03/04/22	3.	1.			2.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1 | **Social security number or taxpayer identification no.**

ELLEN SUE VENZER

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)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions. (f) Code(s)	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
ALCOTT VENZER		11/01/22	29,728.	151,018.			<121290.>
1329 BOYD, LLC		11/01/22		20,143.			<20,143.>
1345 BOYD, LLC		11/01/22		69,853.			<69,853.>

Schedule D Tax Worksheet

Name(s) shown on return	Your SSN
ELLEN SUE VENZER	

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero and lines 15 and 16 of Schedule D are gains or if you file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16, (or in the instructions for Form 1040-NR, line 16) to figure your tax. Before completing this worksheet, complete Form 1040, 1040-SR, or 1040-NR through line 15.

Exception: Don't use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:
- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a; **or**
- Form 1040, 1040-SR, or 1040-NR, line 15, is zero or less.

Instead, see the instructions for Form 1040, line 16 (or Form 1040-NR, line 16).

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16.)			1. 671,650.
2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a	2. 3,551.		
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.		
4. Enter the amount from Form 4952, line 4e*	4.		
5. Subtract line 4 from line 3. If zero or less, enter -0-	5. 0.		
6. Subtract line 5 from line 2. If zero or less, enter -0-**		6. 3,551.	
7. Enter the **smaller** of line 15 or line 16 of Sch. D	7. 403,610.		
8. Enter the **smaller** of line 3 or line 4	8.		
9. Subtract line 8 from line 7. If zero or less, enter -0-**		9. 403,610.	
10. Add lines 6 and 9			10. 407,161.
11. Add lines 18 and 19 of Schedule D**		11. 77,585.	
12. Enter the **smaller** of line 9 or line 11			12. 77,585.
13. Subtract line 12 from line 10			13. 329,576.
14. Subtract line 13 from line 1. If zero or less, enter -0-			14. 342,074.
15. Enter: • $41,675 if single or married filing separately; • $83,350 if married filing jointly or qualifying widow(er); or • $55,800 if head of household.		15. 55,800.	
16. Enter the **smaller** of line 1 or line 15			16. 55,800.
17. Enter the **smaller** of line 14 or line 16		17. 55,800.	
18. Subtract line 10 from line 1. If zero or less, enter -0-	18. 264,489.		
19. Enter the **smaller** of line 1 or: • $170,050 if single or married filing separately; • $340,100 if married filing jointly or qualifying widow(er); or • $170,050 if head of household.		19. 170,050.	
20. Enter the **smaller** of line 14 or line 19	20. 170,050.		
21. Enter the **larger** of line 18 or line 20			21. 264,489.
22. Subtract line 17 from line 16. This amount is taxed at 0%			22. 0.

If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.

23. Enter the **smaller** of line 1 or line 13		23. 329,576.	
24. Enter the amount from line 22. (If line 22 is blank, enter -0-.)		24. 0.	
25. Subtract line 24 from line 23. If zero or less, enter -0-		25. 329,576.	
26. Enter: • $459,750 if single; • $258,600 if married filing separately; • $517,200 if married filing jointly or qualifying widow(er); or • $488,500 if head of household.		26. 488,500.	
27. Enter the smaller of line 1 or line 26		27. 488,500.	
28. Add lines 21 and 22		28. 264,489.	
29. Subtract line 28 from line 27. If zero or less, enter -0-		29. 224,011.	
30. Enter the **smaller** of line 25 or line 29			30. 224,011.

Schedule D Tax Worksheet - *Continued*

31. Multiply line 30 by 15% (0.15)			31. 33,602.
32. Add lines 24 and 30	32. 224,011.		
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.			
33. Subtract line 32 from line 23		33. 105,565.	
34. Multiply line 33 by 20% (0.20)			34. 21,113.
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35. Enter the **smaller** of line 9 above or Schedule D, line 19	35. 77,585.		
36. Add lines 10 and 21	36. 671,650.		
37. Enter the amount from line 1 above	37. 671,650.		
38. Subtract line 37 from line 36. If zero or less, enter -0-	38. 0.		
39. Subtract line 38 from line 35. If zero or less, enter -0-		39. 77,585.	
40. Multiply line 39 by 25% (0.25)			40. 19,396.
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.			
41. Add lines 21, 22, 30, 33, and 39		41.	
42. Subtract line 41 from line 1		42.	
43. Multiply line 42 by 28% (0.28)			43.
44. Figure the tax on the amount on **line 21**. If the amount on line 21 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 21 is $100,000 or more, use the Tax Computation Worksheet			44. 64,825.
45. Add lines 31, 34, 40, 43, and 44			45. 138,936.
46. 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			46. 209,966.
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040.)			47. 138,936.

* If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16, before completing this line.

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

ELLEN SUE VENZER

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	SEE STATEMENT 14					
B						
C						
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals		15,288.			
b Totals					

30	Add columns (h) and (k) of line 29a	30	15,288.
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	15,288.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary * ENTIRE DISPOSITION OF PASSIVE ACTIVITY

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	15,288.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

2022 Income from Passthroughs

D & E LAND HOLDINGS, INC
I.D. NUMBER:
TYPE: S CORPORATION

ACTIVITY INFORMATION:

D & E LAND HOLDINGS, INC

RENTAL REAL ESTATE - ACTIVE PARTICIPATION

RENTAL REAL ESTATE INCOME (LOSS)	5,203.
TOTAL PASSIVE ACTIVITY INCOME (LOSS)	5,203.

TAX PREFERENCE ITEMS:

ADJUSTED GAIN OR LOSS	-3,245.

OTHER K-1 INFORMATION:

SECTION 1231 GAIN (LOSS)	249,959.
UNRECAPTURED SECTION 1250 GAIN	39,705.
QUALIFIED BUSINESS INCOME	5,203.

2022 Income from Passthroughs

D & E LAND HOLDINGS II LLC
I.D. NUMBER:
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

D & E LAND HOLDINGS II LLC

OTHER PASSIVE ACTIVITY

RENTAL REAL ESTATE INCOME (LOSS)	6,450.
TOTAL PASSIVE ACTIVITY INCOME (LOSS)	6,450.

OTHER K-1 INFORMATION:

QUALIFIED BUSINESS INCOME	6,450.
SECTION 199A UNADJUSTED BASIS	193,809.

2022 Income from Passthroughs

1329 BOYD, LLC
I.D. NUMBER: [redacted]
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

1329 BOYD, LLC

100% DISPOSITION AT A NET GAIN

RENTAL REAL ESTATE INCOME (LOSS)	456.
TOTAL PASSIVE ACTIVITY INCOME (LOSS)	456.

OTHER K-1 INFORMATION:

SECTION 1231 GAIN (LOSS)	62,559.
UNRECAPTURED SECTION 1250 GAIN	13,594.
QUALIFIED BUSINESS INCOME	456.

2022 Income from Passthroughs

1345 BOYD, LLC
I.D. NUMBER:
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

1345 BOYD, LLC

100% DISPOSITION AT A NET GAIN

RENTAL REAL ESTATE INCOME (LOSS)	726.
TOTAL PASSIVE ACTIVITY INCOME (LOSS)	726.

OTHER K-1 INFORMATION:

SECTION 1231 GAIN (LOSS)	114,055.
UNRECAPTURED SECTION 1250 GAIN	12,119.
QUALIFIED BUSINESS INCOME	726.

2022 Income from Passthroughs

ALCOTT VENZER, INC.
I.D. NUMBER: [redacted]
TYPE: S CORPORATION

ACTIVITY INFORMATION:

ALCOTT VENZER, INC.

100% DISPOSITION AT A NET GAIN

RENTAL REAL ESTATE INCOME (LOSS)	2,453.	
TOTAL PASSIVE ACTIVITY INCOME (LOSS)	2,453.	

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT	3.

OTHER K-1 INFORMATION:

SECTION 1231 GAIN (LOSS)	195,392.
UNRECAPTURED SECTION 1250 GAIN	20,188.
QUALIFIED BUSINESS INCOME	2,453.

2022 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

SECTION 1231 GAIN (LOSS)	621,965.
UNRECAPTURED SECTION 1250 GAIN	85,606.
QUALIFIED BUSINESS INCOME	15,288.
SECTION 199A UNADJUSTED BASIS	193,809.

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT	3.
ADJUSTED GAIN OR LOSS	-3,245.

Schedule E — **PASSTHROUGH RECAP - BASIC INFORMATION** — **2022**

ELLEN SUE VENZER

TSJ	TYPE	Entity No.	Act. No.	Name	1/1/6 Ordinary Income (Loss)	2/2/7 Rental Real Estate Inc. (Loss)	3/3/8 Other Rental Income (Loss)	* Passive Activity Loss C/O	* AMT Passive Activity Loss C/O	5/4/1 Interest	* US Treasury Bond Interest	6a/5a/2a Dividends	6b/5b/2b Qualified Dividends	7/6/* Royalties	8/7/3 Short-Term Capital Gain (Loss)	9a/8a/4a Net Long-Term Capital Gain (Loss)
T	P	3	3	1329 BOYD, LLC		456.										
T	P	4	4	1345 BOYD, LLC		726.										
T	S	5	5	ALCOTT VENZER, INC.		2,453.										
T	P	2	2	D & E LAND HOLDINGS II LLC		6,450.										
T	S	1	1	D & E LAND HOLDINGS, INC		5,203.										
Totals						15,288.										
Component of:					Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 2c	Form 8582 AMT, Line 2c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Form 1040 Line 3a	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12

Schedule K-1 Line Reference: (1065/1120S/1041)		4/*/* Guaranteed Payments to Partner	10/9/* Section 1231 Gain (Loss)	* Ordinary Gain (Loss) Form 4797	11/10/* Other Income	13/12/* Charitable Contributions 60%	12/11/* Section 179 Expense	13/12/* Other Deductions	13/12/* Investment Int. Expense (Schedule A)	*/* Investment Int. Expense (Schedule E)	20/17/14 Investment Income	13/*/* SE Health Insurance Premium	* Wages for More Than 2% Shareholders	14/*/* Net SE Earnings	17/15/12 AMT Depr Adj on Post '86 Property	*/*/12 Minimum Tax Adjustment	*/*/12 Exclusion Items
Entity No.	Act. No.																
3	3		62,559.														
4	4		114,055.														
5	5		195,392.												3.		
1	1		249,959.														
Totals			621,965.												3.		
Component of:		Schedule E, Page 2, Various	Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 11 & 12	Form 4562, Line 6	Schedule E, Page 2, Various	Schedule A, Line 9	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Schedule 1, Line 17	Form 1040, Line 1	Schedule SE, Line 2	Form 6251, Line 2m	Form 6251, Line 2j	2022 Form 8801

* - No specific Schedule K-1 line reference for these amounts.

Schedule E — **PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS** — **2022**

ELLEN SUE VENZER

Schedule K-1 Line Reference: (1065/1120S/1041)		17/15/*		15/13/13	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	*
Entity No.	Act. No.	AMT Adj. Gain or Loss	Reserved	Low Income Housing Cr Post '07	Estate Tax Deduction	Excess Deductions on Termination	Tax-exempt Interest Income	Other Tax-exempt Income	Nondeduc-tible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O
1	1	-3,245.															
Totals		-3,245.															
Component of:		Form 6251, Line 2m		Form 8586 Line 4	Schedule A, Line 16	Schedule A, Line 16	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c

Schedule K-1 Line Reference: (1065/1120S/1041)		*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
Entity No.	Act. No.	Section 179 Carryover	Charitable Contributions 30% Regular	Charitable Contributions 30% Special	Charitable Contributions 20%	Keogh Payments	SEP Payments	IRA Contributions	Other Portfolio Income (loss)	Other Nonportfolio Nonpassive Income	Unrecaptured Section 1250 Gain	Investment Expenses	Investment Interest Expense C/O (Sch. E)	Nonpassive Depreciation and Amortization	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
3	3										13,594.						
4	4										12,119.						
5	5										20,188.						
1	1										39,705.						
					-												
Totals											85,606.						
Component of:		Form 4562, Line 10	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Form 1040, Schedule 1, Line 16	Form 1040, Schedule 1, Line 16	Form 1040, Schedule 1, Line 20	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 16	Schedule A, Line 1	Schedule E, Page 2, Various

228072 10-03-22 * - No specific Schedule K-1 line reference for these amounts.

Schedule E — **PASSTHROUGH RECAP - QUALIFIED BUSINESS INCOME DEDUCTION** — 2022

ELLEN SUE VENZER

Schedule K-1 Line Reference: (1065/1120S/1041)

Entity No.	Act. No.	20/17/14 Ordinary Income or Loss	20/17/14 Rental Income or Loss	20/17/14 Royalty Income or Loss	20/17/14 Section 1231 Gain or Loss	20/17/14 Other Income	20/17/14 Other Deductions	Reserved	20/17/14 Depletion	20/17/14 Depletion Adjustments	20/17/14 Sec 59(e)(2) Expenditures	20/17/14 Sec 59(e)(2) Expenditures Adjustments	20/17/14 W-2 Wages	20/17/14 Unadjusted Basis	20/17/14 REIT Dividends	20/17/14 PTP Income Override
2	2													193,809.		
Totals														193,809.		
Components of:		Form 8995	Form 8995	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A		Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A

Schedule K-1 Line Reference: (1065/1120S/1041)

Entity No.	Act. No.	20/17/14 Qualified Business Inc Override	20/17/14 Qualified Service Inc Override	20/17/14 Patron Reduction Override	20/17/14 Ordinary Gain Override	20/17/14 QBI from Cooperatives	20/17/14 W-2 Wages from Cooperatives	20/17/14 Section 179 Deduction	20/17/14 Section 179 Deduction Adjustment	20/17/14 SE Health Insurance Deduction	20/17/14 SE Health Insurance Deduction Adj.	20/17/14 Retirement Plan Deductions	20/17/14 Retirement Plan Deduction Adj.	20/17/14 Net Earnings from SE	20/17/14 Net Earnings from SE Adjustment	
3	3	456.														
4	4	726.														
5	5	2,453.														
2	2	6,450.														
1	1	5,203.														
Totals		15,288.														
Components of:		Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995-A	Form 8995/ 8995-A	Form 8995-A	Form 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	

Form **1116**

Department of the Treasury
Internal Revenue Service

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2022

Attachment Sequence No. 19

Name: ELLEN SUE VENZER

Identifying number as shown on page 1 of your tax return:

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Section 951A category income
b ☐ Foreign branch category income
c ☒ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country): UNITED STATES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
i Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above:	2,416.			1a	2,416.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source. See instructions ☐					
Deductions and losses (**Caution:** See instructions.):					
2 Expenses **definitely related** to the income on line 1a (attach statement)					
3 Pro rata share of other deductions **not definitely related:**					
a Certain itemized deductions or standard deduction	19,400.				
b Other deductions (attach statement)					
c Add lines 3a and 3b	19,400.				
d Gross foreign source income	3,678.				
e Gross income from all sources	915,528.				
f Divide line 3d by line 3e	.004017354				
g Multiply line 3c by line 3f	78.				
4 Pro rata share of interest expense:					
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5	78.			6	78.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7	2,338.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one): (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued — In foreign currency: Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	In U.S. dollars: Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A	1099 TAX					34.				34.
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8	34.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	34.	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11	34.	
12	Reduction in foreign taxes	12		
13	Taxes reclassified under high tax kickout	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14 34.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	2,338.	
16	Adjustments to line 15	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	2,338.	
18	**Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption SEE STATEMENT 15	18	464,785.	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19 .00503
20	**Individuals:** Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions			20 138,936.
	Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)			21 699.
22	Increase in limitation (section 960(c))			22
23	Add lines 21 and 22			23 699.
24	Enter the **smaller** of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV			24 34.

Part IV Summary of Credits From Separate Parts III

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31			32
33	Enter the **smaller** of line 20 or line 32			33 34.
34	Reduction of credit for international boycott operations			34
35	Subtract line 34 from line 33. This is your **foreign tax credit.** Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a			35 34.

Form **1116** (2022)

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment Sequence No. 27

Name(s) shown on return

Identifying number

ELLEN SUE VENZER

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20	1a	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

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

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
SEE STATEMENT 16						621,965.

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	621,965.

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

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

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

Part II Ordinary Gains and Losses (see instructions)

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

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** See line 1a before completing.)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

DOES NOT APPLY

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Individuals

Go to www.irs.gov/Form6251 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022

Attachment Sequence No. **32**

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

ELLEN SUE VENZER

Your social security number

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	671,650.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	19,400.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax SEE STATEMENT 19	2g	1,174.
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 17	2m	-3,242.
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $776,100, see instructions.)	4	688,982.

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...
Single or head of household	$539,900	$75,900
Married filing jointly or qualifying widow(er)	1,079,800	118,100 STMT 18
Married filing separately	539,900	59,050

If line 4 is **over** the amount shown above for your filing status, see instructions. → 5: 38,629.

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	650,353.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $206,100 or less ($103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result.	7	138,083.
8	Alternative minimum tax foreign tax credit (see instructions)	8	34.
9	Tentative minimum tax. Subtract line 8 from line 7	9	138,049.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	138,902.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	650,353.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	329,576.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	77,585.
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	407,161.
16	Enter the **smaller** of line 12 or line 15	407,161.
17	Subtract line 16 from line 12	243,192.
18	If line 17 is $206,100 or less ($103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	63,972.
19	Enter: • $83,350 if married filing jointly or qualifying widow(er), • $41,675 if single or married filing separately, or • $55,800 if head of household.	55,800.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	342,074.
21	Subtract line 20 from line 19. If zero or less, enter -0-	0.
22	Enter the **smaller** of line 12 or line 13	329,576.
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	0.
24	Subtract line 23 from line 22	329,576.
25	Enter: • $459,750 if single, • $258,600 if married filing separately, • $517,200 if married filing jointly or qualifying widow(er), or • $488,500 if head of household.	488,500.
26	Enter the amount from line 21	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	264,489.
28	Add line 26 and line 27	264,489.
29	Subtract line 28 from line 25. If zero or less, enter -0-	224,011.
30	Enter the smaller of line 24 or line 29	224,011.
31	Multiply line 30 by 15% (0.15)	33,602.
32	Add lines 23 and 30	224,011.
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	
33	Subtract line 32 from line 22	105,565.
34	Multiply line 33 by 20% (0.20)	21,113.
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	
35	Add lines 17, 32, and 33	572,768.
36	Subtract line 35 from line 12	77,585.
37	Multiply line 36 by 25% (0.25)	19,396.
38	Add lines 18, 31, 34, and 37	138,083.
39	If line 12 is $206,100 or less ($103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	177,977.
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	138,083.

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s): ELLEN SUE VENZER

Social Security Number:

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
4797	D & E LAND HOLDINGS, INC						
	* REGULAR GAIN/LOSS	249,959.					
	* AMT NET GAIN/LOSS	249,959.					
K1-	1329 BOYD, LLC 100% DISPOSITION						
	* REGULAR INCOME	456.					
	* AMT NET INCOME	456.					
K1-	1345 BOYD, LLC 100% DISPOSITION						
	* REGULAR INCOME	726.					
	* AMT NET INCOME	726.					
K1-	ALCOTT VENZER, INC. 100% DISPOSITION						
	* REGULAR INCOME	2,453.					
	AMT ADJUSTMENTS	3.			3.		
	* AMT NET INCOME	2,456.			3.		
4797	1329 BOYD, LLC						
	* REGULAR INCOME	62,559.					
	* AMT NET INCOME	62,559.					

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)

ELLEN SUE VENZER

Social Security Number

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
4797	1345 BOYD, LLC						
	* REGULAR INCOME	114,055.					
	* AMT NET INCOME	114,055.					
4797	ALCOTT VENZER, INC.						
	* REGULAR INCOME	195,392.					
	* AMT NET INCOME	195,392.					
K1-	D & E LAND HOLDINGS, INC						
	* REGULAR INCOME	5,203.					
	AMT ADJUSTMENTS	-3,245.			-3,245.		
	* AMT NET INCOME	1,958.			-3,245.		
K1-	D & E LAND HOLDINGS II LLC						
	* REGULAR INCOME	6,450.					
	* AMT NET INCOME	6,450.					
	** TOTAL ADJ & PREF **				-3,242.		

ALTERNATIVE MINIMUM TAX

Form 1116 Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0121

2022

Attachment Sequence No. 19

Name

ELLEN SUE VENZER

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Section 951A category income
b ☐ Foreign branch category income
c ☒ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) UNITED STATES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession A	B	C	Total (Add cols. A, B, and C.)
i Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:	2,893.			1a 2,893.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (**Caution:** See instructions.):				
2 Expenses **definitely related** to the income on line 1a (attach statement)				
3 Pro rata share of other deductions **not definitely related:**				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	3,678.			
e Gross income from all sources	916,702.			
f Divide line 3d by line 3e	.004012209			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 2,893.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued: In foreign currency — Taxes withheld at source on: (l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A	1099 TAX						34.				34.
B											
C											
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										8	34.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	34.	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11	34.	
12	Reduction in foreign taxes	12		
13	Taxes reclassified under high tax kickout	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14 34.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	2,893.	
16	Adjustments to line 15	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	2,893.	
18	**Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption SEE STATEMENT 20	18	546,505.	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19 .00529
20	**Individuals:** Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions			20 138,083.
	Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)			21 730.
22	Increase in limitation (section 960(c))			22
23	Add lines 21 and 22			23 730.
24	Enter the **smaller** of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV			24 34.

Part IV Summary of Credits From Separate Parts III

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign branch category income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31		32
33	Enter the **smaller** of line 20 or line 32		33 34.
34	Reduction of credit for international boycott operations		34
35	Subtract line 34 from line 33. This is your **foreign tax credit.** Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a		35 34.

Form 1116 (2022)

Form 8615 - Reconciliation Report for Part II Tax Computation

	Parent	Child	Child	Child
Client I.D.				
Name				
SSN				
Form 1040				
Filing Status				
Taxable Inc				
Tax				
8814 Tax				
4972 Tax				
FTW, Ln 3				
Cap Gn/ QD Info				
0/15%/20% QD				
0/15%/20% Gains				
Reserved				
25% Gains				
28% Gains				
CG Excess				
4952, Ln 4e				
4952, Ln 4g				
Form 8615				
Line 4				
Line 5				

	Child	Child	Child
Client I.D.			
Name			
SSN			
Capital Gain/Qualified Dividend Information			
0/15%/20% Qualified Dividends			
0/15%/20% Gains			
Reserved			
25% Gains			
28% Gains			
Capital gain excess			
4952, Ln 4e			
4952, Ln 4g			
Form 8615			
Line 4			
Line 5			

Combined Capital Gain/Qualified Dividends

	Qualified Dividends 0%/15%/20%	0%/15%/20%	Reserved	25%	28%	TOTAL
This child						
Parent						
Other child						

213091 04-01-22

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. 47

Name(s) shown on return: ELLEN SUE VENZER

Your social security number:

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	692,490.
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b			
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	
3	Add lines 1 and 2d			3	692,490.
4	Number of qualifying children under age 17 with the required social security number	4			
5	Multiply line 4 by $2,000			5	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	2		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			7	1,000.
8	Add lines 5 and 7			8	1,000.
9	Enter the amount shown below for your filing status. • Married filing jointly - $400,000 • All other filing statuses - $200,000			9	200,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	493,000.
11	Multiply line 10 by 5% (0.05)			11	24,650.
12	Is the amount on line 8 more than the amount on line 11?			12	0.
	[X] **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.				
	[ ] **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from the **Credit Limit Worksheet A**			13	
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**			14	0.

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2022

203501 11-08-22

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐

16a Subtract line 14 from line 12. If zero, **stop here;** you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 — 16a

b Number of qualifying children under 17 with the required social security number: _____ x $1,500. Enter the result. If zero, **stop here;** you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 — 16b

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the **smaller** of line 16a or line 16b — 17

18a Earned income (see instructions) — 18a

b Nontaxable combat pay (see instructions) — 18b

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result — 19

20 Multiply the amount on line 19 by 15% (0.15) and enter the result — 20

Next. On line 16b, is the amount $4,500 or more?

☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions — 21

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 — 22

23 Add lines 21 and 22 — 23

24 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.

1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. — 24

25 Subtract line 24 from line 23. If zero or less, enter -0- — 25

26 Enter the **larger** of line 20 or line 25 — 26

Next, enter the **smaller** of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 **This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** — 27 **0.**

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.
Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2994

2022

Attachment Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

ELLEN SUE VENZER

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 above $170,050 ($340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	D & E LAND HOLDINGS II LLC	☐	☐		☐
B	1329 BOYD, LLC	☐	☐		☐
C	1345 BOYD, LLC	☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	6,450.	456.	726.
3	Multiply line 2 by 20% (0.20). If your taxable income is $170,500 or less ($340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	1,290.	91.	145.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4			
5	Multiply line 4 by 50% (0.50)	5			
6	Multiply line 4 by 25% (0.25)	6			
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	193,809.		
8	Multiply line 7 by 2.5% (0.025)	8	4,845.		
9	Add lines 6 and 8	9	4,845.		
10	Enter the greater of line 5 or line 9	10	4,845.		
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	1,290.		
12	Phased-in reduction. Enter the amount from line 26, if any	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	1,290.	0.	0.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	1,290.	0.	0.
16	Total qualified business income component. Add all amounts reported on line 15	16	1,290.		

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $170,050 but not $220,050 ($340,100 and $440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17	Enter the amounts from line 3		17			
18	Enter the amounts from line 10		18			
19	Subtract line 18 from line 17		19			
20	Taxable income before qualified business income deduction	20				
21	Threshold. Enter $170,050 ($340,100 if married filing jointly)	21				
22	Subtract line 21 from line 20	22				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23				
24	Phase-in percentage. Divide line 22 by line 23	24	%			
25	Total phase-in reduction. Multiply line 19 by line 24		25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business		26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	1,290.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions SEE STATEMENT 21	28	749.		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	749.		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	150.		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31			32	1,440.
33	Taxable income before qualified business income deduction	33	673,090.		
34	Net capital gain. See instructions	34	407,161.		
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	265,929.
36	Income limitation. Multiply line 35 by 20% (0.20)			36	53,186.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36			37	1,440.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39	Total qualified business income deduction. Add lines 37 and 38			39	1,440.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.
Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

2022

Attachment Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

ELLEN SUE VENZER

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 above $170,050 ($340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	D & E LAND HOLDINGS, INC	☐	☐		☐
B	ALCOTT VENZER, INC.	☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	5,203.	2,453.	
3	Multiply line 2 by 20% (0.20). If your taxable income is $170,500 or less ($340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	1,041.	491.	
4	Allocable share of W-2 wages from the trade, business, or aggregation	4			
5	Multiply line 4 by 50% (0.50)	5			
6	Multiply line 4 by 25% (0.25)	6			
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7			
8	Multiply line 7 by 2.5% (0.025)	8			
9	Add lines 6 and 8	9			
10	Enter the greater of line 5 or line 9	10			
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11			
12	Phased-in reduction. Enter the amount from line 26, if any	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	0.	0.	
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	0.	0.	
16	Total qualified business income component. Add all amounts reported on line 15	16			

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $170,050 but not $220,050 ($340,100 and $440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17	Enter the amounts from line 3		17			
18	Enter the amounts from line 10		18			
19	Subtract line 18 from line 17		19			
20	Taxable income before qualified business income deduction	20				
21	Threshold. Enter $170,050 ($340,100 if married filing jointly)	21				
22	Subtract line 21 from line 20	22				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23				
24	Phase-in percentage. Divide line 22 by line 23	24	%			
25	Total phase-in reduction. Multiply line 19 by line 24		25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business		26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31			32	
33	Taxable income before qualified business income deduction	33			
34	Net capital gain. See instructions	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	
36	Income limitation. Multiply line 35 by 20% (0.20)			36	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36			37	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39	Total qualified business income deduction. Add lines 37 and 38			39	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

Form **8867** (Rev. November 2022)
Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. 70

Taxpayer name(s) shown on return	Taxpayer identification number
ELLEN SUE VENZER	
Preparer's name	**Preparer tax identification number**
ANA L MARTINEZ CPA	P00574616

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☒ HOH

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	X		
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	X		
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "**Yes**," answer questions 4a and 4b. If "**No**," go to question 5.)		X	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?			
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)			
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	X		
	List those documents provided by the taxpayer, if any, that you relied on:			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?			X
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a	Did you complete the required recertification Form 8862?			
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?			X

Part II **Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III **Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV **Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V **Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☒	☐

Part VI **Eligibility Certification**

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. 71

Name(s) shown on return
ELLEN SUE VENZER

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5		1	275,007.	
2	Unreported tips from Form 4137, line 6		2		
3	Wages from Form 8919, line 6		3		
4	Add lines 1 through 3		4	275,007.	
5	Enter the following amount for your filing status:				
	Married filing jointly	$250,000			
	Married filing separately	$125,000			
	Single, Head of household, or Qualifying surviving spouse	$200,000	5	200,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-				6 75,007.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II				7 675.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)		8		
9	Enter the following amount for your filing status:				
	Married filing jointly	$250,000			
	Married filing separately	$125,000			
	Single, Head of household, or Qualifying surviving spouse	$200,000	9		
10	Enter the amount from line 4		10		
11	Subtract line 10 from line 9. If zero or less, enter -0-		11		
12	Subtract line 11 from line 8. If zero or less, enter -0-				12
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III				13

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)		14		
15	Enter the following amount for your filing status:				
	Married filing jointly	$250,000			
	Married filing separately	$125,000			
	Single, Head of household, or Qualifying surviving spouse	$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-				16
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV				17

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18	675.

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6		19	3,988.	
20	Enter the amount from line 1		20	275,007.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages		21	3,988.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages				22 0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)				23
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)				24

Form **8960**

Department of the Treasury
Internal Revenue Service

Net Investment Income Tax - Individuals, Estates, and Trusts

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2022

Attachment Sequence No. 72

Name(s) shown on your tax return

ELLEN SUE VENZER

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	3,456.
2	Ordinary dividends (see instructions)			2	4,586.
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	15,288.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	15,288.
5a	Net gain or loss from disposition of property (see instructions)	5a	403,610.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	403,610.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	426,940.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-			12	426,940.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	692,490.		
14	Threshold based on filing status (see instructions)	14	200,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	492,490.		
16	Enter the smaller of line 12 or line 15			16	426,940.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	16,224.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

Form **8582**

Department of the Treasury
Internal Revenue Service

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2022

Attachment Sequence No. 858

Name(s) shown on return

ELLEN SUE VENZER

Identifying number

[redacted]

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	255,162.	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	( )	
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	( )	
d	Combine lines 1a, 1b, and 1c			1d 255,162.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	382,091.	
b	Activities with net loss (enter the amount from Part V, column (b))	2b	( )	
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	( )	
d	Combine lines 2a, 2b, and 2c			2d 382,091.
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			3 637,253.

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			4
5	Enter $150,000. If married filing separately, see instructions	5		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8
9	Enter the **smaller** of line 4 or line 8			9

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		10
11	**Total losses allowed from all passive activities for 2022.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return		11

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior years (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c	255,162.				

LHA **For Paperwork Reduction Act Notice, see instructions.**

Form **8582** (2022)

219761 12-02-22

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR PART V				
Total. Enter on Part I, lines 2a, 2b, and 2c ...	382,091.				

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total				

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

ALTERNATIVE MINIMUM TAX

Form **8582**

Department of the Treasury
Internal Revenue Service

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2022

Attachment Sequence No. **858**

Name(s) shown on return

ELLEN SUE VENZER

Identifying number

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	251,917.	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	( )	
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	( )	
d	Combine lines 1a, 1b, and 1c			1d 251,917.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	382,094.	
b	Activities with net loss (enter the amount from Part V, column (b))	2b	( )	
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	( )	
d	Combine lines 2a, 2b, and 2c			2d 382,094.
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			3 634,011.

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			4
5	Enter $150,000. If married filing separately, see instructions	5		
6	Enter modified adjusted gross income, but not less than zero. See instructions	6		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8
9	Enter the **smaller** of line 4 or line 8			9

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		10
11	**Total losses allowed from all passive activities for 2022.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return		11

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior years (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c	251,917.				

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR PART V				
Total. Enter on Part I, lines 2a, 2b, and 2c	382,094.				

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total				

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Form **7203**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302
Attachment Sequence No. **203**

Name of shareholder: ELLEN SUE VENZER
Identifying number:

A Name of S corporation: ALCOTT VENZER, INC.
B Employer identification number:

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year			1	14,578.
2	Basis from any capital contributions made or additional stock acquired during the tax year			2	
3a	Ordinary business income (enter losses in Part III)	3a			
b	Net rental real estate income (enter losses in Part III)	3b	2,453.		
c	Other net rental income (enter losses in Part III)	3c			
d	Interest income	3d			
e	Ordinary dividends	3e			
f	Royalties	3f			
g	Net capital gains (enter losses in Part III)	3g			
h	Net section 1231 gain (enter losses in Part III)	3h	195,392.		
i	Other income (enter losses in Part III)	3i			
j	Excess depletion adjustment	3j			
k	Tax-exempt income	3k			
l	Recapture of business credits	3l			
m	Other items that increase stock basis SEE STATEMENT 28	3m	121,390.		
4	Add lines 3a through 3m			4	319,235.
5	Stock basis before distributions. Add lines 1, 2, and 4			5	333,813.
6	Distributions (excluding dividend distributions)			6	212,523.
	Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.				
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15			7	121,290.
8a	Nondeductible expenses	8a			
b	Depletion for oil and gas	8b			
c	Business credits (sections 50(c)(1) and (5))	8c			
9	Add lines 8a through 8c			9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15			10	121,290.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11	
12	Debt basis restoration (see net increase in instructions for line 23)			12	
13	Other items that decrease stock basis			13	
14	Add lines 11, 12, and 13			14	
15	**Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0-			15	121,290.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1 ☐ Formal note ☐ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	( )	( )	( )	( )
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 **Debt basis at the end of the corporation's tax year.** Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 **Reportable gain.** Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 **Total loss.** Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

Form **7203**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302
Attachment Sequence No. 203

Name of shareholder: ELLEN SUE VENZER
Identifying number:

A Name of S corporation: D & E LAND HOLDINGS, INC
B Employer identification number:

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year			1	14,127.
2	Basis from any capital contributions made or additional stock acquired during the tax year			2	
3a	Ordinary business income (enter losses in Part III)	3a			
b	Net rental real estate income (enter losses in Part III)	3b	5,203.		
c	Other net rental income (enter losses in Part III)	3c			
d	Interest income	3d			
e	Ordinary dividends	3e			
f	Royalties	3f			
g	Net capital gains (enter losses in Part III)	3g			
h	Net section 1231 gain (enter losses in Part III)	3h	249,959.		
i	Other income (enter losses in Part III)	3i			
j	Excess depletion adjustment	3j			
k	Tax-exempt income	3k			
l	Recapture of business credits	3l			
m	Other items that increase stock basis	3m			
4	Add lines 3a through 3m			4	255,162.
5	Stock basis before distributions. Add lines 1, 2, and 4			5	269,289.
6	Distributions (excluding dividend distributions)			6	112,250.
	Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.				
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15			7	157,039.
8a	Nondeductible expenses	8a			
b	Depletion for oil and gas	8b			
c	Business credits (sections 50(c)(1) and (5))	8c			
9	Add lines 8a through 8c			9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15			10	157,039.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11	
12	Debt basis restoration (see net increase in instructions for line 23)			12	
13	Other items that decrease stock basis			13	
14	Add lines 11, 12, and 13			14	
15	**Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0-			15	157,039.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1 ☐ Formal note ☐ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	( )	( )	( )	( )
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 **Debt basis at the end of the corporation's tax year.** Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 **Reportable gain.** Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 **Total loss.** Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

ALTERNATIVE MINIMUM TAX

Form **7203**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302
Attachment Sequence No. 203

Name of shareholder: ELLEN SUE VENZER
Identifying number:

A Name of S corporation: ALCOTT VENZER, INC.
B Employer identification number: [redacted]

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year			1	14,578.
2	Basis from any capital contributions made or additional stock acquired during the tax year			2	
3a	Ordinary business income (enter losses in Part III)	3a	3.		
b	Net rental real estate income (enter losses in Part III)	3b	2,453.		
c	Other net rental income (enter losses in Part III)	3c			
d	Interest income	3d			
e	Ordinary dividends	3e			
f	Royalties	3f			
g	Net capital gains (enter losses in Part III)	3g			
h	Net section 1231 gain (enter losses in Part III)	3h	195,392.		
i	Other income (enter losses in Part III)	3i			
j	Excess depletion adjustment	3j			
k	Tax-exempt income	3k			
l	Recapture of business credits	3l			
m	Other items that increase stock basis SEE STATEMENT 29	3m	121,390.		
4	Add lines 3a through 3m			4	319,238.
5	Stock basis before distributions. Add lines 1, 2, and 4			5	333,816.
6	Distributions (excluding dividend distributions)			6	212,523.
	Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.				
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15			7	121,293.
8a	Nondeductible expenses	8a			
b	Depletion for oil and gas	8b			
c	Business credits (sections 50(c)(1) and (5))	8c			
9	Add lines 8a through 8c			9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15			10	121,293.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11	
12	Debt basis restoration (see net increase in instructions for line 23)			12	
13	Other items that decrease stock basis			13	
14	Add lines 11, 12, and 13			14	
15	**Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0-			15	121,293.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1 ☐ Formal note ☐ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	( )	( )	( )	( )
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 **Debt basis at the end of the corporation's tax year.** Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 **Reportable gain.** Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 **Total loss.** Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

ALTERNATIVE MINIMUM TAX

Form **7203**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment Sequence No. 203

Name of shareholder
ELLEN SUE VENZER

Identifying number

A Name of S corporation
D & E LAND HOLDINGS, INC

B Employer identification number
[redacted]

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year			1	14,127.
2	Basis from any capital contributions made or additional stock acquired during the tax year			2	
3a	Ordinary business income (enter losses in Part III)	3a			
b	Net rental real estate income (enter losses in Part III)	3b	5,203.		
c	Other net rental income (enter losses in Part III)	3c			
d	Interest income	3d			
e	Ordinary dividends	3e			
f	Royalties	3f			
g	Net capital gains (enter losses in Part III)	3g			
h	Net section 1231 gain (enter losses in Part III)	3h	249,959.		
i	Other income (enter losses in Part III)	3i			
j	Excess depletion adjustment	3j			
k	Tax-exempt income	3k			
l	Recapture of business credits	3l			
m	Other items that increase stock basis	3m			
4	Add lines 3a through 3m			4	255,162.
5	Stock basis before distributions. Add lines 1, 2, and 4			5	269,289.
6	Distributions (excluding dividend distributions)			6	112,250.
	Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.				
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15			7	157,039.
8a	Nondeductible expenses	8a			
b	Depletion for oil and gas	8b			
c	Business credits (sections 50(c)(1) and (5))	8c			
9	Add lines 8a through 8c			9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15			10	157,039.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11	3,245.
12	Debt basis restoration (see net increase in instructions for line 23)			12	
13	Other items that decrease stock basis			13	
14	Add lines 11, 12, and 13			14	3,245.
15	**Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0-			15	153,794.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1 ☐ Formal note ☐ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	( )	( )	( )	( )
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 **Debt basis at the end of the corporation's tax year.** Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 **Reportable gain.** Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	3,245.		3,245.		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 **Total loss.** Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	3,245.		3,245.		

Form 1116	U.S. and Foreign Source Income Summary			
NAME				
ELLEN SUE VENZER				
INCOME TYPE		TOTAL	U.S.	FOREIGN PASSIVE
Compensation		265,550.	265,550.	
Dividends/Distributions	SEE STATEMENT 31	4,586.	908.	3,678.
Interest		3,456.	3,456.	
Capital Gains		626,648.	626,648.	
Business/Profession				
Rent/Royalty				
State/Local Refunds				
Partnership/S Corporation		15,288.	15,288.	
Trust/Estate				
Other Income				
Gross Income		915,528.	911,850.	3,678.
Less:				
Section 911 Exclusion				
Capital Losses		223,038.	223,038.	
Capital Gains Tax Adjustment				1,262.
Total Income - Form 1116		692,490.	688,812.	2,416.
Deductions:				
Business/Profession Expenses				
Rent/Royalty Expenses				
Partnership/S Corporation Losses				
Trust/Estate Losses				
Capital Losses				
Non-capital Losses				
Individual Retirement Account				
Moving Expenses				
Self-employment Tax Deduction				
Self-employment Health Insurance				
Keogh Contributions				
Alimony				
Forfeited Interest				
Foreign Housing Deduction				
Other Adjustments				
Capital Gains Tax Adjustment				
Total Deductions				
Adjusted Gross Income		692,490.	688,812.	2,416.
Less Itemized Deductions:				
Specifically Allocated				
Home Mortgage Interest				
Other Interest				
Ratably Allocated		19,400.	19,322.	78.
Total Adjustments to Adjusted Gross Income		19,400.	19,322.	78.
Taxable Income		673,090.	669,490.	2,338.

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: 1329 BOYD, LLC EIN:

1. Your adjusted basis at the end of the prior year. Do not enter less than zero. Enter -0- if this is your first tax year	1.	46,417.
Increases:		
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (but not less than zero)	2.	
3. Your increased share of or assumption of partnership liabilities (Subtract your share of liabilities shown in Item K of your 2021 Schedule K-1 from your share of liabilities shown in Item K of your 2022 Schedule K-1 and add the amount of any partnership liabilities you assumed during the tax year) (but not less than zero)	3.	
4. Your share of the partnership's income or gain (including tax-exempt income) reduced by any amount included in interest income with respect to the credit to holders of clean renewable energy bonds STATEMENT 32	4.	83,268.
5. Any gain recognized this year on contributions of property. Do not include gain from transfer of liabilities	5.	
6. Your share of the excess of the deductions for depletion (other than oil and gas depletion) over the basis of the property subject to depletion	6.	
Decreases:		
7. Withdrawals and distributions of money and the adjusted basis of property distributed to you from the partnership. Do not include the amount of property distributions included in the partner's income (taxable income)	7.	109,542.
Caution: A distribution may be taxable if the amount exceeds your adjusted basis of your partnership interest immediately before the distribution.		
8. Your decreased share of partnership liabilities and any decrease in your individual liabilities because they were assumed by the partnership. (Subtract your share of liabilities shown in item K of your 2022 Schedule K-1 from your share of liabilities shown in item K of your 2021 Schedule K-1 and add the amount of your individual liabilities that the partnership assumed during the tax year (but not less than zero))	8.	
9. Your share of the partnership's nondeductible expenses that are not capital expenditures	9.	
10. Your share of the partnership's losses and deductions (including capital losses). However, include your share of the partnership's section 179 expense deduction for this year even if you cannot deduct all of it because of limitations	10.	
11. The amount of your deduction for depletion of any partnership oil and gas property, not to exceed your allocable share of the adjusted basis of that property	11.	
12. Your adjusted basis in the partnership at end of this tax year. (Add lines 1 through 6 and subtract lines 7 through 11 from the total. If zero or less, enter -0-.)	12.	20,143.
Caution: The deduction for your share of the partnership's losses and deductions is limited to your adjusted basis in your partnership interest. If you entered zero on line 12 and the amount figured for line 12 was less than zero, a portion of your share of the partnership losses and deductions may not be deductible.		

219051 04-01-22

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: 1345 BOYD, LLC EIN:

1. Your adjusted basis at the end of the prior year. Do not enter less than zero. Enter -0- if this is your first tax year	1.	16,228.
Increases:		
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (but not less than zero)	2.	
3. Your increased share of or assumption of partnership liabilities (Subtract your share of liabilities shown in Item K of your 2021 Schedule K-1 from your share of liabilities shown in Item K of your 2022 Schedule K-1 and add the amount of any partnership liabilities you assumed during the tax year) (but not less than zero)	3.	
4. Your share of the partnership's income or gain (including tax-exempt income) reduced by any amount included in interest income with respect to the credit to holders of clean renewable energy bonds STATEMENT 33	4.	188,630.
5. Any gain recognized this year on contributions of property. Do not include gain from transfer of liabilities	5.	
6. Your share of the excess of the deductions for depletion (other than oil and gas depletion) over the basis of the property subject to depletion	6.	
Decreases:		
7. Withdrawals and distributions of money and the adjusted basis of property distributed to you from the partnership. Do not include the amount of property distributions included in the partner's income (taxable income)	7.	135,005.
Caution: A distribution may be taxable if the amount exceeds your adjusted basis of your partnership interest immediately before the distribution.		
8. Your decreased share of partnership liabilities and any decrease in your individual liabilities because they were assumed by the partnership. (Subtract your share of liabilities shown in item K of your 2022 Schedule K-1 from your share of liabilities shown in item K of your 2021 Schedule K-1 and add the amount of your individual liabilities that the partnership assumed during the tax year (but not less than zero))	8.	
9. Your share of the partnership's nondeductible expenses that are not capital expenditures	9.	
10. Your share of the partnership's losses and deductions (including capital losses). However, include your share of the partnership's section 179 expense deduction for this year even if you cannot deduct all of it because of limitations	10.	
11. The amount of your deduction for depletion of any partnership oil and gas property, not to exceed your allocable share of the adjusted basis of that property	11.	
12. Your adjusted basis in the partnership at end of this tax year. (Add lines 1 through 6 and subtract lines 7 through 11 from the total. If zero or less, enter -0-.)	12.	69,853.
Caution: The deduction for your share of the partnership's losses and deductions is limited to your adjusted basis in your partnership interest. If you entered zero on line 12 and the amount figured for line 12 was less than zero, a portion of your share of the partnership losses and deductions may not be deductible.		

219051 04-01-22

ALTERNATIVE MINIMUM TAX

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: 1329 BOYD, LLC EIN:

1. Your adjusted basis at the end of the prior year. Do not enter less than zero. Enter -0- if this is your first tax year	1.	0.
Increases:		
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (but not less than zero)	2.	0.
3. Your increased share of or assumption of partnership liabilities (Subtract your share of liabilities shown in Item K of your 2021 Schedule K-1 from your share of liabilities shown in Item K of your 2022 Schedule K-1 and add the amount of any partnership liabilities you assumed during the tax year) (but not less than zero)	3.	
4. Your share of the partnership's income or gain (including tax-exempt income) reduced by any amount included in interest income with respect to the credit to holders of clean renewable energy bonds	4.	63,015.
5. Any gain recognized this year on contributions of property. Do not include gain from transfer of liabilities	5.	0.
6. Your share of the excess of the deductions for depletion (other than oil and gas depletion) over the basis of the property subject to depletion	6.	
Decreases:		
7. Withdrawals and distributions of money and the adjusted basis of property distributed to you from the partnership. Do not include the amount of property distributions included in the partner's income (taxable income)	7.	
Caution: A distribution may be taxable if the amount exceeds your adjusted basis of your partnership interest immediately before the distribution.		
8. Your decreased share of partnership liabilities and any decrease in your individual liabilities because they were assumed by the partnership. (Subtract your share of liabilities shown in item K of your 2022 Schedule K-1 from your share of liabilities shown in item K of your 2021 Schedule K-1 and add the amount of your individual liabilities that the partnership assumed during the tax year (but not less than zero))	8.	
9. Your share of the partnership's nondeductible expenses that are not capital expenditures	9.	
10. Your share of the partnership's losses and deductions (including capital losses). However, include your share of the partnership's section 179 expense deduction for this year even if you cannot deduct all of it because of limitations	10.	
11. The amount of your deduction for depletion of any partnership oil and gas property, not to exceed your allocable share of the adjusted basis of that property	11.	
12. Your adjusted basis in the partnership at end of this tax year. (Add lines 1 through 6 and subtract lines 7 through 11 from the total. If zero or less, enter -0-.)	12.	63,015.
Caution: The deduction for your share of the partnership's losses and deductions is limited to your adjusted basis in your partnership interest. If you entered zero on line 12 and the amount figured for line 12 was less than zero, a portion of your share of the partnership losses and deductions may not be deductible.		

219051 04-01-22

ALTERNATIVE MINIMUM TAX

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: 1345 BOYD, LLC EIN: - -

1. Your adjusted basis at the end of the prior year. Do not enter less than zero. Enter -0- if this is your first tax year	1.	0.
Increases:		
2. Money and your adjusted basis in property contributed to the partnership less the associated liabilities (but not less than zero)	2.	0.
3. Your increased share of or assumption of partnership liabilities (Subtract your share of liabilities shown in Item K of your 2021 Schedule K-1 from your share of liabilities shown in Item K of your 2022 Schedule K-1 and add the amount of any partnership liabilities you assumed during the tax year) (but not less than zero)	3.	
4. Your share of the partnership's income or gain (including tax-exempt income) reduced by any amount included in interest income with respect to the credit to holders of clean renewable energy bonds	4.	114,781.
5. Any gain recognized this year on contributions of property. Do not include gain from transfer of liabilities	5.	0.
6. Your share of the excess of the deductions for depletion (other than oil and gas depletion) over the basis of the property subject to depletion	6.	
Decreases:		
7. Withdrawals and distributions of money and the adjusted basis of property distributed to you from the partnership. Do not include the amount of property distributions included in the partner's income (taxable income)	7.	
Caution: A distribution may be taxable if the amount exceeds your adjusted basis of your partnership interest immediately before the distribution.		
8. Your decreased share of partnership liabilities and any decrease in your individual liabilities because they were assumed by the partnership. (Subtract your share of liabilities shown in item K of your 2022 Schedule K-1 from your share of liabilities shown in item K of your 2021 Schedule K-1 and add the amount of your individual liabilities that the partnership assumed during the tax year (but not less than zero))	8.	
9. Your share of the partnership's nondeductible expenses that are not capital expenditures	9.	
10. Your share of the partnership's losses and deductions (including capital losses). However, include your share of the partnership's section 179 expense deduction for this year even if you cannot deduct all of it because of limitations	10.	
11. The amount of your deduction for depletion of any partnership oil and gas property, not to exceed your allocable share of the adjusted basis of that property	11.	
12. Your adjusted basis in the partnership at end of this tax year. (Add lines 1 through 6 and subtract lines 7 through 11 from the total. If zero or less, enter -0-.)	12.	114,781.
Caution: The deduction for your share of the partnership's losses and deductions is limited to your adjusted basis in your partnership interest. If you entered zero on line 12 and the amount figured for line 12 was less than zero, a portion of your share of the partnership losses and deductions may not be deductible.		

219051 04-01-22

ELLEN SUE VENZER

FORM 1040 — WAGES RECEIVED AND TAXES WITHHELD — STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	STATE OF FLORIDA	160,730.	29,303.			9,114.	2,468.
T	UNIVERSITY OF MIAMI	104,820.	24,890.			6,499.	1,520.
	TOTALS	265,550.	54,193.			15,613.	3,988.

FORM 1040 — TAX-EXEMPT INTEREST — STATEMENT 2

NAME OF PAYER	AMOUNT
MERRILL LYNCH, PIERCE, FENNER & SMITH INC	6,936.
TOTAL TO FORM 1040, LINE 2A	6,936.

FORM 1040 — QUALIFIED DIVIDENDS — STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
PERSHING LLC -	150.	124.
PERSHING LLC -	148.	122.
MERRILL LYNCH, PIERCE, FENNER & SMITH INC	610.	559.
JP MORGAN SECURITIES LLC	3,678.	2,746.
TOTAL INCLUDED IN FORM 1040, LINE 3A		3,551.

FORM 1040 — TAX — STATEMENT 4

DESCRIPTION	AMOUNT
FROM SCHEDULE D WORKSHEET	138,936.
TOTAL TO FORM 1040, LINE 16	138,936.

FORM 1040 — FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 — STATEMENT 5

T S -	DESCRIPTION	AMOUNT
T	STATE OF FLORIDA	29,303.
T	UNIVERSITY OF MIAMI	24,890.
	TOTAL TO FORM 1040, LINE 25A	54,193.

SCHEDULE 3 — EXCESS SOCIAL SECURITY TAX WORKSHEET — STATEMENT 6

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $9,114.00 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	15,613.	
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 13		
3. ADD LINES 1 AND 2	15,613.	
4. SOCIAL SECURITY TAX LIMIT	9,114.	
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	6,499.	

SCHEDULE A — CASH CONTRIBUTIONS — STATEMENT 7

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
WHISPERING MANES THERAPEUTIC RIDING CENTER		1,000.	
AMERICAN CANCER SOCIETY		100.	
TRACER TRICK OR TROT		50.	
AMERICAN FRIENDS OF ALYN HOSPITAL		122.	
DEMENTIA SOCIETY OF AMERICA		86.	
UNHCR		100.	
SUBTOTALS		1,458.	
TOTAL TO SCHEDULE A, LINE 11			1,458.

SCHEDULE A — MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098 — STATEMENT 8

DESCRIPTION	AMOUNT
HOME MORTGAGE INTEREST PAID TO A FINANCIAL INSTITUTION	
TRUIST BANK TAX	1,928.
TOTAL TO SCHEDULE A, LINE 8A	1,928.

SCHEDULE A — STATE AND LOCAL GENERAL SALES TAXES — STATEMENT 9

DESCRIPTION	AMOUNT
STATE SALES TAX	2,049.
LOCAL SALES TAX	342.
TOTAL TO SCHEDULE A, LINE 5A	2,391.

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 10

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA		2,049.
	IF, FOR ALL OF 2022, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2022? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.	
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2022? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. MIAMI	1.0000	
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000	
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.1670	
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.		342.
6A	ADD LINE 1 AND LINE 6.		2,391.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		2,391.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		2,391.

SCHEDULE D — NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824 — STATEMENT 11

DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	621,965.	
TOTAL TO SCHEDULE D, PART II, LINE 11	621,965.	

SCHEDULE D — CAPITAL GAIN DISTRIBUTIONS — STATEMENT 12

NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
MERRILL LYNCH, PIERCE, FENNER & SMITH INC	2,847.	
JP MORGAN SECURITIES LLC	318.	
TOTALS TO SCHEDULE D, LINE 13	3,165.	

SCHEDULE D	UNRECAPTURED SECTION 1250 GAIN	STATEMENT 13
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, ENTER THE SMALLER OF LINE 22 OR LINE 24 OF FORM 4797 FOR THAT PROPERTY. IF YOU DID NOT HAVE ANY SUCH PROPERTY, GO TO LINE 4		
2. ENTER THE AMOUNT FROM FORM 4797, LINE 26G, FOR THE PROPERTY FOR WHICH YOU MADE AN ENTRY ON LINE 1		
3. SUBTRACT LINE 2 FROM LINE 1		
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		
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"		85,606.
6. ADD LINES 3 THROUGH 5		85,606.
7. ENTER THE SMALLER OF LINE 6 OR THE GAIN FROM FORM 4797, LINE 7	85,606.	
8. ENTER THE AMOUNT, IF ANY, FROM FORM 4797, LINE 8		
9. SUBTRACT LINE 8 FROM LINE 7. IF ZERO OR LESS, ENTER -0-		85,606.
10. ENTER THE AMOUNT OF ANY GAIN FROM THE SALE OR EXCHANGE OF AN INTEREST IN A PARTNERSHIP ATTRIBUTABLE TO UNRECAPTURED SECTION 1250 GAIN		
11. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1, FORMS 1099-DIV, OR FORM 2439 AS "UNRECAPTURED SECTION 1250 GAIN" FROM AN ESTATE, TRUST, REAL ESTATE INVESTMENT TRUST, OR MUTUAL FUND (OR OTHER REGULATED INVESTMENT COMPANY) OR IN CONNECTION WITH A FORM 1099-R		80.
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 DID NOT MAKE AN ENTRY IN PART I OF FORM 4797 FOR THE YEAR OF SALE		
13. ADD LINES 9 THROUGH 12		85,686.
14. IF YOU HAD ANY SECTION 1202 GAIN OR COLLECTIBLE GAIN OR (LOSS), ENTER THE TOTAL OF LINES 1 THROUGH 4 OF THE 28% RATE GAIN WORKSHEET		
15. ENTER THE (LOSS), IF ANY, FROM SCH D, LINE 7. IF SCH D, LINE 7, IS ZERO OR A GAIN ENTER -0-	-8,101.	
16. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14, AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE D		
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-		8,101.
18. 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		77,585.

SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 14

NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
D & E LAND HOLDINGS, INC								
S		X			5,203.			
D & E LAND HOLDINGS II LLC								
P					6,450.			
1329 BOYD, LLC								
P			*		456.			
1345 BOYD, LLC								
P			*		726.			
ALCOTT VENZER, INC.								
S		X	*		2,453.			
TOTALS TO SCH. E, LN. 29					15,288.			

* ENTIRE DISPOSITION OF PASSIVE ACTIVITY

FORM 1116 — WORLDWIDE CAPITAL GAINS WORKSHEET FOR LINE 18 — STATEMENT 15

1	ENTER THE AMOUNT FROM FORM 1040, OR 1040-NR, LINE 15		671,650.
2	ENTER WORLDWIDE 28% GAINS		
3	MULTIPLY LINE 2 BY 0.2432		
4	ENTER WORLDWIDE 25% GAINS	77,585.	
5	MULTIPLY LINE 4 BY 0.3243	25,161.	
6	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS	105,565.	
7	MULTIPLY LINE 6 BY 0.4595	48,507.	
8	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	224,011.	
9	MULTIPLY LINE 8 BY 0.5946	133,197.	
10	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS		
11	ADD LINES 3, 5, 7, 9 AND 10		206,865.
12	SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18		464,785.

FORM 4797 — PROPERTY HELD MORE THAN ONE YEAR — STATEMENT 16

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
D & E LAND HOLDINGS, INC						249,959.
1329 BOYD, LLC						62,559.
1345 BOYD, LLC						114,055.
ALCOTT VENZER, INC.						195,392.
TOTAL TO 4797, PART I, LINE 2						621,965.

FORM 6251 — PASSIVE ACTIVITIES — STATEMENT 17

NAME OF ACTIVITY	FORM	NET INCOME (LOSS) AMT	NET INCOME (LOSS) REGULAR	ADJUSTMENT
D & E LAND HOLDINGS, INC	FORM 4797	249,959.	249,959.	
D & E LAND HOLDINGS, INC	SCH E	1,958.	5,203.	-3,245.
D & E LAND HOLDINGS II LLC	SCH E	6,450.	6,450.	
1329 BOYD, LLC	FORM 4797	62,559.	62,559.	
1329 BOYD, LLC	SCH E	456.	456.	
1345 BOYD, LLC	FORM 4797	114,055.	114,055.	
1345 BOYD, LLC	SCH E	726.	726.	
ALCOTT VENZER, INC.	FORM 4797	195,392.	195,392.	
ALCOTT VENZER, INC.	SCH E	2,456.	2,453.	3.
TOTAL TO FORM 6251, LINE 2M				-3,242.

FORM 6251 — EXEMPTION WORKSHEET — STATEMENT 18

1	ENTER: $75,900 IF SINGLE OR HEAD OF HOUSEHOLD; $118,100 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $59,050 IF MARRIED FILING SEPARATELY		75,900.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 4	688,982.	
3	ENTER: $539,900 IF SINGLE OR HEAD OF HOUSEHOLD; $1,079,800 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $539,900 IF MARRIED FILING SEPARATELY	539,900.	
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	149,082.	
5	MULTIPLY LINE 4 BY 25% (.25)		37,271.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. ENTER THIS AMOUNT ON FORM 6251, LINE 5, AND GO TO FORM 6251, LINE 6		38,629.

FORM 6251 — INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS — STATEMENT 19

DESCRIPTION	AMOUNT
MERRILL LYNCH, PIERCE, FENNER & SMITH INC	1,174.
TOTAL TO FORM 6251, LINE 2G	1,174.

FORM 1116 ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT WORLDWIDE CAPITAL GAINS WORKSHEET FOR LINE 18 — STATEMENT 20

1	ENTER THE AMOUNT FROM FORM 6251, LINE 4		688,982.
2	ENTER WORLDWIDE 25% GAINS	77,585.	
3	MULTIPLY LINE 2 BY 0.1071	8,309.	
4	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS	105,565.	
5	MULTIPLY LINE 4 BY 0.2857	30,160.	
6	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	224,011.	
7	MULTIPLY LINE 6 BY 0.4643	104,008.	
8	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS		
9	ADD LINES 3, 5, 7 AND 8		142,477.
10	SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116 AMT, LINE 18		546,505.

FORM 8995-A QUALIFIED REIT DIVIDENDS AND PTP INCOME — STATEMENT 21

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
PERSHING LLC -	12.	
PERSHING LLC -	12.	
JP MORGAN SECURITIES LLC	725.	
TOTAL TO FORM 8995-A, LINE 28	749.	

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 22

NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
D & E LAND HOLDINGS, INC	255,162.	0.		255,162.	
TOTALS	255,162.	0.		255,162.	

FORM 8582 OTHER PASSIVE ACTIVITIES - PART V STATEMENT 23

NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
D & E LAND HOLDINGS II LLC	6,450.	0.		6,450.	
1329 BOYD, LLC	63,015.	0.		63,015.	
1345 BOYD, LLC	114,781.	0.		114,781.	
ALCOTT VENZER, INC.	197,845.	0.		197,845.	
TOTALS	382,091.	0.		382,091.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 24

R R E A -	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	D & E LAND HOLDINGS, INC	FORM 4797	249,959.		249,959.		
X	D & E LAND HOLDINGS, INC	SCH E	5,203.		5,203.		
	D & E LAND HOLDINGS II LLC	SCH E	6,450.		6,450.		
	1329 BOYD, LLC	FORM 4797	62,559.		62,559.		
	1329 BOYD, LLC	SCH E	456.		456.		
	1345 BOYD, LLC	FORM 4797	114,055.		114,055.		
	1345 BOYD, LLC	SCH E	726.		726.		
	ALCOTT VENZER, INC.	FORM 4797	195,392.		195,392.		
	ALCOTT VENZER, INC.	SCH E	2,453.		2,453.		
TOTALS			637,253.		637,253.		

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL

FORM 8582 ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 25

NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
D & E LAND HOLDINGS, INC	251,917.	0.		251,917.	
TOTALS	251,917.	0.		251,917.	

ELLEN SUE VENZER

FORM 8582 — ALTERNATIVE MINIMUM TAX — OTHER PASSIVE ACTIVITIES - PART V — STATEMENT 26

NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
D & E LAND HOLDINGS II LLC	6,450.	0.		6,450.	
1329 BOYD, LLC	63,015.	0.		63,015.	
1345 BOYD, LLC	114,781.	0.		114,781.	
ALCOTT VENZER, INC.	197,848.	0.		197,848.	
TOTALS	382,094.	0.		382,094.	

FORM 8582AMT — SUMMARY OF PASSIVE ACTIVITIES - AMT — STATEMENT 27

R R E A -	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	D & E LAND HOLDINGS, INC	FORM 4797	249,959.		249,959.		
X	D & E LAND HOLDINGS, INC	SCH E	1,958.		1,958.		
	D & E LAND HOLDINGS II LLC	SCH E	6,450.		6,450.		
	1329 BOYD, LLC	FORM 4797	62,559.		62,559.		
	1329 BOYD, LLC	SCH E	456.		456.		
	1345 BOYD, LLC	FORM 4797	114,055.		114,055.		
	1345 BOYD, LLC	SCH E	726.		726.		
	ALCOTT VENZER, INC.	FORM 4797	195,392.		195,392.		
	ALCOTT VENZER, INC.	SCH E	2,456.		2,456.		
TOTALS			634,011.		634,011.		

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL

FORM 7203 — INCREASES IN BASIS — STATEMENT 28

ALCOTT VENZER, INC.

DESCRIPTION	AMOUNT
STEP UP FROM JUNE 2015	121,390.
INCLUDED IN FORM 7203, LINE 3M	121,390.

FORM 7203AMT — INCREASES IN BASIS — STATEMENT 29

ALCOTT VENZER, INC.

DESCRIPTION	AMOUNT
STEP UP FROM JUNE 2015	121,390.
INCLUDED IN FORM 7203AMT, LINE 3M	121,390.

FORM 1116 — U.S. AND FOREIGN SOURCE INCOME SUMMARY — TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS — STATEMENT 30

DESCRIPTION	INCOME	LOSS
D & E LAND HOLDINGS, INC	5,203.	
D & E LAND HOLDINGS II LLC	6,450.	
1329 BOYD, LLC	456.	
1345 BOYD, LLC	726.	
ALCOTT VENZER, INC.	2,453.	
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	15,288.	

FORM 1116 — U.S. AND FOREIGN SOURCE INCOME SUMMARY — FOREIGN QUALIFIED DIVIDENDS — STATEMENT 31

DESCRIPTION	TOTAL DIVIDEND	QUALIFIED DIVIDEND	REDUCTION PERCENT	DIVIDEND TO LINE 1A	QUAL DIV ADJUSTMENT
JP MORGAN SECURITIE	3,678.	2,746.	.5405	1,484.	1,262.
TOTALS	3,678.	2,746.		1,484.	1,262.

PARTNERSHIP BASIS WKSHT — INCREASES IN BASIS — STATEMENT 32

1329 BOYD, LLC

DESCRIPTION	AMOUNT
STEP UP FROM JUNE 2015	20,253.
INCLUDED IN BASIS WORKSHEET, LINE 4	20,253.

PARTNERSHIP BASIS WKSHT — INCREASES IN BASIS — STATEMENT 33

1345 BOYD, LLC

DESCRIPTION	AMOUNT
STEP UP FROM JUNE 2015	73,849.
INCLUDED IN BASIS WORKSHEET, LINE 4	73,849.

Status

2022 W-2 and EARNINGS SUMMARY

Employee Reference Copy

W-2 Wage and Tax Statement **2022**

Control number	Dept.	Corp.	Employer use only
[illegible]		UOZ3	8 15834

Employer's name, address, and ZIP code

UNIVERSITY OF MIAMI
1320 S DIXIE HIGHWAY STE 100
CORAL GABLES, FL 33146

Employer's name, address, and ZIP code

ELLEN S VENZER

[redacted]

Employer's FED ID number 59-[illegible]	Employee's SSA number
1 Wages, tips, other comp. 105820.00	2 Federal income tax withheld 94890.18
3 Social security wages 104820.00	4 Social security tax withheld 6495.84
5 Medicare wages and tips 104820.00	6 Medicare tax withheld 1519.89
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Unequalified plans	12 Other [illegible]
14 Other	13 Stat. [illegible]
15 State Employer's state ID no.	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

ELLEN S VENZER

[redacted]

Social Security Number: [redacted]

[redacted]

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a Employer's name, address, and ZIP code	Payroll organization code 22-20-11-00-110	Job department number [redacted]7
b Employer identification number 59-6001874	1 Wages, tips, other compensation 160,729.92	2 Federal income tax withheld 29,302.72
c Employer's name, address, and ZIP code State of Florida Jimmy Patronis, Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0358	3 Social security wages 147,600.00	4 Social security tax withheld 9,114.00
	5 Medicare wages and tips 170,187.44	6 Medicare tax withheld 2,467.72
	7 Social security tips	8 Dependent care benefits
d Control number 015844 01/06	11 Nonqualified plans	12a See instructions for box 12 G 4,244.00
e Employee's first name, ss, per dial name ELLEN S VENZER [redacted]	13 Statutory employee ☐ Retirement plan ☒ Third-Party sick pay ☐	12b DD 21,872.96
	14 Other 125 3,597.10	12c
		12d
		12e
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

FORM W-2 WAGE AND TAX STATEMENT 2022

Department of the Treasury - Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service