

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/13/2023

General Information

Name: Hon Brandon Rafool

CONFIDENTIAL

Address: PO BOX 9000 DRAWER J 115, BARTOW, FL 33831

PID 294845

County: Polk

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (10Th)	Elected Constitutional Officer	Polk County Judge

Net Worth

My Net Worth as of December 31, 2022 was \$ 1,985,000.00.

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 \$ 575,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
{REDACTED} - 50% interest	\$ 175,000.00
House {REDACTED} (jointly with Wife)	\$ 900,000.00
Business LLC Interests	\$ 200,000.00
IRA accounts	\$ 550,000.00
Cash Value Life Insurance	\$ 35,000.00
Southstate Bank Accounts	\$ 25,000.00
Peach Operation	\$ 120,000.00
Agriculture Equipment Operation	\$ 110,000.00
Office Assets	\$ 50,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
MidFL CU F250 loan	6105 Cypress Gardens Blvd, WH FL 33884	\$ 47,000.00
Small Business Administration Covid Loan	777 S. Harbour Island Blvd., Suite 215 Tampa, FL 33602	\$ 138,000.00
SouthState Bank Ag Loan	300 W. Central Avenue, Lake Wales FL 33853	\$ 43,000.00
Bank of America 5th wheel	510 W. Central Avenue, Winter Haven FL 33880	\$ 45,600.00
MidFL CU Boat Loan	6105 Cypress Gardens Blvd, WH FL 33884	\$ 16,000.00
John Deere tractor and gator for Ag	6400 NW 86th Street P.O. Box 6600 Johnston, IA 50131-6600	\$ 40,000.00
SouthState Bank House Mortgages	300 W. Central Avenue, Lake Wales FL 33853	\$ 415,000.00

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
State of Florida	400 S. Monroe Street, Tallahassee FL 32399-0001	\$ 172,000.00
Brandon J. Rafool, LLC	{REDACTED}	\$ 12,000.00
Rafool Holdings, LLC	{REDACTED}	\$ 2,000.00
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

Interests in Specified Businesses

Business Entity # 1	
Name of Business Entity	Brandon J. Rafool, LLC
Address of Business Entity	{REDACTED}
Principal Business Activity	business and land management
Postion Held with Entity	Manager
I own more than a 5% Interest in the Business	Yes

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/13/2023

Nature of my Ownership Interest	my former firm
Business Entity # 2	
Name of Business Entity	Rafool Holdings, LLC
Address of Business Entity	{REDACTED}
Principal Business Activity	intangible investment holding company
Postion Held with Entity	Manager
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	jointly with my wife
Business Entity # 3	
Name of Business Entity	Agriculture Operations
Address of Business Entity	{REDACTED}
Principal Business Activity	land and agriculture operations
Postion Held with Entity	Owner and Manager
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	jointly with wife

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.

Brandon Rafool

Digitally signed: 06/13/2023

Filed with COE: 06/13/2023

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

▶ ERO must obtain and retain completed Form 8879.

▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name

BRANDON J. RAFOOL

Social security number

Spouse's name

RAFOOL

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	185,776
2	Total tax	2	35,339
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	13,915
4	Amount you want refunded to you	4	
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize ADAMSON + CO., P.A. to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but
don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III
below.

Your signature ▶ _____ Date ▶ 03/23/23

Spouse's PIN: check one box only

☒ I authorize ADAMSON + CO., P.A. to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but
don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III
below.

Spouse's signature ▶ _____ Date ▶ 03/23/23**Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ 03/23/23

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

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

Form **8879** (Rev. 01-2021)

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
☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

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

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

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 instructions):	
				Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income		1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	128,540	
b Household employee wages not reported on Form(s) W-2				1b		
c Tip income not reported on line 1a (see instructions)				1c		
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				1d		
e Taxable dependent care benefits from Form 2441, line 26				1e		
f Employer-provided adoption benefits from Form 8839, line 29				1f		
g Wages from Form 8919, line 6				1g		
h Other earned income (see instructions)				1h		
i Nontaxable combat pay election (see instructions)		1i				
z Add lines 1a through 1h				1z	128,540	
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.	2a Tax-exempt interest	2a		b Taxable interest	2b	14
	3a Qualified dividends	3a	501	b Ordinary dividends	3b	704
	4a IRA distributions	4a		b Taxable amount	4b	
	5a Pensions and annuities	5a		b Taxable amount	5b	
	6a Soc. sec. ben.	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	67	
8 Other income from Schedule 1, line 10				8	61,603	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9	190,928	
10 Adjustments to income from Schedule 1, line 26				10	5,152	
11 Subtract line 10 from line 9. This is your adjusted gross income				11	185,776	
12 Standard deduction or itemized deductions (from Schedule A)				12	31,604	
13 Qualified business income deduction from Form 8995 or Form 8995-A				13	377	
14 Add lines 12 and 13				14	31,981	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	153,795	

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.

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

Form **1040** (2022)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	25,035
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	25,035
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	25,035
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	10,304
24	Add lines 22 and 23. This is your total tax	24	35,339

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	13,915
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	13,915
26	2022 estimated tax payments and amount applied from 2021 return	26	24,100
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	38,015

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,676
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2023 estimated tax	36	2,676

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	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name **ERIC B. ADAMSON** Phone no. **863-292-9694** 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 instr.)
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 instr.)

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
ERIC B. ADAMSON		03/24/23	P00144067	

Paid

Firm's name	Phone no.
ADAMSON + CO., P.A.	863-292-9694
Firm's address	Firm's EIN
252 MAGNOLIA AVENUE SW WINTER HAVEN FL 33880-2901	59-3627531

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

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

2022Attachment
Sequence No. **01**

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

BRANDON J. & RAFOOL

Your social security number

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	76,403
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	-34,800
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 nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: TRUSTEE FEES	8z	20,000
9	Total other income. Add lines 8a through 8z	9	20,000
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	61,603

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

Schedule 1 (Form 1040) 2022

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	5,152
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	5,152

Schedule 1 (Form 1040) 2022

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

2022Attachment
Sequence No. **02**

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

BRANDON J. & RAFOOL

Your social security number

Part I Tax

1 Alternative minimum tax. Attach Form 6251	1	
2 Excess advance premium tax credit repayment. Attach Form 8962	2	
3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE	4	10,304
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	
12 Net investment income tax. Attach Form 8960	12	
13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14 Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16 Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

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	10,304

Schedule 2 (Form 1040) 2022

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

2022Attachment
Sequence No. **07**

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

Your social security number

BRANDON J. & RAFOOL

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
1 Medical and dental expenses (see instructions)		1	982	
2 Enter amount from Form 1040 or 1040-SR, line 11	2 185,776			
3 Multiply line 2 by 7.5% (0.075)		3	13,933	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4 0
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 ☒	5a 1,530			
b State and local real estate taxes (see instructions)	5b 5,808			
c State and local personal property taxes	5c			
d Add lines 5a through 5c	5d 7,338			
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e 7,338			
6 Other taxes. List type and amount:	6			
7 Add lines 5e and 6				7 7,338
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	8a 18,878			
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 18,878			
9 Investment interest. Attach Form 4952 if required. See instructions	9 288			
10 Add lines 8e and 9				10 19,166
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	600	
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 4,500			
13 Carryover from prior year	13			
14 Add lines 11 through 13				14 5,100
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 31,604
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

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

Schedule A (Form 1040) 2022

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2022Attachment
Sequence No. **09**

Name of proprietor

BRANDON J. RAFOOL

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**ATTORNEY****541100****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**BRANDON J. RAFOOL, L.L.C.****80-0037605****E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2022, check here**I** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	17,474
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	17,474
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	17,474
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	17,474

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	1,000	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1,870
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b	229	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	4,174	25 Utilities	25	2,548
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	4,178
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b Reserved for future use	27b	
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 .	31	3,475			
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity. See instructions.					
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 .	32a		☐ All investment is at risk.		
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32b		☐ Some investment is not at risk.		

BRANDON J. RAFOOL

Schedule C (Form 1040) 2022

ATTORNEY

Page 2

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?

If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation

35

36 Purchases less cost of items withdrawn for personal use

36

37 Cost of labor. Do not include any amounts paid to yourself

37

38 Materials and supplies

38

39 Other costs

39

40 Add lines 35 through 39

40

41 Inventory at end of year

41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4

42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year)

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours?

☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use?

☐ Yes ☐ No

47a Do you have evidence to support your deduction?

☐ Yes ☐ No

b If "Yes," is the evidence written?

☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK SERVICE CHARGES	207
----------------------	-----

COMPUTER ONLINE EXPENSE	765
-------------------------	-----

FIRM FUNCTIONS	296
----------------	-----

OFFICE SECURITY	1,633
-----------------	-------

TELEPHONE	546
-----------	-----

OTHER DEDUCTIONS	731
------------------	-----

48 Total other expenses. Enter here and on line 27a

48	4,178
----	-------

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2022Attachment
Sequence No. **09**

Name of proprietor

RAFOOL

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**531310****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2022, check here☒ Yes ☐ No**I** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions☒ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☒ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	150,000
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	150,000
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	150,000
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	150,000

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	7,152	18 Office expense (see instructions)	18	6,718
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	825
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21,437	21 Repairs and maintenance	21	2,970
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	3,730
15 Insurance (other than health)	15	509	23 Taxes and licenses	23	625
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	2,207
b Other	16b	1,583	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	3,242	25 Utilities	25	6,258
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	18,566
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b Reserved for future use	27b	
Simplified method filers only: Enter the total square footage of (a) your home: 4300					
and (b) the part of your home used for business: 370 . Use the Simplified					
Method Worksheet in the instructions to figure the amount to enter on line 30	30	1,250			
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 .	31	72,928			
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity. See instructions.					
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 .	32a			☐	All investment is at risk.
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32b			☐	Some investment is not at risk.

RAFOOL

REAL ESTATE MANAGEMENT

Schedule C (Form 1040) 2022

Page 2

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year)

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK SERVICE CHARGES	349
CLIENT COSTS	274
COMPUTER ONLINE EXPENSE	364
DUES & SUBSCRIPTIONS	542
FILING FEES	250
FIRM MEETINGS	1,302
LEASED - COPY MACHINE	100
LEASED - POSTAGE METER	500
LEGAL LIBRARY	75
MISCELLANEOUS	735
OFFICE SECURITY	525
POSTAGE & DELIVERY	1,187
PRINTING AND REPRODUCTION	2,902
QUICKBOOKS PAYMENTS/FEES	207
CREDIT CARD FEES	558
TELEPHONE	5,145
FUEL	3,551
48 Total other expenses. Enter here and on line 27a	18,566

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

2022Attachment
Sequence No. **12**

Name(s) shown on return

BRANDON J. & RAFOOL

Your social security number

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				
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 the back				7 0

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				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13 67
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 67

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

Schedule D (Form 1040) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	67
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☒ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 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 Form 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service**Profit or Loss From Farming**

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

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

OMB No. 1545-0074

2022Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

BRANDON J. RAFOOL**A** Principal crop or activity**PEACHES****B** Enter code from Part IV**111300****C** Accounting method:☒ Cash ☐ Accrual**D** Employer ID number (EIN) (see instr.)**E** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses ☒ Yes ☐ No**F** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☒ Yes ☐ No**G** If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No**Part I Farm Income – Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	1,520
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	6a	6b Taxable amount	6b
c If election to defer to 2023 is attached, check here ☐		6d Amount deferred from 2021	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	1,480
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	3,000

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	13,582	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	1,447
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17	3,245	28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	2,374
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20	3,682	31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a CARETAKING	32a	8,957
b Other	21b	1,842	b BANK CHARGES	32b	71
22 Labor hired (less employment credits)	22		c PROFESSIONAL FEES	32c	1,100
			d IRRIGATION	32d	1,500
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			33	37,800
34 Net farm profit or (loss). Subtract line 33 from line 9	34			34	-34,800

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:**a** ☒ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service**Self-Employment Tax**Go to www.irs.gov/ScheduleSE for instructions and the latest information.

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

OMB No. 1545-0074

2022Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income**BRANDON J. RAFOOL****Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A**
- If you are a minister, member of a religious order, or Christian Science practitioner
- and**
- you filed Form 4361, but you had \$400 or more of
- other**
- net earnings from self-employment, check here and continue with Part I
- ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a**
- Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a -34,800

- b**
- If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

1b ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2**
- Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2 3,475

- 3**
- Combine lines 1a, 1b, and 2

3 -31,325

- 4a**
- If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a -31,325**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b**
- If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

- c**
- Combine lines 4a and 4b. If less than \$400,
- stop**
- ; you don't owe self-employment tax.
- Exception:**
- If less than \$400 and you had
- church employee income**
- , enter -0- and continue

4c -31,325

- 5a**
- Enter your
- church employee income**
- from Form W-2. See instructions for definition of church employee income

5a

- b**
- Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b 0

- 6**
- Add lines 4c and 5b

6

- 7**
- Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022

7

- 8a**
- Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11

8a

- b**
- Unreported tips subject to social security tax from Form 4137, line 10

8b

- c**
- Wages subject to social security tax from Form 8919, line 10

8c

- d**
- Add lines 8a, 8b, and 8c

8d

- 9**
- Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

- 10**
- Multiply the
- smaller**
- of line 6 or line 9 by 12.4% (0.124)

10

- 11**
- Multiply line 6 by 2.9% (0.029)

11 0

- 12**
- Self-employment tax.**
- Add lines 10 and 11. Enter here and on
- Schedule 2 (Form 1040), line 4**

12

- 13**
- Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 15****13****Part II Optional Methods To Figure Net Earnings** (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,060, or (b) your net farm profits² were less than \$6,540.

- 14**
- Maximum income for optional methods

14

- 15**
- Enter the
- smaller**
- of: two-thirds (
- ²
- /
- ₃
-) of gross farm income
- ¹
- (not less than zero) or \$6,040. Also include this amount on line 4b above

15**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- 16**
- Subtract line 15 from line 14

16

- 17**
- Enter the
- smaller**
- of: two-thirds (
- ²
- /
- ₃
-) of gross nonfarm income
- ⁴
- (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

17¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service**Self-Employment Tax**Go to www.irs.gov/ScheduleSE for instructions and the latest information.

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

OMB No. 1545-0074

2022Attachment
Sequence No. **17**

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

RAFOOLSocial security number of person
with self-employment income**Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A**
- If you are a minister, member of a religious order, or Christian Science practitioner
- and**
- you filed Form 4361, but you had \$400 or more of
- other**
- net earnings from self-employment, check here and continue with Part I
- ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a**
- Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

- b**
- If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2**
- Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2**72,928**

- 3**
- Combine lines 1a, 1b, and 2

3**72,928**

- 4a**
- If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a**67,349****Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b**
- If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

- c**
- Combine lines 4a and 4b. If less than \$400,
- stop**
- ; you don't owe self-employment tax.
- Exception:**
- If less than \$400 and you had
- church employee income**
- , enter -0- and continue

4c**67,349**

- 5a**
- Enter your
- church employee income**
- from Form W-2. See instructions for definition of church employee income

5a

- b**
- Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b**0**

- 6**
- Add lines 4c and 5b

6**67,349**

- 7**
- Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022

7**147,000**

- 8a**
- Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11

8a

- b**
- Unreported tips subject to social security tax from Form 4137, line 10

8b

- c**
- Wages subject to social security tax from Form 8919, line 10

8c

- d**
- Add lines 8a, 8b, and 8c

8d

- 9**
- Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9**147,000**

- 10**
- Multiply the
- smaller**
- of line 6 or line 9 by 12.4% (0.124)

10**8,351**

- 11**
- Multiply line 6 by 2.9% (0.029)

11**1,953**

- 12**
- Self-employment tax.**
- Add lines 10 and 11. Enter here and on
- Schedule 2 (Form 1040), line 4**

12**10,304**

- 13**
- Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 15****13****5,152****Part II Optional Methods To Figure Net Earnings (see instructions)****Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,060, **or** (b) your net farm profits² were less than \$6,540.

- 14**
- Maximum income for optional methods

14**6,040**

- 15**
- Enter the
- smaller**
- of: two-thirds (
- ²
- /
- ₃
-) of gross farm income
- ¹
- (not less than zero)
- or**
- \$6,040. Also include this amount on line 4b above

15**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- 16**
- Subtract line 15 from line 14

16

- 17**
- Enter the
- smaller**
- of: two-thirds (
- ²
- /
- ₃
-) of gross nonfarm income
- ⁴
- (not less than zero)
- or**
- the amount on line 16. Also, include this amount on line 4b above

17¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form

8606**Nondeductible IRAs**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)Go to www.irs.gov/Form8606 for instructions and the latest information.**2022**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2022 Form 8606. See instructions.

Your social security number

BRANDON J.**RAFOOL**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2022.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2022 and you made nondeductible contributions to a traditional IRA in 2022 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution, if any, from 2022 Form(s) 8915-F (see instructions), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022 and you made nondeductible contributions to a traditional IRA in 2022 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2022, including those made for 2022 from January 1, 2023, through April 18, 2023. See instructions	1	7,000
2	Enter your total basis in traditional IRAs. See instructions	2	
3	Add lines 1 and 2	3	7,000
In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? ☐ No ——— Enter the amount from line 3 on line 14. Do not complete the rest of Part I. ☐ Yes ——— Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2023, through April 18, 2023	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2022, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2022. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2022 and earlier years	14	7,000
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.			

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

Form **8606** (2022)

Form

8606**Nondeductible IRAs**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)Go to www.irs.gov/Form8606 for instructions and the latest information.**2022**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2022 Form 8606. See instructions.

Your social security number

RAFOOL**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2022.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2022 and you made nondeductible contributions to a traditional IRA in 2022 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution, if any, from 2022 Form(s) 8915-F (see instructions), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022 and you made nondeductible contributions to a traditional IRA in 2022 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2022, including those made for 2022 from January 1, 2023, through April 18, 2023. See instructions	1	7,000
2	Enter your total basis in traditional IRAs. See instructions	2	3,000
3	Add lines 1 and 2	3	10,000
In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? ☐ No ——— Enter the amount from line 3 on line 14. Do not complete the rest of Part I. ☐ Yes ——— Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2023, through April 18, 2023	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2022, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2022. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2022 and earlier years	14	10,000
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.			

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

Form **8606** (2022)

Form **4952**Department of the Treasury
Internal Revenue Service**Investment Interest Expense Deduction**Go to www.irs.gov/Form4952 for the latest information.

Attach to your tax return.

OMB No. 1545-0191

2022Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

BRANDON J. & [REDACTED] RAFOOL**[REDACTED]****Part I Total Investment Interest Expense**

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	288
2	Disallowed investment interest expense from 2021 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	288

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	718		
4b	Qualified dividends included on line 4a	4b	501		
4c	Subtract line 4b from line 4a			4c	217
4d	Net gain from the disposition of property held for investment	4d	67		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	67		
4f	Subtract line 4e from line 4d			4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	71
4h	Investment income. Add lines 4c, 4f, and 4g			4h	288
5	Investment expenses (see instructions)	5			
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6			288

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	7	0
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	288

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2022)

Form **4952**Department of the Treasury
Internal Revenue Service**ALT. MIN. TAX**
Investment Interest Expense DeductionGo to www.irs.gov/Form4952 for the latest information.

Attach to your tax return.

OMB No. 1545-0191

2022Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

BRANDON J. & [REDACTED] RAFOOL

[REDACTED]

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	288
2	Disallowed investment interest expense from 2021 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	288

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	718		
4b	Qualified dividends included on line 4a	4b	501		
4c	Subtract line 4b from line 4a	4c		217	
4d	Net gain from the disposition of property held for investment	4d	67		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	67		
4f	Subtract line 4e from line 4d	4f			
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g		71	
4h	Investment income. Add lines 4c, 4f, and 4g	4h		288	
5	Investment expenses (see instructions)	5			
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		288	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	7	0
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	288

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2022)

Form

8995

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2022Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

BRANDON J. & [REDACTED] RAFOOL

Your taxpayer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	BRANDON RAFOOL AGRICULTURAL	[REDACTED]	-34,800
ii	BRANDON J. RAFOOL, L.L.C.	80-0037605	3,475
iii	[REDACTED]	[REDACTED]	67,776
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	36,451	5	377
3	Qualified business net (loss) carryforward from the prior year	3	(34,568)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	1,883		
5	Qualified business income component. Multiply line 4 by 20% (0.20)				
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		9	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		10	377
10	Qualified business income deduction before the income limitation. Add lines 5 and 9				
11	Taxable income before qualified business income deduction (see instructions)	11	154,172		
12	Net capital gain (see instructions)	12	568	14	30,721
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	153,604		
14	Income limitation. Multiply line 13 by 20% (0.20)				
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	377	16	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-				
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()		

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

Form **8995** (2022)

Form **8283**

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service**Noncash Charitable Contributions****Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

OMB No. 1545-0074

Attachment
Sequence No. **155****Go to www.irs.gov/Form8283 for instructions and the latest information.**

Name(s) shown on your income tax return

BRANDON J. & RAFOOL

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	GOODWILL 600 6TH STREET NW WINTER HAVEN FL 33881-4011	☐	HOUSEHOLD ITEMS & APPLIANCES
B	SALVATION ARMY 927 6TH STREET NW WINTER HAVEN FL 33882	☐	HOUSEHOLD ITEMS & CLOTHING
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	VARIOUS	VARIOUS	PURCHASE	2,000	2,000	THRIFT SHOP VALUE
B	VARIOUS	VARIOUS	PURCHASE	2,500	2,500	THRIFT SHOP VALUE
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.**Part I Information on Donated Property**

2 Check the box that describes the type of property donated.

- | | | |
|--|--|---|
| a ☐ Art * (contribution of \$20,000 or more) | e ☐ Other Real Estate | i ☐ Vehicles |
| b ☐ Qualified Conservation Contribution | f ☐ Securities | j ☐ Clothing and household items |
| c ☐ Equipment | g ☐ Collectibles** | k ☐ Other |
| d ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual Property | |

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

For Paperwork Reduction Act Notice, see separate instructions.Form **8283** (Rev. 11-2022)

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

BRANDON J. & RAFOOL

Business or activity to which this form relates

REAL ESTATE MANAGEMENT**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No. **179**

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	21,437
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	21,437
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2022)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Form **1040****Tax Return Reconciliation Worksheet****2022**

Filing Status ☐ 1 Single ☒ 2 Married filing jointly ☐ 3 Married filing separately ☐ 4 Head of household* ☐ 5 Qualifying widow(er)*

MFS spouse name:

*Qualifying person that is a child but not a dependent:

Taxpayer first name and initial **BRANDON J.** Last name **RAFOOL** Taxpayer social security number **[REDACTED]**

If a joint return, spouse's first name and initial **[REDACTED]** Last name **RAFOOL** Spouse's social security number **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Presidential Election Campaign

Taxpayer ☐Spouse ☐

City, town or post office, state, and ZIP code.

Foreign country name

Foreign province/state/county

Foreign postal code

At anytime during 2022, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes ☒ No ☐

6a ☒ Taxpayer. If someone can claim you as a dependent, **do not** check box 6a
 b ☒ Spouse

Boxes checked on 6a and 6b **2**
 Children on 6c who lived with you
 Children on 6c who did not live with you
 Dependents on 6c not entered above
 Total. Add lines above **2**

6c Dependents

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) , if qualifies for		If more than four dependents, here ☐
				Child tax credit	Other dependents	
				☐	☐	
				☐	☐	
				☐	☐	
				☐	☐	

Income (Schedule 1)	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	128,540
8a Taxable interest. Attach Schedule B if required	8a	14	
b Tax-exempt interest. Do not include on line 8a	8b		
9a Ordinary dividends. Attach Schedule B if required	9a	704	
b Qualified dividends	9b	501	
10 Taxable refunds, credits, or offsets of state and local income taxes	10		
11 Alimony received	11		
12 Business income or (loss). Attach Schedule C or C-EZ	12	76,403	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	13	67	
14 Other gains or (losses). Attach Form 4797	14		
15a IRA distributions	15a		
b Taxable amount	15b		
16a Pensions and annuities	16a		
b Taxable amount	16b		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18 Farm income or (loss). Attach Schedule F	18	-34,800	
19 Unemployment compensation	19		
20a Social security benefits	20a		
b Taxable amount	20b		
21 Other income. List type and amount TRUSTEE FEES	21	20,000	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income u	22	190,928	

Adjusted Gross Income (Schedule 1)	23 Educator expenses	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25 Health savings account deduction. Attach Form 8889	25		
26 Moving expenses. Attach Form 3903	26		
27 Deductible part of self-employment tax. Attach Schedule SE	27	5,152	
28 Self-employed SEP, SIMPLE, and qualified plans	28		
29 Self-employed health insurance deduction	29		
30 Penalty on early withdrawal of savings	30		
31a Alimony paid b Recipient's SSN u	31a		
32 IRA deduction	32		
33 Student loan interest deduction	33		
34 Reserved for future use	34		
35 Reserved for future use	35		
36 Add lines 23 through 35	36	5,152	
37 Subtract line 36 from line 22. This is your adjusted gross income u	37	185,776	

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2022	
Name BRANDON J. & [REDACTED] RAFOOL		Tp TIN [REDACTED]			
38 Amount from line 37 (adjusted gross income)		38		185,776	
Tax and Credits (Schedules 2, 3)	39a Check ☐ You were born before January 2, 1958, ☐ Blind. ☐ Spouse was born before January 2, 1958, ☐ Blind. Total boxes checked u 39a				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here u 39b ☐				
Standard Deduction for—	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40		31,604
	a		40b		
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$12,950 Married filing jointly or Qualifying widow(er), \$25,900 Head of household, \$19,400	41 Subtract line 40 and 40b from line 38		41		154,172
	42 Qualified business income deduction (see instructions)		42		377
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43		153,795
	44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44		25,035
	45 Alternative minimum tax (see instructions). Attach Form 6251		45		
	46 Excess advance premium tax credit repayment. Attach Form 8962		46		
	47 Add lines 44, 45, and 46		47		25,035
	48 Foreign tax credit. Attach Form 1116 if required		48		
	49 Credit for child and dependent care expenses. Attach Form 2441		49		
	50 Education credits from Form 8863, line 19		50		
	51 Retirement savings contributions credit. Attach Form 8880		51		
	52 Child tax credit/credit for other dependents		52		
	53 Residential energy credits. Attach Form 5695		53		
	54 Other credits from Form a ☐ 3800 b ☐ 8801 c ☐		54		
	55 Add lines 48 through 54. These are your total credits		55		
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56		25,035	
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE		57		10,304
	58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59		
	60a Household employment taxes from Schedule H		60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required		60b		
Payments (Schedule 3)	61 Taxes from: a ☐ Form 8969 b ☐ Form 8960 c ☐ Instructions; enter code(s)		61		
	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax		63		35,339
	64 Federal income tax withheld from:		64a		13,915
	a Form(s) W-2		64b		
	b Form(s) 1099		64c		
	c Other forms		65		24,100
	65 2022 estimated tax payments and amount applied from 2021 return		66		
	66 Earned income credit (EIC)		67		
	67 Additional child tax credit. Attach Schedule 8812		68		
68 American opportunity credit from Form 8863, line 8		69			
69 Recovery rebate credit		70			
70 Net premium tax credit. Attach Form 8962		71			
71 Amount paid with request for extension to file		72			
72 Excess social security and tier 1 RRTA tax withheld		73			
73 Credit for federal tax on fuels. Attach Form 4136		74			
74 Other payments and refundable credits		75		38,015	
75 Total pymts. Add lines 64 - 74.		76		2,676	
Refund	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid		76		2,676
	77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here u ☐		77a		
	b Routing number [REDACTED] u c Type: ☐ Checking ☐ Savings				
d Account number [REDACTED]					
78 Amount of line 76 you want applied to your 2023 estimated tax u		78		2,676	
Amount You Owe	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions u		79		
	80 Estimated tax penalty (see instructions)		80		
Int/Pen	Date filed	Int	Fail to file	Fail to pay	Total
Third Party Designee	Do you want to allow another person to discuss this return with the RS (see instructions)? ☒ Yes. Complete below. ☐ No Personal identification no. (PIN) u [REDACTED]				
	Designee's Name u ERIC B. ADAMSON Phone no. u 863-292-9694				
Other Info	Taxpayer Daytime phone number		Taxpayer: Occupation JUDGE		IRS Identity Protection PIN
			Spouse: Occupation [REDACTED]		IRS Identity Protection PIN
	☐ Taxpayer	☐ Spouse	Email address		

Federal Statements

BRANDON RAFOOL AGRICULTURAL

Statement 1 - Schedule F - Other Income

Description	Amount
OTHER INCOME	\$ 1,480
TOTAL	\$ 1,480

Year Ending: December 31, 2022

BRANDON J. & [REDACTED] RAFOOL
[REDACTED]

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under IRC Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Form **1040****Broker Reconciliation Worksheet****2022**

Name(s) of Account holder

BRANDON J. RAFOOL

Taxpayer identification number

Payer's name

Account number

UBS FINANCIAL SERVICES INC.

Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099 Name	Form 1099 Box No(s)	Amount
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	369
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	11	
Qualified dividends	3a	1099-DIV	1b	369
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	12	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			2

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form **1040****Broker Reconciliation Worksheet****2022**

Name(s) of Account holder

BRANDON J. RAFOOL

Taxpayer identification number

Payer's name

RAYMOND JAMES & ASSOCIATES, INC.

Account number

Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099 Name	Form 1099 Box No(s)	Amount
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	132
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	67
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	11	
Qualified dividends	3a	1099-DIV	1b	132
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	12	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form **1040****Schedule D Tax Worksheet****2022**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

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)	1.	153,795
2. Enter your qualified dividends from Form 1040, line 3a2.		501
3. Form 4952, line 4g amount	3.	71
4. Form 4952, line 4e amount*	4.	67
5. Subtract line 4 from line 3. If zero or less, enter -0-	5.	4
6. Subtract line 5 from line 2. If zero or less, enter -0-**	6.	497
7. Enter the smaller of line 15 or line 16 of Schedule D	7.	67
8. Enter the smaller of line 3 or line 4	8.	67
9. Subtract line 8 from line 7. If zero or less, enter -0- **	9.	0
10. Add lines 6 and 9	10.	497
11. Add lines 18 and 19 of Schedule D**	11.	0
12. Enter the smaller of line 9 or line 11	12.	
13. Subtract line 12 from line 10	13.	497
14. Subtract line 13 from line 1. If zero or less, enter -0-	14.	153,298
15. Enter \$41,675 if Single or MFS; \$83,350 if MFJ or QW; \$55,800 if HOH	15.	83,350
16. Enter the smaller of line 1 or line 15	16.	83,350
17. Enter the smaller of line 14 or line 16	17.	83,350
18. Subtract line 10 from line 1. If zero or less, enter -0-	18.	153,298
19. Enter the smaller of line 1 or \$170,050 Sgl/MFS; \$340,100 MFJ/QW; \$170,050 HOH	19.	153,795
20. Enter the smaller of line 14 or line 19	20.	153,298
21. Enter the larger of line 18 or line 20	21.	153,298
22. Subtract line 17 from line 16. This amount is taxed at 0%	22.	
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.	497
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.	497
26. Enter \$459,750 Sgl; \$258,600 MFS; \$517,200 MFJ/QW; \$488,500 HOH	26.	517,200
27. Enter the smaller of line 1 or line 26	27.	153,795
28. Add lines 21 and 22	28.	153,298
29. Subtract line 28 from line 27. If zero or less, enter -0-	29.	497
30. Enter the smaller of line 25 or line 29	30.	497
31. Multiply line 30 by 15% (.15)	31.	75
32. Add lines 24 and 30	32.	497
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.	0
34. Multiply line 33 by 20% (.20)	34.	0
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.	
36. Add lines 10 and 21	36.	
37. Enter the amount from line 1 above	37.	
38. Subtract line 37 from line 36. If zero or less, enter -0-	38.	
39. Subtract line 38 from line 35. If zero or less, enter -0-	39.	
40. Multiply line 39 by 25% (.25)	40.	
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% (.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.	24,960
45. Add lines 31, 34, 40, 43, and 44	45.	25,035
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.	25,069
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, except if you're filing Form 2555, then enter it on line 4 of the FEIT Wrk	47.	25,035

Form **1040****General Sales Tax Deduction Worksheet****2022**

Name as shown on return

BRANDON J. & RAFOOL

Taxpayer Identification Number

State of
FLORIDALocality of
POLK COUNTY**General Sales Tax from IRS Tables**

1. Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11 1. 185,776
2. Add the nontaxable amounts from Form 1040 or 1040-SR, lines 2b, 4a, 5a, 6a (Exclude rollovers and tax-free Sec. 1035 exchanges) 2. _____
3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.
Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits
received in 2022 3. _____
4. Add lines 1 through 3, this is income for general sales tax table purposes 4. 185,776
5. Enter the amount from the sales tax table in the Schedule A instructions. 5. 1,311
Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8
and enter the amount from line 5 on line 9
6. Enter the number of days of residence in state 6. _____
7. Total days in year 7. 365
8. Divide line 6 by line 7 (rounded to at least 3 decimal places) 8. _____
9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. 9. 1,311

Local Sales Tax Using IRS Tables

10. Enter the amount from the sales tax table in the Schedule A instructions. 10. 1,311
11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi,
Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter
the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. 11. _____
12. Enter the local general sales tax rate (exclude statewide local sales tax rate) 12. 1.00000
13. Enter the state general sales tax rate (include statewide local sales tax rate) 13. 6.0000
14. Divide line 12 by line 13 (rounded to at least 3 decimal places) 14. 0.167
15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax
using the optional local sales tax tables.
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18
and enter the amount from line 15 on line 19
If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax
using the optional state and certain local sales tax tables.
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18
and enter the amount from line 15 on line 19 15. 219
16. Enter the number of days of residence in locality 16. _____
17. Total days in year 17. 365
18. Divide line 16 by line 17 (rounded to at least 3 decimal places) 18. _____
19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. 19. 219

General Sales Tax Summary

20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets 20. 1,311
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets 21. 219
22. Add lines 20 and 21, this is the total General Sales taxes using the tables 22. 1,530
23. Enter the actual state and local general sales taxes paid 23. _____
24. Enter the greater of line 22 or line 23 24. 1,530
25. Enter the state and local taxes paid on specified items (major purchases) 25. _____
26. Add lines 24 and 25, this is the deductible General Sales tax 26. 1,530
27. Enter total state and local income taxes paid 27. _____

Enter the greater of line 26 or 27 on Schedule A, line 5a. If line 26 is greater, mark the Schedule A, line 5a box.

Form **4952****Investment Income Worksheet****2022**

Name

BRANDON J. & [REDACTED] RAFOOL

Taxpayer Identification Number

[REDACTED]

1 Total investment interest expense		Form 4952 Line 3	1	288
2 Interest income	2	14		
3 Dividend income	3	704		
4 Schedule F and Form 4835 investment income	4			
5 Schedule C investment income	5			
6 K-1 Investment income adjustment	6			
7 K1-T Investment income adjustment	7			
8 Gross Royalty income	8			
9 Other investment income	9			
10 K-1/K1-T Portfolio income	10			
11 Net passive income recharacterized as nonpassive income	11			
12 PTP Investment inc, COD investment inc +/- adjustment from Screen 4952	12			
13 Add Line 2 through Line 12.		Form 4952 Line 4a	13	718
14 Qualified dividends included on Line 13.		Form 4952 Line 4b	14	501
15 Subtract Line 14 from Line 13.		Form 4952 Line 4c	15	217
16 Sch D non-business investment income +/- amount from Screens CO or 4952	16			
17 Capital gain distributions	17	67		
18 Net Like-kind capital gain or loss	18			
19 Net Installment capital gain	19			
20 Net K1-T capital gain or loss	20			
21 Net K-1 capital gain or loss	21			
22 Partner/Shareholder basis adjustment - net capital gain/loss	22			
23 Net Form 6781 capital gain or loss	23			
24 Adjustment from Screen 4952 and other adjustments	24			
25 Add Line 16 through Line 24. If result is a loss, enter zero.		Form 4952 Line 4d	25	67
26 Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952	26			
27 Capital gain distributions	27	67		
28 Long-term capital gain or loss from like-kind exchanges	28			
29 Long-term capital gain from installment sales	29			
30 Long-term capital gain or loss from Schedules K-1	30			
31 Partner/Shareholder basis adjustment - long-term capital gain/loss	31			
32 Long-term capital gain or loss from Schedules K1-T	32			
33 Long-term capital gains or losses from Form 6781	33			
34 Adjustment from Screen 4952	34			
35 Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.			35	67
36 Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952	36			
37 Short-term capital gain or loss from like-kind exchanges	37			
38 Short-term capital gain from installment sales	38			
39 Short-term capital gain or loss from Schedules K-1	39			
40 Partner/Shareholder basis adjustment - short-term capital gain/loss	40			
41 Short-term capital gain or loss from Schedules K1-T	41			
42 Short-term capital gain or loss from Form 6781	42			
43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.			43	
44 Subtract Line 43 from Line 35. If result is a loss, enter zero.		Net capital gain from investments	44	67
45 Enter the lesser of Line 25 or Line 44.		Form 4952 Line 4e	45	67
46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.		Form 4952 Line 4f	46	0
47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.		Form 4952 Line 4g	47	71
48 Add Line 15, Line 46 and Line 47.		Form 4952 Line 4h	48	288
49 Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp		Form 4952 Line 5	49	
50 Subtract investment expense from investment income. (Line 49 from Line 48)		Form 4952 Line 6	50	288
51 Subtract net investment income from total investment expense. (Line 50 from Line 1)		Form 4952 Line 7	51	0
52 Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1.		Form 4952 Line 8	52	288

Form **4952****Investment Income Worksheet - AMT****2022**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

1	Total investment interest expense	Form 4952-AMT Line 3	1	288
2	Interest income	2	14	
3	Dividend income	3	704	
4	Schedule F and Form 4835 investment income	4		
5	Schedule C investment income	5		
6	K-1 Investment income adjustment	6		
7	K1-T Investment income adjustment	7		
8	Gross Royalty income	8		
9	Other investment income	9		
10	K-1/K1-T Portfolio income	10		
11	Net passive income recharacterized as nonpassive income	11		
12	PTP Investment inc, COD investment inc +/- adjustment from Screen 4952	12		
13	Add Line 2 through Line 12.	Form 4952-AMT Line 4a	13	718
14	Qualified dividends included on Line 13.	Form 4952-AMT Line 4b	14	501
15	Subtract Line 14 from Line 13.	Form 4952-AMT Line 4c	15	217
16	Sch D non-business investment income +/- amount from Screens CO or 4952	16		
17	Capital gain distributions	17	67	
18	Net Like-kind capital gain or loss	18		
19	Net Installment capital gain	19		
20	Net K1-T capital gain or loss	20		
21	Net K-1 capital gain or loss	21		
22	Partner/Shareholder basis adjustment - net capital gain/loss	22		
23	Net Form 6781 capital gain or loss	23		
24	Adjustment from Screen 4952 and other adjustments	24		
25	Add Line 16 through Line 24. If result is a loss, enter zero.	Form 4952-AMT Line 4d	25	67
26	Sch D non-business l/t capital gain/loss +/-amount from Screens CO or 4952	26		
27	Capital gain distributions	27	67	
28	Long-term capital gain or loss from like-kind exchanges	28		
29	Long-term capital gain from installment sales	29		
30	Long-term capital gain or loss from Schedules K-1	30		
31	Partner/Shareholder basis adjustment - long-term capital gain/loss	31		
32	Long-term capital gain or loss from Schedules K1-T	32		
33	Long-term capital gains or losses from Form 6781	33		
34	Adjustment from Screen Misc	34		
35	Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.		35	67
36	Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952	36		
37	Short-term capital gain or loss from like-kind exchanges	37		
38	Short-term capital gain from installment sales	38		
39	Short-term capital gain or loss from Schedules K-1	39		
40	Partner/Shareholder basis adjustment - short-term capital gain/loss	40		
41	Short-term capital gain or loss from Schedules K1-T	41		
42	Short-term capital gain or loss from Form 6781	42		
43	Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.		43	
44	Subtract Line 43 from Line 35. If result is a loss, enter zero.	AMT Net capital gain from investments	44	67
45	Enter the lesser of Line 25 or Line 44.	Form 4952-AMT Line 4e	45	67
46	Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.	Form 4952-AMT Line 4f	46	0
47	Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.	Form 4952-AMT Line 4g	47	71
48	Add Line 15, Line 46 and Line 47.	Form 4952-AMT Line 4h	48	288
49	Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp	Form 4952-AMT Line 5	49	
50	Subtract investment expense from investment income. (Line 49 from Line 48)	Form 4952-AMT Line 6	50	288
51	Subtract net investment income from total investment expense. (Line 50 from Line 1)	Form 4952-AMT Line 7	51	0
52	Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1.	Form 4952-AMT Line 8	52	288

Form **1040****Deduction for Business Use of Home - Simplified Method****2022**

Name

Taxpayer Identification Number

BRANDON J. & RAFOOLDescription **REAL ESTATE MANAGEMENT**Form/Schedule **C**Unit number **2****Simplified Method Worksheet**

1. Enter the amount of the gross income limitation **74,178**
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet. **250**
3. Simplified method amount
 - a. Maximum allowable amount **\$5**
 - b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0 **1.00**
 - c. Multiply line 3a by the line 3b and enter result to 2 decimal places **5.00**
4. Multiply line 2 by line 3c **1,250**
5. **Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4. If zero or less, enter -0-. **1,250**
6. Carryover of unallowed expenses from years simplified method was not used
Enter the amounts, if any, from the most recent Form 8829 or Business Use of Home Worksheet
 - a. Operating expenses. _____
 - b. Excess casualty losses and depreciation. _____

Daycare Facility Worksheet

1. Total hours of daycare use _____
2. Total hours available for use during the year _____
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet. _____

Area Adjustment Worksheet - Area Changed During Year

1. Complete lines 1a through 1n when the area of the qualified business use was used for part of the year or the area used changed during the year.

(i) Month		Note. If qualified business use was less than 15 days in a month, enter -0- Otherwise, use the lower of qualified business use area or Maximum area (300).	(ii) Area
a.	January		0
b.	February		0
c.	March		300
d.	April		300
e.	May		300
f.	June		300
g.	July		300
h.	August		300
i.	September		300
j.	October		300
k.	November		300
l.	December		300
m.	Add lines 1a through 1l, column (ii)		3,000
n.	Average monthly allowable square footage. Divide line 1m by 12. Enter the results on line 2 of the Simplified Method Worksheet.		250

Form **1040****Traditional IRA Deduction Worksheet****2022**

Pub 590A

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

Taxpayer IRA

Spouse's IRA

1a. Were you covered by a retirement plan?

1a.



Yes



No

1b. If married filing jointly, or married filing separately and you lived with your spouse at any time in 2022, was your spouse covered by a retirement plan?

1b.



Yes



No

Next: If you checked "No" on line 1a, and "No" on line 1b for married filing joint or married filing separate when required, skip lines 2-6, enter \$6000 (\$7,000 if 50 or older) on line 7a (and 7b if applicable) and go to line 8. Otherwise, go to line 2.

2. Enter the amount shown below for your filing status.

- Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2022, enter \$78000
- Qualifying surviving spouse, enter \$129,000
- Married filing jointly, enter \$129,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$214,000 for the person who was not covered by a plan
- Married filing separately and you lived with your spouse at any time in 2022, enter \$10,000

2a.

129,000

2b.

129,000

3. Add the amounts on Form 1040 or 1040-SR lines 1, 2b, 3b, and 4b or the taxable IRA distribution from the IRA with IRA worksheet from Pub.590-B if applicable, or Schedule 1, line 10. Do not include any foreign earned income exclusion, foreign housing exclusion, exclusion of qualified bond interest shown on Form 8815, or exclusion of employer-paid adoption expenses shown on Form 8839

3.

190,928

4. Add amounts on Form 1040 or 1040-SR, Schedule 1, lines 11 through 25.

4.

5,152

5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than the amount on line 2, none of your IRA contributions are deductible.

5a.

185,776

5b.

185,776

6. Subtract line 5 from line 2 in each column. **If the result is \$10,000 or more (\$20,000 if MFJ or QSS and covered by employer plan) enter \$6,000 (\$7,000 if 50 or older) on line 7 and go to line 8 for that column**

6a.

6b.

7. Multiply line 6a and 6b by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$498.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

- MFJ or QSS and covered by emp plan, multiply line 6 by .30 (.35 if 50 or older)
- All others, multiply line 6 by .60 (.70 if 50 or older)

7a.

7b.

8. Enter your wages, and your spouse's if filing jointly, and other earned income for Form 1040, minus any deductions on Form 1040, Schedule 1, lines 15 and 16. Do not reduce wages by any loss from self-employment.

8a.

128,540

8b.

189,316

9. Enter traditional IRA contributions made, or that will be made by 4/18/23, for 2022 to your IRA on line 9a and to your spouse's IRA on line 9b

9a.

7,000

9b.

7,000

10. On line 10a, enter the **smallest** of line 7a, line 8a, or line 9a. On line 10b, enter the **smallest** of line 7b, line 8b, or line 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040, Schedule 1, line 20. If line 9 is more than line 10, go to line 11. **(If you are the higher income spouse, use the portion of line 8 that represents your compensation. If you are the lower income spouse, line 8 is reduced by your spouse's traditional and Roth IRA contributions.)**

10a.

0

10b.

0**Nondeductible IRA contributions**

11. Subtract line 10 from the **smaller** of line 8 or 9. Enter on line 1 of your Form 8606 the amount from line 11 you choose to make nondeductible

11a.

7,000

11b.

7,000

Form **1040****Traditional IRA MAGI Worksheet****2022**

Pub 590A

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

Total Income with adjustments for calculating MAGI

1. Wages	1. <u>128,540</u>
2. Taxable interest	2. <u>14</u>
3. Ordinary dividends	3. <u>704</u>
4. State and local tax refunds	4. _____
5. Alimony received	5. _____
6. Business income/loss	6. <u>76,403</u>
7. Capital gain/loss	7. <u>67</u>
8. Other gains/losses	8. _____
9. Taxable IRA distributions	9. _____
10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B	10. _____
11. Pensions and annuities	11. _____
12. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	12. _____
13. Farm income/loss	13. <u>-34,800</u>
14. Unemployment compensation	14. _____
15. Taxable social security benefits	15. _____
16. Other income/loss	16. <u>20,000</u>
17. Add: Foreign earned income exclusion	17. _____
18. Foreign housing exclusion	18. _____
19. Exclusion of qualified bond interest shown on Form 8815	19. _____
20. Exclusion of employer-paid adoption expenses shown on Form 8839	20. _____
21. Total income for MAGI calculation, combine lines 1 through 20 (Traditional IRA Deduction Worksheet line 3)	21. <u>190,928</u>

Adjustments for calculating MAGI

22. Educator expenses	22. _____
23. Certain business expenses from Form 2106	23. _____
24. Health savings account deduction	24. _____
25. Moving expenses	25. _____
26. Deductible part of self-employment tax	26. <u>5,152</u>
27. Self-employed SEP, SIMPLE, and qualified plans	27. _____
28. Self-employed health insurance deduction	28. _____
29. Penalty on early withdrawal of savings	29. _____
30. Alimony paid	30. _____
31. Other deductions	31. _____
32. Less: Foreign housing deduction	32. _____
33. Total deductions for MAGI calculation, add lines 22 through 31 and subtract line 32 (Trad IRA Deduction Worksheet line 4)	33. <u>5,152</u>
34. Modified Adjusted Gross Income MAGI, subtract line 33 from line 21	34. <u>185,776</u>
35. Adjustment to modified adjusted gross income from Screen IRA	35. _____
36. Modified Adjusted Gross Income MAGI, combine line 34 and 35 (Traditional IRA Deduction Worksheet line 5)	36. <u>185,776</u>

Form **1040****IRA Compensation Worksheet****2022**

Pub 590A

Name

Taxpayer Identification Number

BRANDON J. & [REDACTED] RAFOOL

	Taxpayer	Spouse
Wages	128,540	
Scholarship, fellowship payments, and grants		
Difficulty of care payments		
Alimony received		
Combat pay		
Child non-Self-employment income		
Household income		
Foreign employee compensation		
Ordinary incentive stock option		
Excess utility allowance		
Excess rent allowance		
Foreign noncash allowance		
2106 excess reimbursement		
Excess moving reimbursement		
Workfare	()	()
Non-qualified plan distribution, Form W-2 box 11	()	()
Allowable foreign exclusion	()	()

Self-Employment income**Farm income**

Schedule F and Farm Partnership income	-34,800	
Auto expense from farm partnerships	()	()
Section 179 from farm partnerships	()	()
Depletion from farm partnerships	()	()
Other expenses from farm partnerships	()	()
Home office expenses from farm partnerships	()	()
Unreimbursed partnership expenses from farm partnerships	()	()
Farm income	-34,800	0

Nonfarm income

Schedule C and Nonfarm Partnership income	3,475	72,928
Auto expense from nonfarm partnerships	()	()
Section 179 from nonfarm partnerships	()	()
Depletion from nonfarm partnerships	()	()
Other expenses from nonfarm partnerships	()	()
Home office expenses from nonfarm partnerships	()	()
Unreimbursed partnership expenses from nonfarm partnerships	()	()
Nonfarm income	3,475	72,928

Self-employment tax deduction	()	(5,152)
Self-employed SEP, SIMPLE, and qualified plans deduction	()	()

Adjustment from screen IRA		
Total compensation	128,540	67,776

Additional Calculation of Compensation for the Lower Compensated Spouse for IRA Purposes

Compensation for lower compensated spouse from above	67,776
Add: Compensation for higher compensated spouse from above	128,540
Less: IRA contribution for higher compensated spouse	(7,000)
Compensation for lower compensated spouse for IRA purposes	189,316

SPOUSE IS THE LOWER COMPENSATED SPOUSE.

Schedule C	Qualified Business Income Calculation Worksheet	2022
Name BRANDON J. & [REDACTED] RAFOOL		Taxpayer Identification Number [REDACTED]
Principle business or profession ATTORNEY		Form/Schedule C Unit 1

1. Schedule C, Line 31, Net profit or (loss)	1.	3,475
Additions for qualified business income:		
2. Form 4797, Ordinary income Prior suspended losses utilized this year	2.	
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 carryover	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of Net section 1231 losses)	7.	
8. Deductible portion of self-employment taxes	8.	
9. Self-employed SEP, SIMPLE, and qualified plans	9.	
10. Self-employed health insurance deduction	10.	
11. Reserved	11.	
12. Reserved	12.	
13. Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	
14. Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	3,475

	Beginning of Year			End of Year		
Carryovers:	Pre -2018	After 2017	Allowed loss	Pre -2018	After 2017	QBI Portion of
Passive activity:	(A)	(B)	(C)	(D)	(E)	Allowed Losses
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179						
Section 179 - COGS						
Other:						
Section 179						
Section 179 - COGS						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

Schedule C	Qualified Business Income Calculation Worksheet	2022
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Name BRANDON J. & [REDACTED] RAFOOL	Taxpayer Identification Number [REDACTED]
Principle business or profession REAL ESTATE MANAGEMENT	Form/Schedule Unit C 2

1. Schedule C, Line 31, Net profit or (loss)	1.	72,928
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior suspended losses utilized this year		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 carryover	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of Net section 1231 losses)	7.	
8. Deductible portion of self-employment taxes	8.	5,152
9. Self-employed SEP, SIMPLE, and qualified plans	9.	
10. Self-employed health insurance deduction	10.	
11. Reserved	11.	
12. Reserved	12.	
13. Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	5,152
14. Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	67,776

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179						
Section 179 - COGS						
Other:						
Section 179						
Section 179 - COGS						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

Schedule F	Qualified Business Income Calculation Worksheet	2022
Name BRANDON J. & [REDACTED] RAFOOL		Taxpayer Identification Number [REDACTED]
Farm description BRANDON RAFOOL AGRICULTURAL		Form/Schedule F Unit 3

1. Schedule F, Line 34, Net farm profit or (loss)	1.	-34,800
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior to TCJA suspended losses allowed:		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 carryover	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (including share of net 1231 loss)	7.	
8. Deductible portion of self-employment taxes	8.	
9. Self-employed SEP, SIMPLE, and qualified plans	9.	
10. Self-employed health insurance deduction	10.	
11. Reserved	11.	
12. Reserved	12.	
13. Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	
14. Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	-34,800

	Beginning of Year			End of Year		
Carryovers:	Pre -2018	After 2017	Allowed loss	Pre -2018	After 2017	QBI Portion of
Passive activity:	(A)	(B)	(C)	(D)	(E)	Allowed Losses
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179 expense						
Other:						
Section 179 expense						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

Form **1040****Net Earnings from Self-Employment Worksheet****2022**

Name

Taxpayer Identification Number

BRANDON J. & [REDACTED] RAFOOL

Taxpayer

Spouse

Farm profit or (loss)

Schedule F	-34,800	
Farm Partnerships - Schedule K-1, box 14, code A		
Auto expense from farm partnerships	()	()
Amortization from farm partnerships	()	()
Depreciation & Section 179 from farm partnerships	()	()
Depletion from farm partnerships	()	()
Other expenses from farm partnerships	()	()
Home office expenses from farm partnerships	()	()
Unreimbursed partnership expenses from farm partnerships	()	()
Debt financed acquisition interest from farm partnerships	()	()
Farm adjustment to SE Income		
Net farm profit or (loss) - Schedule SE line 1a	-34,800	0

Conservation Reserve Program payments to social security/disability benefit recipients included on Sch F, In 4b or listed on Sch K-1 (Form 1065), box 20, code AH- Sch SE line 1b () ()

Nonfarm profit or (loss)

Schedule C (excluding minister Schedule C income reported below)	3,475	72,928
Nonfarm partnerships - Schedule K-1, box 14, code A		
Auto expense from nonfarm partnerships	()	()
Amortization from nonfarm partnerships	()	()
Depreciation & section 179 from nonfarm partnerships	()	()
Depletion from nonfarm partnerships	()	()
Other expenses from nonfarm partnerships	()	()
Home office expenses from nonfarm partnerships	()	()
Unreimbursed partnership expenses from nonfarm partnerships	()	()
Debt financed acquisition interest from nonfarm partnerships	()	()
Nonfarm adjustment to SE income		
Self-employment income reported as other income		
Self-employment income from contracts and straddles		
Minister/clergy self-employment income (from Clergy Worksheet Page 3, line 7)		
Net nonfarm profit or (loss) - Schedule SE line 2	3,475	72,928

Other income items subject to and/or exempt from self-employment tax

Fees received for services performed as a notary public	()	()
Earnings while debtor in a chapter 11 bankruptcy case		
Taxable community property income/-loss		
Exempt community property income/-loss	()	()
Net adjustment included on Schedule SE, line 3	0	0

Net profit (loss) from self-employment activities - Schedule SE line 3 **-31,325** **72,928**

Church employee income - Schedule SE, Page 1 line 5a

Federal Statements

Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends	Section 199A Dividends
E-TRADE	\$ 203	\$	\$
UBS	369	369	
RAYMOND JAMES	132	132	
TOTAL	\$ 704	\$ 501	\$

Form 1040, Line 7 - Capital Gain Distributions

Payer	Capital Gain Distribution
RAYMOND JAMES	\$ 67
TOTAL	\$ 67

Form 1040, Line 26 - Estimated Tax Payments and Amount Applied From Previous Year

Description	Amount
2021 OVERPAYMENT APPLIED	\$ 2,776
1ST QUARTER ESTIMATE PAYMENT	2,924
2ND QUARTER ESTIMATE PAYMENT	5,700
3RD QUARTER ESTIMATE PAYMENT	6,700
4TH QUARTER ESTIMATE PAYMENT	6,000
TOTAL	\$ 24,100

Federal Statements

Schedule A, Line 5a - State and Local General Sales Taxes

Description	Amount
GENERAL SALES TAX	\$ 1,530
TOTAL	\$ 1,530

Schedule A, Line 5b - Real Estate Taxes

Description	Amount
REAL ESTATE TAXES	\$ 5,808
TOTAL	\$ 5,808

Schedule A, Line 8a - Home Mortgage Interest & Points From Form 1098

Description	Amount
SOUTHSTATE BANK N.A.	\$ 7,757
SOUTHSTATE BANK N.A.	11,121
TOTAL	\$ 18,878

Schedule A, Line 11 - Charitable Contributions by Cash or Check

Description	Amount
FROM SCHEDULE C	\$ 600
TOTAL	\$ 600

Schedule A, Line 12 - Charitable Contributions Other Than Cash or Check

Description	Amount
50% CONTRIB FROM 8283	\$ 4,500
TOTAL	\$ 4,500

Federal Statements

ATTORNEY

Schedule C, Line 1 - Gross Receipts or Sales

Description	Amount
CIVIL LITIGATION	\$ 6,182
PERSONAL INJURY	1,292
REAL ESTATE	10,000
TOTAL	\$ 17,474

Federal Statements

REAL ESTATE MANAGEMENT

Schedule C, Line 1 - Gross Receipts or Sales

Description	Amount
SERVICES	\$ 150,000
TOTAL	\$ 150,000

REAL ESTATE MANAGEMENT

Schedule C, Line 15 - Insurance (other than health)

Description	Amount
LIABILITY INSURANCE	\$ 509
TOTAL	\$ 509

REAL ESTATE MANAGEMENT

Schedule C, Line 16b - Other Interest

Description	Amount
INT EXP - FINANCE CHARGES	\$ 658
INT EXP - LOAN INTEREST	925
TOTAL	\$ 1,583

Federal Statements

BRANDON RAFOOL AGRICULTURAL

Schedule F, Line 2 - Sales of Products You Raised

Description	Amount
CROP SALES	\$ 1,520
TOTAL	\$ 1,520

Federal Statements

Form 4952 Worksheet, Line 1 - Investment Interest Expenses

Description	Amount
E TRADE	\$ 286
MARGIN INTEREST - UBS FINANCIAL SERVICES INC. (3721)	2
TOTAL	<u>\$ 288</u>

Form 4952 AMT Worksheet, Line 1 - Investment Interest Expenses

Description	Amount
E TRADE	\$ 286
MARGIN INTEREST - UBS FINANCIAL SERVICES INC. (3721)	2
TOTAL	<u>\$ 288</u>

Federal Statements

STATE OF FLORIDA

Form W-2, Box 12

Description	Amount
BOX 12 G SECT 457(B) CONTR	\$ 27,000
BOX 12 DD EMPLR SPONSORED HLTH	21,973
TOTAL	\$ <u>48,973</u>

STATE OF FLORIDA

Form W-2, Box 14 - Other

Description	Amount
125	\$ 3,730
TOTAL	\$ <u>3,730</u>

Qualified Property Report

REAL ESTATE MANAGEMENT

FYE: 12/31/2022

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Qualified Property
1	JOHN DEERE MY22 GATOR	5/27/22	21,437	100.00	21,437
2	HOME OFFICE	3/01/22	0	8.60	0
Grand Total			21,437		21,437

Form **1040****Carryover Report****2022**

Name

BRANDON J. & [REDACTED] RAFOOL

Taxpayer Identification Number

[REDACTED]

Carryover Item	Available to 2022	2022 Amounts		Carryover to 2023
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss				
Long-term capital loss - AMT				
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss	34,568	UTILIZED	-34,568	0
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2017 Amounts		
2018 Amounts	GENERATED	14,297
2019 Amounts		
2020 Amounts		
2021 Amounts	UTILIZED	-14,297
Available to 2022		
2022 Amounts		
Carryover to 2023		

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2017 Amounts		
2018 Amounts	GENERATED	12,939
2019 Amounts		
2020 Amounts		
2021 Amounts	UTILIZED	-12,939
Available to 2022		
2022 Amounts		
Carryover to 2023		

Form **1040****Salaries & Wages Report****2022**

Name

Taxpayer Identification Number

BRANDON J. & [REDACTED] RAFOOL

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	STATE OF FLORIDA	128,540	13,915	147,000
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
Taxpayer		128,540	13,915	147,000
Spouse				
Totals		128,540	13,915	147,000

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	9,114	160,466	2,327				3,730
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer	9,114	160,466	2,327				3,730
Spouse							
Totals	9,114	160,466	2,327				3,730

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
Taxpayer						
Spouse						
Totals						

Form **1040****Two Year Comparison Report - Page 1****2021 & 2022**

Name

BRANDON J. & [REDACTED] RAFOOL

Taxpayer Identification Number

[REDACTED]

		2021	2022	Differences
		MFJ	MFJ	
Filing Status				
Dependents		0	0	
1. Salaries and wages	1.	30,377	128,540	98,163
2. Interest income	2.	6	14	8
3. Tax exempt interest income	3.			
4. Dividend income	4.	603	704	101
5. Qualified dividend income	5.	596	501	-95
6. Taxable state/local refunds	6.			
7. Alimony received	7.			
8. Business income/loss	8.	164,993	76,403	-88,590
9. Capital gain/loss	9.	322,927	67	-322,860
10. Other gains/losses	10.	33,613		-33,613
11. Taxable IRA distributions	11.	681		-681
12. Taxable pensions	12.			
13. Rent and royalty income including farm rental	13.			
14. Partnership/S corp income	14.	527		-527
15. Estate or trust income	15.			
16. Farm income/loss	16.	-35,165	-34,800	365
17. Unemployment compensation	17.			
18. Taxable social security	18.			
19. Other income	19.		20,000	20,000
20. Total income	20.	518,562	190,928	-327,634
21. Moving expenses	21.			
22. Deductible part of self-employment tax	22.	8,649	5,152	-3,497
23. SEP/SIMPLE/Qualified plans deductions	23.			
24. SE health insurance	24.	13,656		-13,656
25. Penalty on early withdrawal of savings	25.			
26. Alimony paid	26.			
27. IRA deductions	27.	7,000		-7,000
28. Student loan interest	28.			
29. Other adjustments	29.			
30. Adjusted gross income	30.	489,257	185,776	-303,481
31. Medical	31.			
32. Taxes	32.	7,291	7,338	47
33. Interest	33.	17,837	19,166	1,329
34. Contributions	34.	5,450	5,100	-350
35. Casualty losses	35.			
36. Miscellaneous expenses	36.			
37. Allowable itemized deductions	37.	30,578	31,604	1,026
38. Standard deduction	38.	25,100	25,900	800
39. Deduction taken	39.	ITEMIZED 30,578	ITEMIZED 31,604	1,026
40. Taxable income before Qual Bus Inc Ded (QBID)	40.	458,679	154,172	-304,507
41. QBID	41.	0	377	377
42. Taxable income	42.	458,679	153,795	-304,884

Form **1040****Two Year Comparison Report - Page 2****2021 & 2022**

Name

BRANDON J. & [REDACTED] RAFOOL

Taxpayer Identification Number

[REDACTED]

		2021	2022	Differences
43.	Taxable income from 2YR page 1, line 42	43. 458,679	153,795	-304,884
44.	Tax on taxable income	44. 77,647	25,035	-52,612
45.	Alternative minimum tax	45.		
46.	Excess advance premium tax credit	46.		
47.	Child care credit	47.		
48.	Education credits	48.		
T	49. Retirement savings credit	49.		
a	50. Child & other dependent tax credit	50.		
x	51. General business credit	51.		
	52. Other credits	52.		
C	53. Total credits	53.		
o	54. Net tax liability	54. 77,647	25,035	-52,612
m	55. Self-employment taxes	55. 17,297	10,304	-6,993
p	56. Other taxes	56. 26		-26
u	57. Total tax	57. 94,970	35,339	-59,631
t	58. Income tax withheld	58. 3,423	13,915	10,492
a	59. Estimated tax payments	59. 94,400	24,100	-70,300
t	60. Earned income credit	60.		
i	61. Additional Child tax credit	61.		
o	62. Other refundable tax credits	62.		
n	63. Other payments	63.		
	64. Total payments	64. 97,823	38,015	-59,808
	65. Tax due/-refund	65. -2,853	-2,676	177
	66. Penalties and interest	66. 77		-77
	67. Net tax due/-refund	67. -2,776	-2,676	100
	68. Refund applied to estimated tax payments	68. 2,776	2,676	-100
	69. Refund received	69.		
	70. Effective tax rate	70. 21.0 %	23.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2021	2021 Marginal	2022	2022 Marginal
	Taxable Income	Tax Rate	Taxable Income	Tax Rate
Ordinary income	231,145	24.0 %	153,298	22.0 %
Capital income	227,534	15.0 %	497	15.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040	Two Year Comparison Report - Schedule C	2021 & 2022
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Name BRANDON J. RAFOOL	Taxpayer identification number
Principal business or profession ATTORNEY	Unit 1

Income		2021	2022	Differences
1. Gross receipts or sales	1.	740,260	17,474	-722,786
2. Returns and allowances	2.			
3. Cost of goods sold	3.			
4. Gross profit	4.	740,260	17,474	-722,786
5. Other income	5.	15,042		-15,042
6. Gross income	6.	755,302	17,474	-737,828

Expenses				
7. Advertising	7.	62,080	1,000	-61,080
8. Car and truck expenses	8.	36,199		-36,199
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.	7,451		-7,451
13. Employee benefit programs	13.	10,228		-10,228
14. Insurance (other than health)	14.	7,677		-7,677
15. Interest - mortgage (paid to banks, etc.)	15.	742		-742
16. Interest - other	16.	11,843	229	-11,614
17. Legal and professional services	17.	4,735	4,174	-561
18. Office expense	18.			
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.	6,825		-6,825
21. Rent or lease - other business property	21.	702		-702
22. Repairs and maintenance	22.	20,066		-20,066
23. Supplies (not included in cost of goods sold)	23.	65,656	1,870	-63,786
24. Taxes and licenses	24.	13,498		-13,498
25. Travel	25.	9,801		-9,801
26. Total meals and entertainment	26.			
26a. Nondeductible meals and entertainment	26a.			
26b. Deductible meals and entertainment	26b.			
27. Utilities	27.	51,059	2,548	-48,511
28. Wages (less employment credits)	28.	137,008		-137,008
29. Other expenses	29.	164,739	4,178	-160,561
30. Total expenses	30.	610,309	13,999	-596,310

Profit/ (loss)				
31. Tentative profit (loss)	31.	144,993	3,475	-141,518
32. Expenses for business use of home	32.			
33. Net profit or (loss)	33.	144,993	3,475	-141,518

Cost of Goods Sold				
34. Inventory - Beginning of year	34.			
35. Purchases	35.			
36. Labor	36.			
37. Materials	37.			
38. Other costs	38.			
39. Goods available for sale (sum of lines 34-38)	39.			
40. Inventory - End of year	40.			

Form 1040	Two Year Comparison Report - Schedule F	2021 & 2022
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Name BRANDON J. RAFOOL	Taxpayer identification number
Description BRANDON RAFOOL AGRICULTURAL	Unit 3

Income		2021	2022	Differences
1. Sales of livestock and items bought for resale (cash method)	1.			
2. Cost or other basis of livestock and other items (cash method)	2.			
3. Sales of livestock, produce, grains, etc. raised (cash method)	3.	5,780	1,520	-4,260
4. Taxable cooperative distributions	4.			
5. Taxable agricultural program payments	5.			
6. Total CCC loans reported under election	6.			
7. Taxable amount of CCC loans forfeited	7.			
8. Taxable crop insurance proceeds received in current year	8.			
9. Taxable crop insurance proceeds deferred from prior year	9.			
10. Custom hire (machine work) income	10.			
11. Other income	11.		1,480	1,480
12. Sales of livestock and other items (accrual method)	12.			
13. Inventory of livestock and other items at BOY (accrual method)	13.			
14. Cost of livestock and other items purchased (accrual method)	14.			
15. Livestock and other items available for sale (accrual method)	15.			
16. Inventory of livestock and other items EOY (accrual method)	16.			
17. Cost of livestock and other items sold (accrual method)	17.			
18. Gross income	18.	5,780	3,000	-2,780

Expenses				
19. Car and truck expenses	19.			
20. Chemicals	20.			
21. Conservation expenses	21.			
22. Custom hire (machine work)	22.			
23. Depreciation and section 179 expense deduction	23.	22,662	13,582	-9,080
24. Employee benefit programs	24.			
25. Feed purchased	25.			
26. Fertilizers and lime	26.	2,573	3,245	672
27. Freight and trucking	27.			
28. Gasoline, fuel, and oil	28.			
29. Insurance (other than health)	29.	2,116	3,682	1,566
30. Interest - mortgage (paid to banks, etc.)	30.			
31. Interest - other	31.	1,748	1,842	94
32. Labor hired (less employment credits)	32.			
33. Pension and profit-sharing plans	33.			
34. Rent or lease - vehicles, machinery, and equipment	34.			
35. Rent or lease - other (land, animals, etc.)	35.			
36. Repairs and maintenance	36.			
37. Seeds and plants purchased	37.		1,447	1,447
38. Storage and warehousing	38.			
39. Supplies purchased	39.			
40. Taxes	40.	892	2,374	1,482
41. Utilities	41.			
42. Veterinary, breeding, and medicine	42.			
43. Other expenses	43.	10,379	11,628	1,249
44. Total expenses	44.	40,370	37,800	-2,570

Profit/(loss)				
45. Net farm profit or (loss)	45.	-34,590	-34,800	-210

Form **1040****Federal Tax Projection Worksheet 1 - Tax Computation****2022 & 2023**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

		2022	2023	Differences
		MFJ	MFJ	
Income	Filing Status			
	Dependents			
	1. Salaries and wages	1. 128,540	128,540	
	2. Interest income	2. 14	14	
	3. Dividend income	3. 704	704	
	4. Taxable state/local refunds	4.		
	5. Alimony received	5.		
	6. Business income/loss	6. 76,403		-76,403
	7. Capital gain/loss	7. 67		-67
	8. Other gains/losses	8.		
	9. Taxable IRA distributions	9.		
	10. Taxable pensions and annuities	10.		
	11. Schedule E income/loss	11.		
	12. Farm income/loss	12. -34,800	-34,800	
	13. Unemployment benefits	13.		
	14. Taxable social security benefits	14.		
Adjustments	15. Other income	15. 20,000	20,000	
	16. Total income	16. 190,928	114,458	-76,470
	17. Moving expenses	17.		
	18. Deductible part of self-employment tax	18. 5,152		-5,152
	19. SEP/SIMPLE/Qualified plans deductions	19.		
	20. Self-employed health insurance deduction	20.		
	21. Penalty on early withdrawal of savings	21.		
	22. Alimony paid	22.		
	23. IRA deductions SEE TPW IRA WRK	23.	15,000	15,000
	24. Student loan interest deduction	24.		
	25. Other adjustments	25.		
	26. Adjusted gross income	26. 185,776	99,458	-86,318
Deductions	27. Medical	27.		
	28. State/local income or sales taxes	28. 1,530	1,530	
	29. Real estate taxes	29. 5,808	5,808	
	30. Personal property taxes	30.		
	31. Total State/Local taxes. Add lines 28 - 30	31. 7,338	7,338	
	32. State/Local taxes allowed. Lower of line 31 or \$10,000 (\$5,000 if MFS)	32. 7,338	7,338	
	33. Other taxes	33.		
	34. Interest	34. 19,166	19,166	
	35. Contributions	35. 5,100	5,100	
	36. Casualty losses from a federally declared disaster	36.		
	37. Miscellaneous expenses (including qualified disaster loss)	37.		
	38. Allowable itemized deductions	38. 31,604	31,604	
	39a. Standard deduction	39a. 25,900	27,700	1,800
	39b. Reserved for future use	39b.		
		ITEMIZED	ITEMIZED	
	40. Deduction taken	40. 31,604	31,604	
	41. Subtract line 40 from line 26	41. 154,172	67,854	-86,318
	42. Qualified business income deduction	42. 377	0	-377
	43. Taxable income	43. 153,795	67,854	-85,941

Form **1040****Federal Tax Projection Worksheet 2 - Tax Computation****2022 & 2023**

Name

BRANDON J. & [REDACTED] RAFOOL

Taxpayer Identification Number

[REDACTED]

		2022	2023	Differences
Filing Status		MFJ	MFJ	
T a x C o m p u t e r i o n	44. Taxable income from TPW page 1, line 43	44. 153,795	67,854	-85,941
	45. Tax on taxable income CG TAX	45. 25,035	7,642	-17,393
	46. Taxes from Forms 4972, 8814, and add'l taxes	46.		
	47. Alternative minimum tax	47.		
	48. Add lines 45, 46, and 47	48. 25,035	7,642	-17,393
	49. Foreign tax credit	49.		
	50. Child and dependent care credit	50.		
	51. Education credits	51.		
	52. Retirement savings credit	52.		
	53. Credit for the elderly	53.		
	54. Child tax credit/credit for other dependents	54.		
	55. Nonbusiness energy property credit	55.		
	56. Alternative motor vehicle credit (Form 8910)	56.		
	57. Qualified plug-in electric motor vehicle (Form 8936)	57.		
	58. Mortgage interest credit	58.		
	59. D.C. first-time homebuyer credit	59.		
	60. Residential energy efficient property credit	60.		
	61. Adoption credit	61.		
	62. General business credit	62.		
	63. Prior year minimum tax credit	63.		
	64. Other credits	64.		
	65. Total credits	65.		
	66. Net tax liability	66. 25,035	7,642	-17,393
	67. Self-employment tax	67. 10,304		-10,304
	68. Tax on unreported tips	68.		
	69. Tax on IRA or qualified plans	69.		
	70. Household employment taxes	70.		
	71. First-time homebuyer credit repayment	71.		
	72. Reserved	72.		
	73. Additional Medicare Tax	73.		
	74. Net Investment Income Tax	74.		
	75. Other taxes	75.		
	76. Total tax	76. 35,339	7,642	-27,697
	77. Income tax withheld	77. 13,915	13,915	
	78. Estimated tax payments	78. 24,100	2,676	-21,424
	79. Earned income credit	79.		
	80. Additional child tax credit	80.		
	81. Reserved	81.		
	82. Reserved	82.		
	83. Other payments	83.		
	84. Total payments	84. 38,015	16,591	-21,424
	85. Net tax due/-refund	85. -2,676	-8,949	-6,273
	86. Marginal Tax Rate - Ordinary Income	86. 22.0 %	12.0 %	
	87. Marginal Tax Rate - Capital Income	87. 15.0 %	0.0 %	
	88. Effective Tax Rate	88. 23.0 %	11.0 %	

Form **1040****Federal Tax Projection Worksheet - Traditional IRA Deduction****2023**

Name

BRANDON J. & [REDACTED] RAFOOL

Taxpayer Identification Number

[REDACTED]

2023 Traditional IRA Deduction

	Taxpayer	Spouse
1. Covered by a retirement plan? Next: If "No" is checked on line 1 (both if married filing jointly), skip lines 2 - 6, enter \$6500 (\$7500 if age 50 or over) on line 7 and go to line 8	☒ Yes ☐ No	☒ Yes ☐ No
2. Enter the amount shown below for the 2023 filing status		
• Single, head of household, or married filing separately and lived apart for all of 2023, enter \$83,000		
• Married filing joint or qualifying surviving spouse, enter \$136,000. But if Line 1 is checked "No" (either column), enter \$228,000 for the person not covered by a plan	<u>136,000</u>	<u>136,000</u>
• Married filing separately and lived with spouse at any time in 2023, enter \$10,000		
3. Add the amounts on TPW lines 1 - 13 and 15. Do not include foreign earned income, housing exclusion, 8815 exclusion or 8839 exclusions	<u>114,458</u>	<u>114,458</u>
4. Add the amounts on TPW lines 17 - 22, 25a, and 25b. Do not include foreign housing deduction.		
5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than line 2, none of the IRA contributions are deductible. Stop here	<u>114,458</u>	<u>114,458</u>
6. Subtract line 5 from line 2 in each column. If the result is \$10,000 or more (\$20,000 MFJ or QSS and covered by an employer plan) enter \$6500 (\$7500 age 50 or more) on line 7 and go to line 8 for that column	<u>21,542</u>	<u>21,542</u>
7. Multiply line 6 by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$498.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.		
• MFJ/QSS and covered by employer plan, multiply line 6 by .30 (.35 if 50 or older)		
• All others, multiply line 6 by .60 (.70 if 50 or older)	<u>7,500</u>	<u>7,500</u>
8. Enter wages and other earned income for TPW, minus TPW line 18 and 19. Do not reduce wages by any loss from self-employment	<u>128,540</u>	<u>128,540</u>
9. Enter the traditional IRA contributions to be made for 2023	<u>7,500</u>	<u>7,500</u>
10. Enter the smallest of line 7, 8, or 9. If line 8 is less than line 10, for the higher income spouse line 10 equals their line 8 portion that represents compensation. For the lower income spouse, line 10 is equal to line 8 minus the higher income spouse's line 10	<u>7,500</u>	<u>7,500</u>

Form **1040****Federal TPW - Qualified Business Income Deduction Calculation****2023**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

Complete lines 1 thru 4a when:

- You are **not** a patron in a specified agricultural or horticultural cooperative; and
- Projected taxable income before deduction of
 - \$182,100 or less for single, head of household, and qualifying surviving spouse filers
 - \$182,100 or less for married filing separately filers
 - \$364,200 or less for married filing jointly filers

1. Projected 2023 qualified business income	1. -14,800
2. 2022 qualified business income loss carryforward	2. _____
3. Total projected qualified business income. Subtract line 2 from line 1	3. -14,800
4a. Simplified method. Multiply line 3 by 20% (.20)	4a. _____
4b. Enter the Qualified Business Income Component from the Qualified Business Income Deduction (QBID) Worksheet, Line 35	4b. _____
5a. Projected 2023 qualified real estate investment trust dividends	5a. _____
5b. Projected 2023 qualified publicly traded partnership income	5b. _____
6. Qualified REIT and PTP loss carryforward. Enter as a negative number	6. _____
7. Total qualified REIT and PTP income. Combine line 5a through 6. If zero or less, enter zero (-0-)	7. _____
8. Multiply line 7 by 20% (.20)	8. _____
9. Total combined projected qualified business income before taxable income limit. Add Lines 4a, 4b, and 8	9. 0
10. Enter the projected taxable income before qualified taxable business income deduction from the Tax Projection Worksheet, Page 1, line 41	10. 67,854
11. Add the Tax Projection Worksheet - Tax Using Capital Gains Rates lines 2 (qualified dividends) and 7 (net capital gain) and enter here	11. 501
12. Excess of taxable income over net capital gain. Subtract Line 11 from Line 10. If zero or less, enter zero (-0-)	12. 67,353
13. Taxable income limit. Multiply Line 12 by 20% (.20)	13. 13,471
14. Qualified business income deduction. Enter the smaller Line 9 or Line 13	14. 0
15. Enter the projected QPAI deduction identified in writing by cooperative	15. _____
16. Projected taxable income before QPAI deduction and after QBI deduction. Subtract line 14 from line 10. If zero or less, enter zero (-0)	16. _____
17. Allowable QPAI deduction from cooperative. Enter the smaller of Line 15 or Line 16	17. _____
18. Total projected Qualified Business Income Deduction. Add Lines 14 and 17. Enter here and on the Tax Projection Worksheet, Page 1, line 42	18. _____

Form **1040****Tax Projection Worksheet - Tax Using Capital Gains Rates****2023**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

Regular

AMT

1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet)
2. Enter your qualified dividends
3. Enter net capital gain and qualified dividends elected to be included in investment income
4. Enter the total amount of net capital gain from disposition of investment property
5. Subtract line 4 from line 3. If zero or less, enter -0-
6. Subtract line 5 from line 2. If zero or less, enter -0-
7. Enter net capital gain. (Excess of net lt capital gains over net st capital losses)
8. Enter the smaller of line 3 or line 4
9. Subtract line 8 from line 7. If zero or less, enter -0-
10. Add lines 6 and 9
11. Enter he sum of the projected Unrecaptured Section 1250 gain and Net 28% gain
12. Enter the smaller of line 9 or line 11
13. Subtract line 12 from line 10
14. Subtract line 13 from line 1. If zero or less, enter -0-
15. Enter: \$44,625 if single or married filing separately; \$89,250 if married filing jointly or qualifying surviving spouse; \$59,750 if head of household.
16. Enter the smaller of line 1 or 15
17. Enter the smaller of line 14 or line 16
18. Subtract line 10 from line 1. If zero or less, enter -0-
19. Enter the smaller of line 1 or \$182,100 (\$364,200 if MFJ or QSS)
20. Enter the smaller of line 14 or line 19
21. Enter the larger of line 18 or line 20
22. Subtract line 17 from line 16. This amount is taxed at 0%
- If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.**
23. Enter the smaller of line 1 or line 13
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)
25. Subtract line 24 from line 23. If zero or less, enter -0-
26. Enter \$492,300 if Single; \$276,900 if Married filing separately; \$553,850 if Married filing jointly or Qualifying surviving spouse; \$523,050 if Head of household
27. Enter the smaller of line 1 or line 26
28. Add lines 21 and 22
29. Subtract line 28 from line 27. If zero or less, enter -0-
30. Enter the smaller of line 25 or line 29
31. Multiply line 30 by 15%
32. Add lines 24 and 30
- 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.
34. Multiply line 33 by 20% (.20)
- If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 35 through 40 and go to line 41.**
35. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain
36. Add lines 10 and 21
37. Enter the amount from line 1 above
38. Subtract line 37 from line 36. If zero or less, enter -0-
39. Subtract line 38 from line 35. If zero or less, enter -0-
40. Multiply line 39 by 25% (.25).
- If Net 28% Rate Gain, is zero (or blank), skip lines 41 through 43 and go to line 44.**
41. Add lines 21, 22, 30, 33 and 39
42. Subtract line 41 from line 1
43. Multiply line 42 by 28% (.28)
44. Figure the tax on the amount on line 21
45. Add lines 31, 34, 40, 43, and 44
46. Figure the tax on the amount on line 1
47. Tax on all taxable income (including capital gains and qualified dividends).
Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45

	Regular	AMT
1.	67,854	
2.	501	501
3.		
4.		
5.	0	
6.	501	501
7.		
8.		
9.	0	0
10.	501	501
11.		
12.		
13.	501	501
14.	67,353	
15.	89,250	
16.	67,854	
17.	67,353	
18.	67,353	
19.	67,854	
20.	67,353	
21.	67,353	
22.	501	
23.		
24.		
25.		
26.		
27.		
28.		
29.		
30.		
31.		
32.		
33.		
34.		
35.		
36.		
37.		
38.		
39.		
40.		
41.		
42.		
43.		
44.	7,642	
45.	7,642	
46.	7,702	
47.	7,642	

Form **1040****Reconciliation Worksheet - Taxable Income & Tax****2022**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **MARRIED FILING JOINTLY** Tax Pct Total Tax (In 27) divided Total Taxable Income (In 19) **16.0 %**
 Tax Method **SCHEDULE D TAX WORKSHEET**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates

Tax using Ordinary rates

Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	153,298	22.0 %	24,960	\$83,550 - \$178,150	24,852
Capital Income	497	15.0 %	75	\$83,550 - \$647,850	647,353
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax*
1. 10% rate	1a. 20,550	1b. 2,058
2. 12% rate	2a. 63,000	2b. 7,563
3. 22% rate	3a. 69,748	3b. 15,339
4. 24% rate	4a.	4b.
5. 32% rate	5a.	5b.
6. 35% rate	6a.	6b.
7. 37% rate	7a.	7b.
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	8a. 153,298	8b. 24,960

Income taxed at capital gains rates

9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate	10a. 497	10b. 75
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate	12a.	12b.
13. 28% capital gains rate	13a.	13b.
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	14a. 497	14b. 75

Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15. 153,298
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 497
17. Add lines 15 and 16.	17. 153,795
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19. 153,795

Total tax

20. Total ordinary tax. Enter the amount from line 8b.	20. 24,960
21. Total capital gains tax. Enter the amount from line 14b.	21. 75
22. Tax on child's interest and dividend.	22.
23. Tax on lump-sum distribution.	23.
24. Other taxes.	24.
25. Add lines 20 through 24.	25. 25,035
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.
27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27. 25,035

Form **1040****Reconciliation Worksheet - Projected Taxable Income & Tax****2023**

Name

BRANDON J. & RAFOOL

Taxpayer Identification Number

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2023 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **MARRIED FILING JOINTLY**Tax Pct Total Tax (In 24) divided by Total Taxable Income (In 19) **11.0 %**Tax Method **CAPITAL GAINS RATE TAX**
☐ Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates

Tax using Ordinary rates

Tax savings

	Taxable Amount	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	67,353	12.0 %	7,642	\$22,000 - \$89,450	22,097
Capital Income	501	0.0 %		\$0 - \$89,250	88,749
Capital Income - 1250		%			
Capital Income - 1202		%			

	(a) Taxable Income	(b) Tax
Projected Income taxed at ordinary rates		
1. 10.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET \$22,000	1a. 22,000	1b. 2,200
2. 12.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET \$67,450	2a. 45,353	2b. 5,442
3. 22.0% rate	3a.	3b.
4. 24.0% rate	4a.	4b.
5. 32.0% rate	5a.	5b.
6. 35.0% rate	6a.	6b.
7. 37.0% rate	7a.	7b.
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a. 67,353	8b. 7,642

Projected Income taxed at capital gains rates		
9. 0% capital gains rate MAXIMUM TAXABLE INCOME PER THIS BRACKET \$89,250	9a. 501	9b. 0
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	14a. 501	14b.

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15. 67,353	
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 501	
17. Add lines 15 and 16.	17. 67,854	
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.	
19. Projected taxable income reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.	19. 67,854	

Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.	20. 7,642	
21. Total capital gains tax. Enter the amount from line 14b.	21.	
22. Add lines 20 and 21.	22. 7,642	
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.	23.	
24. Total projected 2023 tax reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22	24. 7,642	