

## 2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/20/2023

### General Information

Name: Mr Howard Kelly Coates Jr

Address: 13433 Kingsbury Dr, Wellington, FL 33414

PID 228521

County: Palm Beach

### AGENCY INFORMATION

| Organization            | Suborganization                | Title         |
|-------------------------|--------------------------------|---------------|
| Judicial Circuit (15Th) | Elected Constitutional Officer | Circuit Judge |

### Net Worth

My Net Worth as of December 31, 2022 was \$ 1,228,304.70.

### 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 \$ 75,447.29.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

| Description of Asset | Value of Asset |
|----------------------|----------------|
| See Attached         |                |

**Liabilities**

LIABILITIES IN EXCESS OF \$1,000:

| Name of Creditor | Address of Creditor | Amount of Liability |
|------------------|---------------------|---------------------|
| See Attached     |                     |                     |

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

**Income**

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

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

PRIMARY SOURCES OF INCOME:

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

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

| Business Entity | Major Sources of Business Income | Address | Principal Business Activity of Source |
|-----------------|----------------------------------|---------|---------------------------------------|
| See Attached    |                                  |         |                                       |

**Interests in Specified Businesses****Business Entity # 1**

N/A

**Training**

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

**Signature of Reporting Official or Candidate**

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

***Howard Kelly Coates Jr***

Digitally signed: 06/20/2023

Filed with COE: 06/20/2023

# Schedule A-Real Property

| REAL PROPERTY                                    | ITEM VALUE AS<br>OF 12/31/2022 | TOTAL VALUE AS<br>OF 12/31/2022 |
|--------------------------------------------------|--------------------------------|---------------------------------|
| 13433 Kingsbury Drive, Wellington, Florida 33414 | \$650,000.00                   |                                 |
| Time Share-Marriott Grande Vista                 | \$9,300.00                     |                                 |
| Time Share-Marriott Vacation Club                | \$10,720.00                    |                                 |
| Total Real Estate                                |                                | \$670,020.00                    |

## Schedule B-VehiclesBoatsTrailer

|                                           | ITEM FMV VALUE<br>AS OF<br>12/31/2022 | TOTAL FMV<br>VALUE AS OF<br>12/31/2022 |
|-------------------------------------------|---------------------------------------|----------------------------------------|
| MOTOR VEHICLES/BOAT/TRAILERS              |                                       |                                        |
| 2008 Ford Expedition                      | \$2,500.00                            |                                        |
| 2017 GMC Yukon                            | \$37,500.00                           |                                        |
| 2022 Toyota 4Runner                       | \$42,643.00                           |                                        |
| Sea Chaser HFC 24                         | \$110,693.00                          |                                        |
| Golf Cart                                 | \$3,500.00                            |                                        |
| 2004 Yamaha Roadstar                      | \$2,500.00                            |                                        |
| Total Motor Vehicles/Trailers/Motorcycles |                                       | \$199,336.00                           |

## Schedule C-Retirement Accounts

## RETIREMENT ACCOUNTS-STATUS AS OF 12/31/2022

| Security                                                           | Symbol | Shares | Quote/Price | Cost Basis | Gain/Loss | Balance    |
|--------------------------------------------------------------------|--------|--------|-------------|------------|-----------|------------|
| Etrade-HKC MH IRA Rollover                                         |        |        |             |            |           |            |
| ISHARES 10 TO 20 YEAR TREASURY BOND ETF                            | TLH    | 46.00  | 108.18      | 1,220.65   | 3,755.63  | 4,976.28   |
| ISHARES CORE S&P 500 ETF                                           | IVV    | -15.00 | 384.21      | -6,817.80  | 1,054.65  | -5,763.15  |
| ISHARES CORE S&P 500 ETF                                           | IVV    | 172.00 | 384.21      | 67,639.24  | -1,555.12 | 66,084.12  |
| ISHARES CORE S&P SMALL CAP ETF                                     | IJR    | 31.00  | 94.64       | 3,000.48   | -66.64    | 2,933.84   |
| ISHARES INC ISHARES MSCI EMERGING MARKETS MIN VOL FACTOR ETF       | EEMV   | 223.00 | 53.05       | 866.08     | 10,964.07 | 11,830.15  |
| ISHARES TR 0-5 YR HIGH YIELD CORP BD ETF                           | SHYG   | 118.00 | 40.89       | 4,771.03   | 53.99     | 4,825.02   |
| ISHARES TR CONV BD ETF                                             | ICVT   | 27.00  | 69.47       | 1,962.62   | -86.93    | 1,875.69   |
| ISHARES TR ISHARES CORE TOTAL USD BOND MARKET ETF                  | IUSB   | 349.00 | 44.93       | 17,101.12  | -1,420.55 | 15,680.57  |
| ISHARES TR ISHARES MSCI USA MOMENTUM FACTOR ETF                    | MTUM   | 34.00  | 145.93      | 4,792.87   | 168.75    | 4,961.62   |
| ISHARES TR MIN VOL USA ETF                                         | USMV   | 71.00  | 72.10       | 5,324.93   | -205.83   | 5,119.10   |
| ISHARES TRUST ISHARES ESG MSCI USA ETF                             | ESGU   | 385.00 | 84.75       | 31,622.80  | 1,005.95  | 32,628.75  |
| ISHARES TRUST ISHARES MBS ETF                                      | MBB    | 64.00  | 92.75       | 5,685.72   | 250.28    | 5,936.00   |
| ISHARES TRUST ISHARES MSCI EAFE GROWTH ETF                         | EFG    | 155.00 | 83.76       | 15,163.71  | -2,180.91 | 12,982.80  |
| ISHARES TRUST ISHARES MSCI EAFE VALUE ETF                          | EFV    | 429.00 | 45.88       | 20,760.35  | -1,077.83 | 19,682.52  |
| ISHARES U S ENERGY ETF                                             | IYE    | 42.00  | 46.49       | 1,595.49   | 357.09    | 1,952.58   |
| ISHARES U S ETF TRUST ISHARES GSCI COMMODITY DYNAMIC ROLL STRATEGY | COMT   | 51.00  | 28.19       | 1,942.89   | -505.20   | 1,437.69   |
| ISHARES U S TECHNOLOGY ETF                                         | IYW    | 89.00  | 74.49       | 6,605.22   | 24.39     | 6,629.61   |
| ISHARES U.S. INFRASTRUCTURE ETF                                    | IFRA   | 58.00  | 36.26       | 2,140.73   | -37.65    | 2,103.08   |
| -Cash-                                                             |        |        |             | 5,296.09   | 0.00      | 5,296.09   |
| TOTAL Etrade-HKC MH IRA Rollover                                   |        |        |             | 190,674.17 | 10,498.19 | 201,172.36 |

|                                                                  |      |        |        |           |           |           |
|------------------------------------------------------------------|------|--------|--------|-----------|-----------|-----------|
| Etrade-HKCjr Roth IRA                                            |      |        |        |           |           |           |
| 3M CO COM                                                        | MMM  | 2.10   | 119.92 | 354.36    | -102.78   | 251.58    |
| ALTRIA GROUP INC COM                                             | MO   | 22.65  | 45.71  | 1,062.26  | -27.11    | 1,035.15  |
| APPIAN CORP CL A                                                 | APPN | 10.00  | 32.56  | 613.94    | -288.34   | 325.60    |
| APPLE INC COM                                                    | AAPL | 1.01   | 129.93 | 160.41    | -29.89    | 130.52    |
| APPLIED MATLS INC COM                                            | AMAT | 1.01   | 97.38  | 134.65    | -35.98    | 98.67     |
| ARBOR REALTY TRUST INC COM                                       | ABR  | 1.00   | 13.19  | 13.48     | -0.29     | 13.19     |
| AT&T INC COM                                                     | T    | 40.00  | 18.41  | 765.36    | -28.96    | 736.40    |
| AURORA INNOVATION INC CLASS A COM                                | AUR  | 75.00  | 1.21   | 295.85    | -205.10   | 90.75     |
| BANK NEW YORK MELLON CORP COM                                    | BK   | 1.03   | 45.52  | 48.43     | -1.77     | 46.66     |
| BHP GROUP LTD SPONSORED ADS                                      | BHP  | 14.28  | 62.05  | 798.38    | 87.88     | 886.26    |
| C3 AI INC CL A                                                   | AI   | 15.00  | 11.19  | 396.35    | -228.50   | 167.85    |
| CVS HEALTH CORP COM                                              | CVS  | 2.03   | 93.19  | 208.35    | -19.28    | 189.07    |
| ENERGY TRANSFER LP COMMON UNITS REPRESENTING LIMITED PARTNER INT | ET   | 1.00   | 11.87  | 11.56     | 0.31      | 11.87     |
| FIVERR INTL LTD ORD SHS                                          | FVRR | 10.00  | 29.14  | 687.17    | -395.77   | 291.40    |
| FORD MTR CO DEL COM                                              | F    | 10.18  | 11.63  | 156.56    | -38.13    | 118.43    |
| GENERAL MTRS CO COM                                              | GM   | 10.05  | 33.64  | 478.20    | -140.27   | 337.93    |
| INTEL CORP                                                       | INTC | 4.12   | 26.43  | 167.30    | -58.44    | 108.86    |
| JOHNSON & JOHNSON COM                                            | JNJ  | 1.05   | 176.65 | 192.10    | -6.27     | 185.83    |
| KIMCO REALTY CORPORATION                                         | KIM  | 9.45   | 21.18  | 225.93    | -25.72    | 200.21    |
| KINDER MORGAN INC DEL COM                                        | KMI  | 2.00   | 18.08  | 35.12     | 1.04      | 36.16     |
| LUMEN TECHNOLOGIES INC COM                                       | LUMN | 102.53 | 5.22   | 1,118.60  | -583.38   | 535.22    |
| MEDTRONIC PLC SHS                                                | MDT  | 2.06   | 77.72  | 235.94    | -75.81    | 160.13    |
| PAYPAL HLDGS INC COM                                             | PYPL | 10.00  | 71.22  | 1,173.10  | -460.90   | 712.20    |
| PHILIP MORRIS INTL INC COM                                       | PM   | 6.21   | 101.21 | 623.99    | 4.28      | 628.27    |
| PINTEREST INC CL A                                               | PINS | 2.00   | 24.28  | 49.63     | -1.07     | 48.56     |
| PROCTER AND GAMBLE CO COM                                        | PG   | 5.07   | 151.56 | 793.87    | -24.87    | 769.00    |
| RAYTHEON TECHNOLOGIES CORP COM                                   | RTX  | 2.04   | 100.92 | 205.83    | -0.32     | 205.51    |
| RIO TINTO PLC SPONSORED ADR                                      | RIO  | 14.36  | 71.20  | 863.26    | 159.12    | 1,022.38  |
| RIVIAN AUTOMOTIVE INC COM CL A                                   | RIVN | 10.00  | 18.43  | 486.36    | -302.06   | 184.30    |
| SHELL PLC SPON ADS                                               | SHEL | 0.02   | 56.95  | 1.06      | 0.01      | 1.07      |
| SIMON PROPERTY GROUP INC                                         | SPG  | 1.00   | 117.48 | 115.87    | 1.61      | 117.48    |
| SUNOCO LP COMMON UNITS REPRESENTING LIMITED PARTNER INTERESTS    | SUN  | 20.38  | 43.10  | 819.59    | 58.92     | 878.51    |
| VERIZON COMMUNICATIONS INC COM                                   | VZ   | 3.00   | 39.40  | 111.08    | 7.12      | 118.20    |
| VISA INC COM CL A                                                | V    | 2.01   | 207.76 | 441.55    | -23.25    | 418.30    |
| VORNADO REALTY TRUST                                             | VNO  | 35.75  | 20.81  | 992.44    | -248.57   | 743.87    |
| ZOOM VIDEO COMMUNICATIONS INC CL A                               | ZM   | 10.00  | 67.74  | 1,461.87  | -784.47   | 677.40    |
| -Cash-                                                           |      |        |        | 2.97      | 0.00      | 2.97      |
| TOTAL Etrade-HKCjr Roth IRA                                      |      |        |        | 16,302.77 | -3,817.01 | 12,485.76 |

Total Retirement Accounts

213,658.12

## Schedule D-Bank-Other Accounts

|                                                                      |           |          |             |            |           | BALANCE AS<br>OF<br>12/31/2022 |
|----------------------------------------------------------------------|-----------|----------|-------------|------------|-----------|--------------------------------|
| BANK/BROKERAGE/INSURANCE/OTHER ACCOUNTS                              | Symbol    | Shares   | Quote/Price | Cost Basis | Gain/Loss | Balance                        |
| <b>Account/Security</b>                                              |           |          |             |            |           |                                |
| Non-Retirement Brokerage Accounts                                    |           |          |             |            |           |                                |
| Etrade-HKC-CRC Joint                                                 |           |          |             |            |           |                                |
| ALTRIA GROUP INC COM                                                 | MO        | 2.54     | 45.71       | 118.26     | -2.12     | 116.14                         |
| APPIAN CORP CL A                                                     | APPN      | 1.00     | 32.56       | 81.48      | -48.92    | 32.56                          |
| ARCELOMITTAL SA LUXEMBOURG NY REGISTRY SH                            | MT        | 2.00     | 26.22       | 62.34      | -9.90     | 52.44                          |
| AT&T INC COM                                                         | T         | 6.09     | 18.41       | 113.96     | -1.83     | 112.13                         |
| AURORA INNOVATION INC CLASS A COM                                    | AUR       | 19.00    | 1.21        | 58.28      | -35.29    | 22.99                          |
| BHP GROUP LTD SPONSORED ADS                                          | BHP       | 4.54     | 62.05       | 289.23     | -7.80     | 281.43                         |
| BP PLC SPONSORED ADR                                                 | BP        | 1.08     | 34.93       | 34.89      | 2.89      | 37.78                          |
| C3 AI INC CL A                                                       | AI        | 5.00     | 11.19       | 222.67     | -166.72   | 55.95                          |
| EXXON MOBIL CORP COM                                                 | XOM       | 1.03     | 110.30      | 100.51     | 13.42     | 113.93                         |
| INTEL CORP                                                           | INTC      | 1.05     | 26.43       | 46.12      | -18.47    | 27.65                          |
| LEMONADE INC COM                                                     | LMND      | 8.00     | 13.68       | 294.76     | -185.32   | 109.44                         |
| LUMEN TECHNOLOGIES INC COM                                           | LUMN      | 10.25    | 5.22        | 111.75     | -58.23    | 53.52                          |
| RIO TINTO PLC SPONSORED ADR                                          | RIO       | 2.10     | 71.20       | 127.01     | 22.70     | 149.71                         |
| SIMON PROPERTY GROUP INC                                             | SPG       | 1.04     | 117.48      | 112.14     | 9.49      | 121.63                         |
| SUNOCO LP COMMON UNITS REPRESENTING LIMITED PARTNER INTERESTS        | SUN       | 3.12     | 43.10       | 130.16     | 4.28      | 134.44                         |
| VENEZUELA REPUBLIC GLOBAL BOND 9.25% 09/15/2027                      | 922646AS3 | 10.00    | 8.75        | 799.46     | -711.96   | 87.50                          |
| VORNADO REALTY TRUST                                                 | VNO       | 3.15     | 20.81       | 98.33      | -32.79    | 65.54                          |
| WELLS FARGO CO NEW COM                                               | WFC       | 0.01     | 41.29       | 0.30       | -0.01     | 0.29                           |
| ZOOM VIDEO COMMUNICATIONS INC CL A                                   | ZM        | 2.00     | 67.74       | 448.93     | -313.45   | 135.48                         |
| -Cash-                                                               |           |          |             | 254.02     | 0.00      | 254.02                         |
| TOTAL Etrade HKC-CRC Joint-ST Trading                                |           |          |             | 3,504.60   | -1,540.02 | 1,964.58                       |
| Etrade-HKC-CRC-Active Trading                                        |           |          |             |            |           |                                |
| ***CARNIVAL CRUISE LINES INC-DEBS 7.20% 10/01/2023                   | 143658AF9 | 100.00   | 98.63       | 10,300.75  | -437.75   | 9,863.00                       |
| ***PETROLEOS MEXICANOS GLBL 6.49% 01/23/2027                         | 71654QDB5 | 100.00   | 91.09       | 8,692.78   | 416.22    | 9,109.00                       |
| ALLY FINL INC 5.12% 09/30/2024                                       | 02005NAV2 | 100.00   | 99.06       | 10,406.93  | -500.93   | 9,906.00                       |
| ALTRIA GROUP INC COM                                                 | MO        | 1,503.00 | 45.71       | 70,900.95  | -2,198.82 | 68,702.13                      |
| ARBOR REALTY TRUST INC COM                                           | ABR       | 100.00   | 13.19       | 1,368.85   | -49.85    | 1,319.00                       |
| AT&T INC COM                                                         | T         | 15.00    | 18.41       | 274.88     | 1.27      | 276.15                         |
| BANK OF AMERICA 6.35% 10/28/2027                                     | 06048WZ86 | 100.00   | 100.15      | 10,179.40  | -164.40   | 10,015.00                      |
| BARINGS BDC INC COM                                                  | BBDC      | 2,057.78 | 8.15        | 19,062.45  | -2,291.55 | 16,770.90                      |
| BHP GROUP LTD SPONSORED ADS                                          | BHP       | 1,001.00 | 62.05       | 62,326.25  | -214.20   | 62,112.05                      |
| BOEING CO DEBS 8.62% 11/15/2031                                      | 097023AG0 | 100.00   | 113.88      | 12,524.71  | -1,136.71 | 11,388.00                      |
| CHAMPION INTL CORP DEB 7.15% 12/15/2027                              | 158525AV7 | 50.00    | 104.62      | 5,642.29   | -411.29   | 5,231.00                       |
| CHESAPEAKE & POTOMAC TEL CO MD DEB 8.00% 10/15/2029                  | 165069AP0 | 100.00   | 112.39      | 12,158.07  | -919.07   | 11,239.00                      |
| CINCINNATI GAS & ELECTRIC CO DEB 6.90% 06/01/2025                    | 172070BT0 | 100.00   | 104.29      | 10,852.58  | -423.58   | 10,429.00                      |
| COLUMBIA HLTHCARE CORP DEB 7.50% 12/15/2023                          | 197679AB9 | 100.00   | 101.64      | 10,617.75  | -453.75   | 10,164.00                      |
| COX COMMUNICATION INC NEW DEB 7.62% 06/15/2025                       | 224044AG2 | 100.00   | 104.19      | 10,868.39  | -449.39   | 10,419.00                      |
| DIANA SHIPPING INC COM                                               | DSX       | 2,093.00 | 3.90        | 9,079.09   | -916.39   | 8,162.70                       |
| DILLARD DEPT STORES MEDIUM TERM NTS 7.75% 07/15/2026                 | 254063AU4 | 100.00   | 103.98      | 10,907.71  | -509.71   | 10,398.00                      |
| DISNEY WALT CO SR NT 7.625%28 7.62% 11/30/2028                       | 254687DT0 | 100.00   | 113.02      | 11,902.04  | -600.04   | 11,302.00                      |
| EDISON INTL SR GLBL NT 4.7%25 4.70% 08/15/2025                       | 281020AU1 | 100.00   | 97.97       | 9,767.20   | 29.80     | 9,797.00                       |
| EL PASO ENERGY CORP MEDIUM TERM NT 8.05% 10/15/2030                  | 28368EAA4 | 100.00   | 108.71      | 11,723.48  | -852.48   | 10,871.00                      |
| ENERGY TRANSFER LP COMMON UNITS REPRESENTING LIMITED PARTNER INTI ET |           | 122.18   | 11.87       | 1,509.00   | -58.68    | 1,450.32                       |
| FEDERAL HOME LOAN BANK 5.55% 09/29/2032                              | 3130ATGR2 | 100.00   | 99.41       | 10,010.00  | -69.00    | 9,941.00                       |
| FREDDIE MAC 6.06% 11/24/2027                                         | 3134GY3G5 | 250.00   | 100.11      | 25,027.50  | 0.00      | 25,027.50                      |
| GENERAL ELEC CAP CORP INTERNOTES 4.50% 09/15/2027                    | 36966TDC3 | 100.00   | 94.99       | 10,212.85  | -713.85   | 9,499.00                       |
| GENERAL ELECTRIC CAPITAL CORP SENIOR UNSECURED 4.00% 07/15/2032      | 36966TFX5 | 100.00   | 84.38       | 9,016.04   | -578.04   | 8,438.00                       |
| GOLDMAN SACHS GRP INC MTN BE FR 4.25%111530 4.25% 11/15/2030         | 38141EI26 | 100.00   | 90.75       | 9,703.68   | -628.68   | 9,075.00                       |
| HAWAIIAN ELEC INDUSTRIES COM                                         | HE        | 4.24     | 41.85       | 175.00     | 2.57      | 177.57                         |
| INDIANA BELL TEL INC -DEB- 7.30% 08/15/2026                          | 454614AK4 | 100.00   | 103.73      | 10,991.80  | -618.80   | 10,373.00                      |
| INVESCO MORTGAGE CAPITAL INC COMMON STOCK                            | IVR       | 227.00   | 12.73       | 2,703.05   | 186.66    | 2,889.71                       |
| INVESCO QQQ TRUST                                                    | QQQ       | 200.57   | 266.28      | 55,836.70  | -2,428.34 | 53,408.36                      |
| ISHARES CORE S&P 500 ETF                                             | IVV       | 0.52     | 384.21      | 191.49     | 9.46      | 200.95                         |
| JOHN DEERE CAPITAL CORP SENIOR UNSECURED NOTES 4.15% 09/15/2027      | 24422EWK1 | 100.00   | 98.04       | 9,693.57   | 110.43    | 9,804.00                       |
| JOHN DEERE CAPITAL CORP SENIOR UNSECURED NOTES 4.35% 09/15/2032      | 24422EWL9 | 100.00   | 97.42       | 10,042.43  | -300.43   | 9,742.00                       |
| KINDER MORGAN INC DEL COM                                            | KMI       | 7.39     | 18.08       | 138.75     | -5.10     | 133.65                         |
| KOHL'S CORP MAKE WHOLE CALL @ +35 UNTIL 01/17/45 SENIOR UNSECURED    | 500255AV6 | 100.00   | 63.00       | 6,860.21   | -560.21   | 6,300.00                       |
| KRAFT HEINZ CO COM                                                   | KHC       | 5.93     | 40.71       | 238.16     | 3.30      | 241.46                         |
| MASCO CORP SR NOTE 7.75% 08/01/2029                                  | 574599AT3 | 100.00   | 109.56      | 11,426.16  | -470.16   | 10,956.00                      |
| MERCEDES BENZ GROUP AG REG SHS                                       | MBGAF     | 1.00     | 65.40       | 67.70      | -2.30     | 65.40                          |
| MERRILL LYNCH AND COMPANY 6.75% 06/01/2028                           | 590188JB5 | 100.00   | 106.04      | 11,120.10  | -516.10   | 10,604.00                      |
| PFIZER INCORPORATED ODDLOT OFFER EXP: 08/05/0                        | PFE       | 0.79     | 51.24       | 40.00      | 0.57      | 40.57                          |
| PHILIP MORRIS INTL INC COM                                           | PM        | 750.73   | 101.21      | 77,119.30  | -1,138.10 | 75,981.20                      |
| PHILLIPS VAN HEUSEN CORP DEB 7.75% 11/15/2023                        | 718592AB4 | 50.00    | 101.98      | 5,345.91   | -246.91   | 5,099.00                       |
| RIO TINTO PLC SPONSORED ADR                                          | RIO       | 1,001.00 | 71.20       | 70,641.47  | 629.73    | 71,271.20                      |
| SALVATION ARMY TAXABLE REV BDS SERIES 5.68% 09/01/2031               | 795830AR9 | 50.00    | 100.90      | 5,269.46   | -224.46   | 5,045.00                       |
| SIMON PROPERTY GROUP INC                                             | SPG       | 101.54   | 117.48      | 12,147.10  | -217.75   | 11,929.35                      |

## Schedule D-Bank-Other Accounts

|                                                               |           |        |        |             |            |             |
|---------------------------------------------------------------|-----------|--------|--------|-------------|------------|-------------|
| SOUTHERN CO JR SB GLBL 24 2.70% 08/01/2024                    | 842587DC8 | 100.00 | 98.79  | 10,060.97   | -181.97    | 9,879.00    |
| SPDR DOW JONES INDL AVERAGE ETF TR UNIT SER 1                 | DIA       | 1.00   | 331.33 | 332.47      | -1.14      | 331.33      |
| SUNOCO LP COMMON UNITS REPRESENTING LIMITED PARTNER INTERESTS | SUN       | 10.09  | 43.10  | 435.46      | -0.55      | 434.91      |
| TEXAS CAPITAL BANCSHARES 4.00% 05/06/2031                     | 88224QAAS | 100.00 | 88.84  | 8,776.84    | 107.16     | 8,884.00    |
| VERIZON COMMUNICATIONS INC COM                                | VZ        | 109.00 | 39.40  | 4,160.93    | 133.67     | 4,294.60    |
| VORNADO REALTY TRUST                                          | VNO       | 211.09 | 20.81  | 5,051.00    | -658.16    | 4,392.84    |
| Total Stocks and Bond Positions                               |           |        |        | 693,901.65  | -20,517.80 | 673,383.85  |
| Cash-Margin                                                   |           |        |        | -371,817.38 | 0.00       | -371,817.38 |
| TOTAL Etrade 239-HKC-CRC-LT Investments                       |           |        |        |             |            | 301,566.47  |

Total of Non-Retirement Brokerage Accounts 303,531.05

## Cash Value Life Insurance Policies

|                                             |  |  |  |           |      |           |
|---------------------------------------------|--|--|--|-----------|------|-----------|
| Northwestern-CHC Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 7,032.59  | 0.00 | 7,032.59  |
| TOTAL Northwestern-CHC Whole [REDACTED]     |  |  |  | 7,032.59  | 0.00 | 7,032.59  |
| Northwestern-CHC WL Plus [REDACTED]         |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 18.25     | 0.00 | 18.25     |
| TOTAL Northwestern-CHC WL Plus [REDACTED]   |  |  |  | 18.25     | 0.00 | 18.25     |
| Northwestern-CHC-90 Life [REDACTED]         |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 1,907.58  | 0.00 | 1,907.58  |
| TOTAL Northwestern-CHC-90 Life [REDACTED]   |  |  |  | 1,907.58  | 0.00 | 1,907.58  |
| Northwestern-CKC Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 3,703.16  | 0.00 | 3,703.16  |
| TOTAL Northwestern-CKC Whole [REDACTED]     |  |  |  | 3,703.16  | 0.00 | 3,703.16  |
| Northwestern-CKC WL Plus [REDACTED]         |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 83.54     | 0.00 | 83.54     |
| TOTAL Northwestern-CKC WL Plus [REDACTED]   |  |  |  | 83.54     | 0.00 | 83.54     |
| Northwestern-CRC-90 Life [REDACTED]         |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 8,222.25  | 0.00 | 8,222.25  |
| TOTAL Northwestern-CRC-90 Life [REDACTED]   |  |  |  | 8,222.25  | 0.00 | 8,222.25  |
| Northwestern-HKC Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 56,383.51 | 0.00 | 56,383.51 |
| TOTAL Northwestern-HKC Whole [REDACTED]     |  |  |  | 56,383.51 | 0.00 | 56,383.51 |
| Northwestern-KCC Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 8,976.36  | 0.00 | 8,976.36  |
| TOTAL Northwestern-KCC Whole [REDACTED]     |  |  |  | 8,976.36  | 0.00 | 8,976.36  |
| Northwestern-KCC-Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 2,913.09  | 0.00 | 2,913.09  |
| TOTAL Northwestern-KCC-Whole [REDACTED]     |  |  |  | 2,913.09  | 0.00 | 2,913.09  |
| Northwestern-KCC-WLPlus [REDACTED]          |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 37.67     | 0.00 | 37.67     |
| TOTAL Northwestern-KCC-WLPlus [REDACTED]    |  |  |  | 37.67     | 0.00 | 37.67     |
| Northwestern-KCC-WLPlus100 [REDACTED]       |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 290.11    | 0.00 | 290.11    |
| TOTAL Northwestern-KCC-WLPlus100 [REDACTED] |  |  |  | 290.11    | 0.00 | 290.11    |
| Northwestern-WCC Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 11,127.74 | 0.00 | 11,127.74 |
| TOTAL Northwestern-WCC Whole [REDACTED]     |  |  |  | 11,127.74 | 0.00 | 11,127.74 |
| Northwestern-WCC-Whole [REDACTED]           |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 3,802.44  | 0.00 | 3,802.44  |
| TOTAL Northwestern-WCC-Whole [REDACTED]     |  |  |  | 3,802.44  | 0.00 | 3,802.44  |
| Northwestern-WCC-WLPlus [REDACTED]          |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 23.91     | 0.00 | 23.91     |
| TOTAL Northwestern-WCC-WLPlus [REDACTED]    |  |  |  | 23.91     | 0.00 | 23.91     |
| Northwestern-WCC-WLPlus100 [REDACTED]       |  |  |  |           |      |           |
| -Cash-                                      |  |  |  | 440.38    | 0.00 | 440.38    |
| TOTAL Northwestern-WCC-WLPlus100 [REDACTED] |  |  |  | 440.38    | 0.00 | 440.38    |

## Schedule D-Bank-Other Accounts

|                                  |                  |          |      |          |      |          |
|----------------------------------|------------------|----------|------|----------|------|----------|
| Treasury Direct-HKCjr-████       |                  |          |      |          |      |          |
| Series I Savings Bond            | Series I Savings | 1,000.00 | 1.00 | 1,000.00 | 0.00 | 1,000.00 |
| TOTAL Treasury Direct-HKCjr-████ |                  |          |      | 1,000.00 | 0.00 | 1,000.00 |

|                   |  |  |  |  |  |            |
|-------------------|--|--|--|--|--|------------|
| TOTAL Investments |  |  |  |  |  | 409,493.63 |
|-------------------|--|--|--|--|--|------------|

## Bank Accounts

## Cash and Bank Accounts

|                       |           |
|-----------------------|-----------|
| B1-BOA-HKCJR-CRC-████ | 43,304.64 |
|-----------------------|-----------|

|                   |        |
|-------------------|--------|
| B2-BOA HKCJR-████ | 560.99 |
|-------------------|--------|

|                        |        |
|------------------------|--------|
| Coates Realty Chk-████ | 400.37 |
|------------------------|--------|

|                      |        |
|----------------------|--------|
| Premium Savings-████ | 217.68 |
|----------------------|--------|

|                               |        |
|-------------------------------|--------|
| Velocity Credit Union-Savings | 500.02 |
|-------------------------------|--------|

|                              |           |
|------------------------------|-----------|
| TOTAL Cash and Bank Accounts | 44,983.70 |
|------------------------------|-----------|

|                                                         |              |
|---------------------------------------------------------|--------------|
| Total of All Brokerage/Insurance/Cash and Bank Accounts | \$454,477.33 |
|---------------------------------------------------------|--------------|

## Schedule E-Liabilities

ITEM  
BALANCE AS  
OF 12/31/2022

## LIABILITIES AS OF 12/31/2020

## Liability Accounts

|                                                                                         |            |
|-----------------------------------------------------------------------------------------|------------|
| 13433 Kingsbury-Loan Care LLC, P.O. Box 8068, Virginia Beach, VA 23450                  | 250,366.66 |
| 2022 Toyota 4Runner Loan, Southeast Toyota Finance, P.O. Box 991817 Mobile, AL 36691    | 28,668.85  |
| 2022 Sea Chaser-Huntington National Bank, PO Box 182519, Columbus OH 43218-2519         | 67,937.11  |
| Lightstream Loan, P.O. Box 117320, Atlanta, GA 30368-7320                               | 7,161.42   |
| 2017 GMC Yukon-Velocity Credit Union, 2801 PGA Blvd., Palm Beach Gardens, Florida 33410 | 30,500.00  |
| TOTAL Other Liabilities                                                                 | 384,634.04 |

# Schedule F-Income Sources

| SOURCE OF INCOME EXCEEDING \$1,000.00 | ADDRESS OF SOURCE OF INCOME                | TOTAL INCOME    |              |
|---------------------------------------|--------------------------------------------|-----------------|--------------|
|                                       |                                            | AMOUNT FOR 2022 | FOR 2022     |
| State of Florida                      | 200 E. Gaines Street, Tallahassee, Florida | \$173,784.54    |              |
| Total                                 |                                            |                 | \$173,784.54 |

## Schedule G-SecondaryIncomeSource

| SECONDARY SOURCE OF INCOME EXCEEDING<br>\$1,000.00 | ADDRESS OF BUSINESS                              | OF MAJOR SOURCES OF BUSINESS' INCOME | ADDRESS OF SOURCE                                   | PRINCIPAL BUSINESS ACTIVITY OF SOURCE                                   |
|----------------------------------------------------|--------------------------------------------------|--------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------------|
| 11589 Caribee Pt. LLC                              | 13433 Kingsbury Drive, Wellington, Florida 33414 | Airbnb                               | <a href="http://www.airbnb.com">www.airbnb.com</a>  | Home Hosting Reservation Service                                        |
| Coates Realty & Investments, Inc.                  | 13433 Kingsbury Drive, Wellington, Florida 33414 | 11589 Caribee Pt. LLC                | 13433 Kingsbury Drive,<br>Wellington, Florida 33414 | Real Estate Holding Company for Home<br>Hosting Services through Airbnb |

Addendum to Form 6B

| Name of Business Entity           | Address of Business Entity                       |
|-----------------------------------|--------------------------------------------------|
| Coates Realty & Investments, Inc. | 13433 Kingsbury Drive, Wellington, Florida 33414 |
| Coates Realty & Investments, LLC  | 13433 Kingsbury Drive, Wellington, Florida 33414 |

#### Net Worth Calculation

|                                      |              |
|--------------------------------------|--------------|
| Household Goods and Personal Effects | \$75,447.29  |
| Schedule A-Real Property             | \$670,020.00 |
| Schedule B-Vehicule-Boats-Trailers   | \$199,336.00 |
| Schedule C-Retirement Accounts       | \$213,658.12 |
| Schedule D-Bank-Insurance-Cash Accou | \$454,477.33 |

|                        |                |
|------------------------|----------------|
| Total Assets           | \$1,612,938.74 |
| Less Total Liabilities | \$384,634.04   |
| Net Worth              | \$1,228,304.70 |

Form **8879**

(Rev. January 2021)

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

u ERO must obtain and retain completed Form 8879.

u Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) 

Taxpayer's name

**HOWARD****COATES**

Social security number

Spouse's name

**COATES**

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 | 472,096 |
| 2 | Total tax                                                     | 2 | 79,993  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 23,842  |
| 4 | Amount you want refunded to you                               | 4 |         |
| 5 | Amount you owe                                                | 5 | 56,183  |

**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 **L A Gies Tax Service, LLC** to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

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 u \_\_\_\_\_ Date u **04/16/23****Spouse's PIN: check one box only**

☒ I authorize **L A Gies Tax Service, LLC** to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

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 u \_\_\_\_\_ Date u **04/16/23****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 u **LEEANN GIES** Date u **04/16/23**

**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)

**2022 Form 1040-V**Department of the Treasury  
Internal Revenue Service**What Is Form 1040-V**

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2022 Form 1040, 1040-SR, or Form 1040-NR.

**Consider Making Your Tax Payment Electronically — It's Easy**

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment you will receive immediate confirmation from the IRS. Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) to see all your electronic payment options.

**How To Fill In Form 1040-V**

**Line 1.** Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

**Line 2.** If you are filing a joint return, enter the SSN shown second on your return.

**Line 3.** Enter the amount you are paying by check or money order. If paying online at [www.irs.gov/Payments](http://www.irs.gov/Payments) don't complete this form.

**Line 4.** Enter your name(s) and address exactly as shown on your return. Please print clearly.

**How To Prepare Your Payment**

- Make your check or money order payable to **"United States Treasury."** Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also enter "2022 Form 1040," "2022 Form 1040-SR," or "2022 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$XXX<sup>xx/100</sup>").

**Notice to taxpayers presenting checks.** When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic funds transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

**Pay by cash.** This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.officialpayments.com/fed](http://www.officialpayments.com/fed), our Official Payment provider.

**How To Send In Your 2022 Tax Return, Payment, and Form 1040-V**

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2022 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

**How To Pay Electronically****Pay Online**

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to [www.irs.gov/Payments](http://www.irs.gov/Payments).

**IRS Direct Pay**

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

**Debit or Credit Card**

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all on [www.irs.gov/Payments](http://www.irs.gov/Payments).

**Mail To: Internal Revenue Service**

P.O. Box 1214  
Charlotte, NC 28201-1214

Form **1040-V** (2022)

Detach Here and Mail With Your Payment and Return  
CUT HERE

Form **1040-V**Department of the Treasury  
Internal Revenue Service**Payment Voucher**

Do not staple or attach this voucher to your payment or return.

Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for payment options and information.

OMB No. 1545-0074

**2022**

|               |                                                                                            |  |                                                      |                               |                                                                                                                     |  |                     |                |
|---------------|--------------------------------------------------------------------------------------------|--|------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|--|---------------------|----------------|
| Print or type | 1 Your social security number (SSN)<br>(if a joint return, SSN shown first on your return) |  | 2 If a joint return, SSN shown second on your return |                               | 3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury" |  | 56,183              |                |
|               | 4 Your first name and middle initial<br><b>HOWARD</b>                                      |  |                                                      |                               | Last name<br><b>COATES</b>                                                                                          |  |                     |                |
|               | If a joint return, spouse's first name and middle initial<br><b>HOWARD</b>                 |  |                                                      |                               | Last name<br><b>COATES</b>                                                                                          |  |                     |                |
|               | Home address (number and street)                                                           |  |                                                      | Apt. no.                      | City, town, or post office. If you have a foreign address, also complete spaces below.                              |  |                     | State ZIP code |
|               | Foreign country name                                                                       |  |                                                      | Foreign province/state/county |                                                                                                                     |  | Foreign postal code |                |

Form **1040** Department of the Treasury—Internal Revenue Service **2022** U.S. Individual Income Tax Return 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<br><b>HOWARD</b>                                                 |  | Last name<br><b>COATES</b> |  | Your social security number<br>[REDACTED]                                                                                                                                                                                                    |  |
| If joint return, spouse's first name and middle initial<br>[REDACTED]                               |  | Last name<br><b>COATES</b> |  | Spouse's social security number<br>[REDACTED]                                                                                                                                                                                                |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br>[REDACTED]           |  |                            |  | Apt. no.<br>[REDACTED]                                                                                                                                                                                                                       |  |
| City, town or post office. If you have a foreign address, also complete spaces below.<br>[REDACTED] |  |                            |  | State<br>[REDACTED]                                                                                                                                                                                                                          |  |
| Foreign country name<br>[REDACTED]                                                                  |  |                            |  | Foreign postal code<br>[REDACTED]                                                                                                                                                                                                            |  |
| Foreign province/state/county<br>[REDACTED]                                                         |  |                            |  | ZIP code<br>[REDACTED]                                                                                                                                                                                                                       |  |
|                                                                                                     |  |                            |  | Presidential Election Campaign<br>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.<br><input type="checkbox"/> You <input type="checkbox"/> 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):                                                   |                          | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): |                             |
|----------------------------------------------------------------------------------|--------------------------|----------------------------|-------------------------|--------------------------------------------------------|-----------------------------|
| If more than four dependents, see instr. and check here <input type="checkbox"/> | (1) First name Last name |                            |                         | Child tax credit                                       | Credit for other dependents |
|                                                                                  |                          |                            |                         |                                                        |                             |
|                                                                                  |                          |                            |                         |                                                        |                             |
|                                                                                  |                          |                            |                         |                                                        |                             |
|                                                                                  |                          |                            |                         |                                                        |                             |

|                                                                                                                                                                                                                       |                                                                                                     |                                                                                                                   |                              |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------------|---------|
| <b>Income</b> 1a Total amount from Form(s) W-2, box 1 (see instructions) .....<br>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.<br>If you did not get a Form W-2, see instructions. | 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                           | 199,620 |
|                                                                                                                                                                                                                       | Attach Sch. B if required.                                                                          | 2a                                                                                                                | Tax-exempt interest ..... 2a | 2b      |
| 3a                                                                                                                                                                                                                    |                                                                                                     | Qualified dividends ..... 3a 2,162                                                                                | 3b                           | 3,179   |
| 4a                                                                                                                                                                                                                    |                                                                                                     | IRA distributions ..... 4a                                                                                        | 4b                           | 34,850  |
| 5a                                                                                                                                                                                                                    |                                                                                                     | Pensions and annuities ..... 5a                                                                                   | 5b                           |         |
| 6a                                                                                                                                                                                                                    |                                                                                                     | Soc. sec. ben. .... 6a                                                                                            | 6b                           |         |
| c                                                                                                                                                                                                                     |                                                                                                     | If you elect to use the lump-sum election method, check here (see instructions) ..... <input type="checkbox"/>    |                              |         |
| 7                                                                                                                                                                                                                     |                                                                                                     | Capital gain or (loss). Attach Schedule D if required. If not required, check here ..... <input type="checkbox"/> | 7                            | 242,230 |
| 8                                                                                                                                                                                                                     |                                                                                                     | Other income from Schedule 1, line 10 .....                                                                       | 8                            | -12,031 |
| 9                                                                                                                                                                                                                     |                                                                                                     | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....                                | 9                            | 472,096 |
| 10                                                                                                                                                                                                                    |                                                                                                     | Adjustments to income from Schedule 1, line 26 .....                                                              | 10                           | 0       |
| 11                                                                                                                                                                                                                    | Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....                       | 11                                                                                                                | 472,096                      |         |
| 12                                                                                                                                                                                                                    | <b>Standard deduction or itemized deductions</b> (from Schedule A) .....                            | 12                                                                                                                | 25,900                       |         |
| 13                                                                                                                                                                                                                    | Qualified business income deduction from Form 8995 or Form 8995-A .....                             | 13                                                                                                                | 90                           |         |
| 14                                                                                                                                                                                                                    | Add lines 12 and 13 .....                                                                           | 14                                                                                                                | 25,990                       |         |
| 15                                                                                                                                                                                                                    | Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> ..... | 15                                                                                                                | 446,106                      |         |

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 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 | 16 | 78,949 |
| 3  | <input type="checkbox"/>                                                                                           | 17 |        |
| 17 | Amount from Schedule 2, line 3                                                                                     | 18 | 78,949 |
| 18 | Add lines 16 and 17                                                                                                | 19 |        |
| 19 | Child tax credit or credit for other dependents from Schedule 8812                                                 | 20 | 6      |
| 20 | Amount from Schedule 3, line 8                                                                                     | 21 | 6      |
| 21 | Add lines 19 and 20                                                                                                | 22 | 78,943 |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0-                                                          | 23 | 1,050  |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21                                               | 24 | 79,993 |
| 24 | Add lines 22 and 23. This is your <b>total tax</b>                                                                 |    |        |

**Payments**

|    |                                                                                                |     |        |
|----|------------------------------------------------------------------------------------------------|-----|--------|
| 25 | Federal income tax withheld from:                                                              |     |        |
| a  | Form(s) W-2                                                                                    | 25a | 23,842 |
| b  | Form(s) 1099                                                                                   | 25b |        |
| c  | Other forms (see instructions)                                                                 | 25c |        |
| d  | Add lines 25a through 25c                                                                      | 25d | 23,842 |
| 26 | 2022 estimated tax payments and amount applied from 2021 return                                | 26  |        |
| 27 | Earned income credit (EIC)                                                                     | 27  |        |
| 28 | Additional child tax credit from Schedule 8812                                                 | 28  |        |
| 29 | American opportunity credit from Form 8863, line 8                                             | 29  |        |
| 30 | Reserved for future use                                                                        | 30  |        |
| 31 | Amount from Schedule 3, line 15                                                                | 31  |        |
| 32 | Add lines 27, 28, 29 and 31. These are your <b>total other payments and refundable credits</b> | 32  |        |
| 33 | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                | 33  | 23,842 |

**Refund**Direct deposit?  
See instructions.

|     |                                                                                                                   |     |                                                                          |
|-----|-------------------------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------------------|
| 34  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | 34  |                                                                          |
| 35a | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | 35a |                                                                          |
| b   | Routing number                                                                                                    | c   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d   | Account number                                                                                                    |     |                                                                          |
| 36  | Amount of line 34 you want <b>applied to your 2023 estimated tax</b>                                              | 36  |                                                                          |

**Amount You Owe**

|    |                                                                                                                                                                                           |    |        |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 37 | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | 37 | 56,183 |
| 38 | Estimated tax penalty (see instructions)                                                                                                                                                  | 38 | 32     |

**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 **LEEANN GIES** Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]**Sign Here**Joint return?  
See instructions.  
Keep a copy for  
your records.

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.)         |
| [REDACTED]                                                    |      | <b>JUDGE</b>         | [REDACTED]                                                                         |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation  | If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.) |
| [REDACTED]                                                    |      | <b>ADMINISTRATOR</b> | [REDACTED]                                                                         |

Phone no. [REDACTED] Email address [REDACTED]

**Paid**Preparer's name **LEEANN GIES** Preparer's signature **LEEANN GIES** Date **04/17/23** PTIN [REDACTED] Check if: ☐ Self-employed**Preparer Use Only**Firm's name **L A Gies Tax Service, LLC** Phone no. [REDACTED]  
Firm's address **12570 Orange Grove Blvd**  
**Royal Palm Beach FL 33411** Firm's EIN [REDACTED]Go to [www.irs.gov/Form1040](http://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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **01**

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

Your social security number

**HOWARD & [REDACTED] COATES**

[REDACTED]

**Part I Additional Income**

|           |                                                                                                                                                 |           |                |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes .....                                                                      | <b>1</b>  |                |
| <b>2a</b> | Alimony received .....                                                                                                                          | <b>2a</b> |                |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): .....                                                                      |           |                |
| <b>3</b>  | Business income or (loss). Attach Schedule C .....                                                                                              | <b>3</b>  |                |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 .....                                                                                                 | <b>4</b>  |                |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....                                               | <b>5</b>  | <b>-12,031</b> |
| <b>6</b>  | Farm income or (loss). Attach Schedule F .....                                                                                                  | <b>6</b>  |                |
| <b>7</b>  | Unemployment compensation .....                                                                                                                 | <b>7</b>  |                |
| <b>8</b>  | Other income:                                                                                                                                   |           |                |
| <b>a</b>  | Net operating loss .....                                                                                                                        | <b>8a</b> | ( )            |
| <b>b</b>  | Gambling .....                                                                                                                                  | <b>8b</b> |                |
| <b>c</b>  | Cancellation of debt .....                                                                                                                      | <b>8c</b> |                |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 .....                                                                                            | <b>8d</b> | ( )            |
| <b>e</b>  | Income from Form 8853 .....                                                                                                                     | <b>8e</b> |                |
| <b>f</b>  | Income from Form 8889 .....                                                                                                                     | <b>8f</b> |                |
| <b>g</b>  | Alaska Permanent Fund dividends .....                                                                                                           | <b>8g</b> |                |
| <b>h</b>  | Jury duty pay .....                                                                                                                             | <b>8h</b> |                |
| <b>i</b>  | Prizes and awards .....                                                                                                                         | <b>8i</b> |                |
| <b>j</b>  | Activity not engaged in for profit income .....                                                                                                 | <b>8j</b> |                |
| <b>k</b>  | Stock options .....                                                                                                                             | <b>8k</b> |                |
| <b>l</b>  | 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 ..... | <b>8l</b> |                |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) .....                                                                     | <b>8m</b> |                |
| <b>n</b>  | Section 951(a) inclusion (see instructions) .....                                                                                               | <b>8n</b> |                |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) .....                                                                                              | <b>8o</b> |                |
| <b>p</b>  | Section 461(l) excess business loss adjustment .....                                                                                            | <b>8p</b> |                |
| <b>q</b>  | Taxable distributions from an ABLE account (see instructions) .....                                                                             | <b>8q</b> |                |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 .....                                                                                | <b>8r</b> |                |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....                                                        | <b>8s</b> | ( )            |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....                                   | <b>8t</b> |                |
| <b>u</b>  | Wages earned while incarcerated .....                                                                                                           | <b>8u</b> |                |
| <b>z</b>  | Other income. List type and amount: .....                                                                                                       | <b>8z</b> |                |
| <b>9</b>  | Total other income. Add lines 8a through 8z .....                                                                                               | <b>9</b>  |                |
| <b>10</b> | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....                                                 | <b>10</b> | <b>-12,031</b> |

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

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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **02**

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

Your social security number

**HOWARD & [REDACTED] COATES****Part I Tax**

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

**Part II Other Taxes**

|           |                                                                                                                                                   |           |              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>4</b>  | Self-employment tax. Attach Schedule SE .....                                                                                                     | <b>4</b>  |              |
| <b>5</b>  | Social security and Medicare tax on unreported tip income.<br>Attach Form 4137 .....                                                              | <b>5</b>  |              |
| <b>6</b>  | Uncollected social security and Medicare tax on wages. Attach<br>Form 8919 .....                                                                  | <b>6</b>  |              |
| <b>7</b>  | Total additional social security and Medicare tax. Add lines 5 and 6 .....                                                                        | <b>7</b>  |              |
| <b>8</b>  | Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.<br>If not required, check here <input type="checkbox"/> ..... | <b>8</b>  |              |
| <b>9</b>  | Household employment taxes. Attach Schedule H .....                                                                                               | <b>9</b>  |              |
| <b>10</b> | Repayment of first-time homebuyer credit. Attach Form 5405 if required .....                                                                      | <b>10</b> |              |
| <b>11</b> | Additional Medicare Tax. Attach Form 8959 .....                                                                                                   | <b>11</b> |              |
| <b>12</b> | Net investment income tax. Attach Form 8960 .....                                                                                                 | <b>12</b> | <b>1,050</b> |
| <b>13</b> | Uncollected social security and Medicare or RRTA tax on tips or group-term life<br>insurance from Form W-2, box 12 .....                          | <b>13</b> |              |
| <b>14</b> | Interest on tax due on installment income from the sale of certain residential lots<br>and timeshares .....                                       | <b>14</b> |              |
| <b>15</b> | Interest on the deferred tax on gain from certain installment sales with a sales price<br>over \$150,000 .....                                    | <b>15</b> |              |
| <b>16</b> | Recapture of low-income housing credit. Attach Form 8611 .....                                                                                    | <b>16</b> |              |

*(continued on page 2)*

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes (continued)**

|                                                                                                                                                                         |            |           |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|--------------|
| <b>17</b> Other additional taxes:                                                                                                                                       |            |           |              |
| <b>a</b> Recapture of other credits. List type, form number, and amount: _____                                                                                          | <b>17a</b> |           |              |
| <b>b</b> Recapture of federal mortgage subsidy, if you sold your home see instructions _____                                                                            | <b>17b</b> |           |              |
| <b>c</b> Additional tax on HSA distributions. Attach Form 8889 _____                                                                                                    | <b>17c</b> |           |              |
| <b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 _____                                                              | <b>17d</b> |           |              |
| <b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853 _____                                                                                             | <b>17e</b> |           |              |
| <b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 _____                                                                                 | <b>17f</b> |           |              |
| <b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property _____                                          | <b>17g</b> |           |              |
| <b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A _____                                   | <b>17h</b> |           |              |
| <b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A _____                                                       | <b>17i</b> |           |              |
| <b>j</b> Section 72(m)(5) excess benefits tax _____                                                                                                                     | <b>17j</b> |           |              |
| <b>k</b> Golden parachute payments _____                                                                                                                                | <b>17k</b> |           |              |
| <b>l</b> Tax on accumulation distribution of trusts _____                                                                                                               | <b>17l</b> |           |              |
| <b>m</b> Excise tax on insider stock compensation from an expatriated corporation _____                                                                                 | <b>17m</b> |           |              |
| <b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 _____                                                                                 | <b>17n</b> |           |              |
| <b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR _____                                          | <b>17o</b> |           |              |
| <b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund _____                                 | <b>17p</b> |           |              |
| <b>q</b> Any interest from Form 8621, line 24 _____                                                                                                                     | <b>17q</b> |           |              |
| <b>z</b> Any other taxes. List type and amount: _____                                                                                                                   | <b>17z</b> |           |              |
| <b>18</b> Total additional taxes. Add lines 17a through 17z _____                                                                                                       |            | <b>18</b> |              |
| <b>19</b> Reserved for future use _____                                                                                                                                 |            | <b>19</b> |              |
| <b>20</b> Section 965 net tax liability installment from Form 965-A _____                                                                                               | <b>20</b>  |           |              |
| <b>21</b> Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b _____ |            | <b>21</b> | <b>1,050</b> |

Schedule 2 (Form 1040) 2022

**SCHEDULE 3**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Credits and Payments**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **03**

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

Your social security number

**HOWARD & [REDACTED] COATES**

[REDACTED]

**Part I Nonrefundable Credits**

|          |                                                                                              |           |          |
|----------|----------------------------------------------------------------------------------------------|-----------|----------|
| <b>1</b> | Foreign tax credit. Attach Form 1116 if required .....                                       | <b>1</b>  | <b>6</b> |
| <b>2</b> | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 ..... | <b>2</b>  |          |
| <b>3</b> | Education credits from Form 8863, line 19 .....                                              | <b>3</b>  |          |
| <b>4</b> | Retirement savings contributions credit. Attach Form 8880 .....                              | <b>4</b>  |          |
| <b>5</b> | Residential energy credits. Attach Form 5695 .....                                           | <b>5</b>  |          |
| <b>6</b> | Other nonrefundable credits:                                                                 |           |          |
| <b>a</b> | General business credit. Attach Form 3800 .....                                              | <b>6a</b> |          |
| <b>b</b> | Credit for prior year minimum tax. Attach Form 8801 .....                                    | <b>6b</b> |          |
| <b>c</b> | Adoption credit. Attach Form 8839 .....                                                      | <b>6c</b> |          |
| <b>d</b> | Credit for the elderly or disabled. Attach Schedule R .....                                  | <b>6d</b> |          |
| <b>e</b> | Alternative motor vehicle credit. Attach Form 8910 .....                                     | <b>6e</b> |          |
| <b>f</b> | Qualified plug-in motor vehicle credit. Attach Form 8936 .....                               | <b>6f</b> |          |
| <b>g</b> | Mortgage interest credit. Attach Form 8396 .....                                             | <b>6g</b> |          |
| <b>h</b> | District of Columbia first-time homebuyer credit. Attach Form 8859 .....                     | <b>6h</b> |          |
| <b>i</b> | Qualified electric vehicle credit. Attach Form 8834 .....                                    | <b>6i</b> |          |
| <b>j</b> | Alternative fuel vehicle refueling property credit. Attach Form 8911 .....                   | <b>6j</b> |          |
| <b>k</b> | Credit to holders of tax credit bonds. Attach Form 8912 .....                                | <b>6k</b> |          |
| <b>l</b> | Amount on Form 8978, line 14. See instructions .....                                         | <b>6l</b> |          |
| <b>z</b> | Other nonrefundable credits. List type and amount: .....                                     | <b>6z</b> |          |
| <b>7</b> | Total other nonrefundable credits. Add lines 6a through 6z .....                             | <b>7</b>  |          |
| <b>8</b> | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 ..... | <b>8</b>  | <b>6</b> |

*(continued on page 2)*

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

Schedule 3 (Form 1040) 2022

**SCHEDULE B**  
(Form 1040)**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **08**Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

Name(s) shown on return

**HOWARD & [REDACTED] COATES**

Your social security number

[REDACTED]

**Part I****Interest**(See instructions  
and the  
Instructions for  
Form 1040,  
line 2b.)Note: If you  
received a  
Form 1099-INT,  
Form 1099-OID,  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

**MORGAN STANLEY****MORGAN STANLEY PRIVATE BANK****SUNOCO LP**

Amount

4,229

18

1

1

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

4,248

3

4

4,248

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

Amount

**Part II****Ordinary Dividends**(See instructions  
and the  
Instructions for  
Form 1040,  
line 3b.)Note: If you  
received a  
Form 1099-DIV  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form

- 5 List name of payer:

**MORGAN STANLEY****MORAN STANLEY**

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

3,179

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

**Part III**  
**Foreign Accounts and Trusts**

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

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

- 7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:
- 8 During 2022 did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes No

X

X

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

Schedule B (Form 1040) 2022

**SCHEDULE D**  
**(Form 1040)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**Attach to Form 1040, 1040-SR, or 1040-NR.**  
**Go to [www.irs.gov/ScheduleD](http://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.****2022**Attachment  
Sequence No. **12**

Name(s) shown on return

**HOWARD & [REDACTED] COATES**

Your social security number

[REDACTED]

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.<br>This form may be easier to complete if you round off cents to whole dollars.                                                                                                                                           | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions).<br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . . |                                  |                                 |                                                                                           |                                                                                                           |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with Box A checked . . . . .                                                                                                                                                                                                           | <b>908,066</b>                   | <b>882,231</b>                  | <b>4,636</b>                                                                              | <b>30,471</b>                                                                                             |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . .                                                                                                                                                                                                            |                                  |                                 |                                                                                           |                                                                                                           |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with Box C checked . . . . .                                                                                                                                                                                                            |                                  |                                 |                                                                                           |                                                                                                           |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                                                                                                                                                       |                                  |                                 |                                                                                           | <b>4</b>                                                                                                  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                                                                                                                                          |                                  |                                 |                                                                                           | <b>5</b>                                                                                                  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .                                                                                                                                       |                                  |                                 |                                                                                           | <b>6</b> ( )                                                                                              |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .                                                                              |                                  |                                 |                                                                                           | <b>7</b> <b>30,471</b>                                                                                    |

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

| See instructions for how to figure the amounts to enter on the lines below.<br>This form may be easier to complete if you round off cents to whole dollars.                                                                                                                                          | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions).<br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . . |                                  |                                 |                                                                                            |                                                                                                           |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with Box D checked . . . . .                                                                                                                                                                                                          | <b>351</b>                       | <b>309</b>                      | <b>0</b>                                                                                   | <b>42</b>                                                                                                 |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with Box E checked . . . . .                                                                                                                                                                                                           | <b>54,190</b>                    | <b>54,190</b>                   | <b>0</b>                                                                                   | <b>0</b>                                                                                                  |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with Box F checked . . . . .                                                                                                                                                                                                          |                                  |                                 |                                                                                            |                                                                                                           |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                                                                                                               |                                  |                                 |                                                                                            | <b>11</b> <b>222,034</b>                                                                                  |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                                                                                                                                         |                                  |                                 |                                                                                            | <b>12</b>                                                                                                 |
| <b>13</b> Capital gain distributions. See the instructions . . . . .                                                                                                                                                                                                                                 |                                  |                                 |                                                                                            | <b>13</b> <b>3</b>                                                                                        |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .                                                                                                                                     |                                  |                                 |                                                                                            | <b>14</b> ( <b>10,320</b> )                                                                               |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .                                                                                                                                                          |                                  |                                 |                                                                                            | <b>15</b> <b>211,759</b>                                                                                  |

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 | 242,230 |
| <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22.</li> </ul> |    |         |
| 17 Are lines 15 and 16 <b>both</b> gains?                                                                                                                                                                                                                                                                                                                                                                                                                            |    |         |
| <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.                                                                                                                                                                                                                                                                                                                   |    |         |
| 18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....                                                                                                                                                                                                                                                                                                              | 18 |         |
| 19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....                                                                                                                                                                                                                                                                                            | 19 | 38,506  |
| 20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?<br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><br><input checked="" type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.             |    |         |
| 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:                                                                                                                                                                                                                                                                                                                                                            |    |         |
| <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>                                                                                                                                                                                                                                                                                                                         | 21 | ( )     |
| <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.                                                                                                                                                                                                                                                                                                                                                                          |    |         |
| 22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a?                                                                                                                                                                                                                                                                                                                                                                                  |    |         |
| <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.                                                                                                                                                                                                                                                                                                              |    |         |
| <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.                                                                                                                                                                                                                                                                                                                                                                             |    |         |

Form **8949****Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2022**Attachment  
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

**HOWARD & [REDACTED] COATES**

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

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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

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

| 1 | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                                                                                                      | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br>Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                                                                                                                                                                   |                                         |                                                       |                                                        |                                                                                                                          | (f)<br>Code(s) from<br>instructions                                                                                                                   | (g)<br>Amount of<br>adjustment |                                                                                                               |
|   | MORGAN STANLEY                                                                                                                                                                                                                                                    | Various                                 | Various                                               | 3,552                                                  | 3,525                                                                                                                    |                                                                                                                                                       |                                | 27                                                                                                            |
|   | MORGAN STANLEY                                                                                                                                                                                                                                                    | Various                                 | Various                                               | 904,514                                                | 878,706                                                                                                                  | W                                                                                                                                                     | 4,636                          | 30,444                                                                                                        |
|   |                                                                                                                                                                                                                                                                   |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
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|   |                                                                                                                                                                                                                                                                   |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|   |                                                                                                                                                                                                                                                                   |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|   |                                                                                                                                                                                                                                                                   |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
| 2 | Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ..... |                                         |                                                       | 908,066                                                | 882,231                                                                                                                  |                                                                                                                                                       | 4,636                          | 30,471                                                                                                        |

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

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

Form **8949** (2022)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

**HOWARD & COATES**

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

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

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

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

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

| 1 | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                                                                                                           | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br>Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                                                                                                                                                                        |                                         |                                                       |                                                        |                                                                                                                          | (f)<br>Code(s) from<br>instructions                                                                                                                   | (g)<br>Amount of<br>adjustment |                                                                                                               |
|   | MORGAN STANLEY                                                                                                                                                                                                                                                         | Various                                 | Various                                               | 351                                                    | 309                                                                                                                      |                                                                                                                                                       |                                | 42                                                                                                            |
|   |                                                                                                                                                                                                                                                                        |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
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|   |                                                                                                                                                                                                                                                                        |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
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|   |                                                                                                                                                                                                                                                                        |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
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|   |                                                                                                                                                                                                                                                                        |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
| 2 | Totals. Add the amounts in columns (c), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . . . . |                                         |                                                       | 351                                                    | 309                                                                                                                      |                                                                                                                                                       | 0                              | 42                                                                                                            |

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

**HOWARD & COATES**

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

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

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

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

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☒ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

| 1        | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                                                                                                       | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br>Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------|
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          | (f)<br>Code(s) from<br>instructions                                                                                                                   | (g)<br>Amount of<br>adjustment |                                                                                                               |
|          | MORGAN STANLEY                                                                                                                                                                                                                                                     | Various                                 | Various                                               | 54,190                                                 | 54,190                                                                                                                   |                                                                                                                                                       |                                | 0                                                                                                             |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
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|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
|          |                                                                                                                                                                                                                                                                    |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                       |                                |                                                                                                               |
| <b>2</b> | Totals. Add the amounts in columns (c), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ..... |                                         |                                                       | 54,190                                                 | 54,190                                                                                                                   |                                                                                                                                                       | 0                              | 0                                                                                                             |

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

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

**HOWARD & COATES****Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

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

| 28 | (a) Name        | (b) Enter P for partnership, S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|----|-----------------|--------------------------------------------------|----------------------------------|------------------------------------|--------------------------------------------|----------------------------------------|
| A  | See Statement 1 |                                                  |                                  |                                    |                                            |                                        |
| B  |                 |                                                  |                                  |                                    |                                            |                                        |
| C  |                 |                                                  |                                  |                                    |                                            |                                        |
| D  |                 |                                                  |                                  |                                    |                                            |                                        |

| Passive Income and Loss                                                          |                                      | Nonpassive Income and Loss                     |                                                  |
|----------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------|--------------------------------------------------|
| (g) Passive loss allowed (attach Form 8582 if required)                          | (h) Passive income from Schedule K-1 | (i) Nonpassive loss allowed (see Schedule K-1) | (j) Section 179 expense deduction from Form 4562 |
| A                                                                                |                                      |                                                |                                                  |
| B                                                                                |                                      |                                                |                                                  |
| C                                                                                |                                      |                                                |                                                  |
| D                                                                                |                                      |                                                |                                                  |
| 29a Totals                                                                       |                                      |                                                |                                                  |
| b Totals                                                                         | 2                                    | 12,029                                         |                                                  |
| 30 Add columns (h) and (k) of line 29a                                           |                                      | 30                                             |                                                  |
| 31 Add columns (g), (i), and (j) of line 29b                                     |                                      | 31                                             | 12,031                                           |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31 |                                      | 32                                             | -12,031                                          |

**Part III Income or Loss From Estates and Trusts**

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

| Passive Income and Loss                                              |                                      | Nonpassive Income and Loss              |                                    |
|----------------------------------------------------------------------|--------------------------------------|-----------------------------------------|------------------------------------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A                                                                    |                                      |                                         |                                    |
| B                                                                    |                                      |                                         |                                    |
| 34a Totals                                                           |                                      |                                         |                                    |
| b Totals                                                             |                                      |                                         |                                    |
| 35 Add columns (d) and (f) of line 34a                               |                                      | 35                                      |                                    |
| 36 Add columns (c) and (e) of line 34b                               |                                      | 36                                      |                                    |
| 37 Total estate and trust income or (loss). Combine lines 35 and 36  |                                      | 37                                      |                                    |

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

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

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

39

**Part V Summary**

|    |                                                                                                                                                                                                                                                                                                                      |    |         |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below                                                                                                                                                                                                                                        | 40 |         |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5                                                                                                                                                                                            | 41 | -12,031 |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions                                       | 42 |         |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all real estate activities in which you materially participated under the passive activity loss rules | 43 |         |

Form **1116**Department of the Treasury  
Internal Revenue Service

Name

**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2022**Attachment  
Sequence No. **19****HOWARD****COATES**

Identifying number as shown on page 1 of your tax return

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

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

h Resident of (name of country) **US United States****Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

|                                                    |                                                                                                                                                                                                                                            | Foreign Country or U.S. Possession |   |   | Total<br>(Add cols. A, B, and C.) |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---|---|-----------------------------------|
|                                                    |                                                                                                                                                                                                                                            | A                                  | B | C |                                   |
| i                                                  | Enter the name of the foreign country or U.S. possession                                                                                                                                                                                   | RIC                                |   |   |                                   |
| 1a                                                 | Gross income from sources within country shown above and of the type checked above (see instructions):                                                                                                                                     |                                    |   |   |                                   |
|                                                    | <b>Dividends &amp; Interest</b>                                                                                                                                                                                                            | <b>3,119</b>                       |   |   | <b>1a 3,119</b>                   |
| b                                                  | Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/> |                                    |   |   |                                   |
| Deductions and losses (Caution: See instructions): |                                                                                                                                                                                                                                            |                                    |   |   |                                   |
| 2                                                  | Expenses definitely related to the income on line 1a (attach statement)                                                                                                                                                                    |                                    |   |   |                                   |
| 3                                                  | Pro rata share of other deductions not definitely related:                                                                                                                                                                                 |                                    |   |   |                                   |
| a                                                  | Certain itemized deductions or standard deduction (see instructions)                                                                                                                                                                       | <b>25,900</b>                      |   |   |                                   |
| b                                                  | Other ded. (attach stmt.)                                                                                                                                                                                                                  |                                    |   |   |                                   |
| c                                                  | Add lines 3a and 3b                                                                                                                                                                                                                        | <b>25,900</b>                      |   |   |                                   |
| d                                                  | Gross foreign source income (see instructions)                                                                                                                                                                                             | <b>3,119</b>                       |   |   |                                   |
| e                                                  | Gross income from all sources (see instructions)                                                                                                                                                                                           | <b>494,447</b>                     |   |   |                                   |
| f                                                  | Divide line 3d by line 3e (see instructions)                                                                                                                                                                                               | <b>0.0063</b>                      |   |   |                                   |
| g                                                  | Multiply line 3c by line 3f                                                                                                                                                                                                                | <b>163</b>                         |   |   |                                   |
| 4                                                  | Pro rata share of interest expense (see instructions):                                                                                                                                                                                     |                                    |   |   |                                   |
| a                                                  | Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)                                                                                                                                                  |                                    |   |   |                                   |
| b                                                  | Other interest expense                                                                                                                                                                                                                     |                                    |   |   |                                   |
| 5                                                  | Losses from foreign sources                                                                                                                                                                                                                |                                    |   |   |                                   |
| 6                                                  | Add lines 2, 3g, 4a, 4b, and 5                                                                                                                                                                                                             | <b>163</b>                         |   |   | <b>6 163</b>                      |
| 7                                                  | Subtract line 6 from line 1a. Enter the result here and on line 15, page 2                                                                                                                                                                 |                                    |   |   | <b>7 2,956</b>                    |

**Part II Foreign Taxes Paid or Accrued** (see instructions)

| Country                                                                                | Credit is claimed for taxes (you must check one) | Foreign taxes paid or accrued                                                        |               |                         |                                         |                                         |               |                         |                                                                     |              |
|----------------------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------------------------------------------|---------------|-------------------------|-----------------------------------------|-----------------------------------------|---------------|-------------------------|---------------------------------------------------------------------|--------------|
|                                                                                        |                                                  | In foreign currency                                                                  |               |                         |                                         | In U.S. dollars                         |               |                         |                                                                     |              |
|                                                                                        |                                                  | (j) <input checked="" type="checkbox"/> Paid<br>(k) <input type="checkbox"/> Accrued |               |                         | (p) Other foreign taxes paid or accrued | (t) Other foreign taxes paid or accrued |               |                         | (u) Total foreign taxes paid or accrued (add cols. (q) through (t)) |              |
|                                                                                        |                                                  | (l) Date paid or accrued                                                             | (m) Dividends | (n) Rents and royalties |                                         | (o) Interest                            | (q) Dividends | (r) Rents and royalties |                                                                     | (s) Interest |
| <b>A</b>                                                                               | <b>1099 Tax</b>                                  |                                                                                      |               |                         |                                         | <b>6</b>                                |               |                         |                                                                     | <b>6</b>     |
| <b>B</b>                                                                               |                                                  |                                                                                      |               |                         |                                         |                                         |               |                         |                                                                     |              |
| <b>C</b>                                                                               |                                                  |                                                                                      |               |                         |                                         |                                         |               |                         |                                                                     |              |
| <b>8 Add lines A through C, column (u). Enter the total here and on line 9, page 2</b> |                                                  |                                                                                      |               |                         |                                         |                                         |               |                         |                                                                     | <b>8 6</b>   |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

**HOWARD COATES**

Form 1116 (2022)

Page **2****Part III Figuring the Credit**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |                |               |  |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------|---------------|--|
| <b>9</b>  | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>9</b>  | <b>6</b>       |               |  |
| <b>10</b> | Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year .....<br>(If your income was section 951A category income (box a above Part I), leave line 10 blank.)                                                                                                                                                                                                                                                                                                                             | <b>10</b> |                |               |  |
| <b>11</b> | Add lines 9 and 10 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>11</b> | <b>6</b>       |               |  |
| <b>12</b> | Reduction in foreign taxes (see instructions) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>12</b> | ( )            |               |  |
| <b>13</b> | Taxes reclassified under high tax kickout (see instructions) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>13</b> |                |               |  |
| <b>14</b> | Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>14</b> |                | <b>6</b>      |  |
| <b>15</b> | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions .....                                                                                                                                                                                                                                                                                                                                                               | <b>15</b> | <b>2,956</b>   |               |  |
| <b>16</b> | Adjustments to line 15 (see instructions) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>16</b> |                |               |  |
| <b>17</b> | Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....                                                                                                                                                                                                                                           | <b>17</b> | <b>2,956</b>   |               |  |
| <b>18</b> | <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....                                                                                                                                                                                                                                                                                                                                                                         | <b>18</b> | <b>446,106</b> |               |  |
|           | <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                |               |  |
| <b>19</b> | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>19</b> |                | <b>0.0066</b> |  |
| <b>20</b> | <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. ....<br><b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions. | <b>20</b> |                | <b>78,949</b> |  |
| <b>21</b> | Multiply line 20 by line 19 (maximum amount of credit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>21</b> |                | <b>523</b>    |  |
| <b>22</b> | Increase in limitation (section 960 (c)) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>22</b> |                |               |  |
| <b>23</b> | Add lines 21 and 22 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>23</b> |                | <b>523</b>    |  |
| <b>24</b> | Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions .....                                                                                                                                                                                                                                                                                                                                   | <b>24</b> |                | <b>6</b>      |  |

**Part IV Summary of Credits From Separate Parts III (see instructions)**

|           |                                                                                                                                                                                                  |           |  |          |  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|----------|--|
| <b>25</b> | Credit for taxes on section 951A category income .....                                                                                                                                           | <b>25</b> |  |          |  |
| <b>26</b> | Credit for taxes on foreign branch category income .....                                                                                                                                         | <b>26</b> |  |          |  |
| <b>27</b> | Credit for taxes on passive category income .....                                                                                                                                                | <b>27</b> |  |          |  |
| <b>28</b> | Credit for taxes on general category income .....                                                                                                                                                | <b>28</b> |  |          |  |
| <b>29</b> | Credit for taxes on section 901(j) income .....                                                                                                                                                  | <b>29</b> |  |          |  |
| <b>30</b> | Credit for taxes on certain income re-sourced by treaty .....                                                                                                                                    | <b>30</b> |  |          |  |
| <b>31</b> | Credit for taxes on lump-sum distributions .....                                                                                                                                                 | <b>31</b> |  |          |  |
| <b>32</b> | Add lines 25 through 31 .....                                                                                                                                                                    | <b>32</b> |  |          |  |
| <b>33</b> | Enter the <b>smaller</b> of line 20 or line 32 .....                                                                                                                                             | <b>33</b> |  | <b>6</b> |  |
| <b>34</b> | Reduction of credit for international boycott operations. See instructions for line 12 .....                                                                                                     | <b>34</b> |  |          |  |
| <b>35</b> | Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a ..... | <b>35</b> |  | <b>6</b> |  |

Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2022**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

**HOWARD & [REDACTED] COATES**

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

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

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss)<br>Subtract (f) from the sum of (d) and (e) |
|---|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|
|   | <b>From K1</b>              |                                   |                               |                       |                                                         |                                                                | <b>222,034</b>                                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|
| <b>3</b> Gain, if any, from Form 4684, line 39 .....                                                                                                                                                                                                                                                                                                                                                                                        | <b>3</b> |                |
| <b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....                                                                                                                                                                                                                                                                                                                                                       | <b>4</b> |                |
| <b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....                                                                                                                                                                                                                                                                                                                                                          | <b>5</b> |                |
| <b>6</b> Gain, if any, from line 32, from other than casualty or theft .....                                                                                                                                                                                                                                                                                                                                                                | <b>6</b> |                |
| <b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....                                                                                                                                                                                                                                                                                                                              | <b>7</b> | <b>222,034</b> |
| <b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.                                                                                                                                                                                                                                     |          |                |
| <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. |          |                |
| <b>8</b> Nonrecaptured net section 1231 losses from prior years. See instructions .....                                                                                                                                                                                                                                                                                                                                                     | <b>8</b> |                |
| <b>9</b> Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....                                                                                                    | <b>9</b> |                |

**Part II Ordinary Gains and Losses (see instructions)**

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2022)

There are no amounts for Page 2

Form

**8995-A****Qualified Business Income Deduction**

OMB No. 1545-2294

**2022**Attachment  
Sequence No. **55A**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

**HOWARD & [REDACTED] COATES**

**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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$170,050 (\$340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

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

| 1 | (a) Trade, business, or aggregation name | (b) Check if specified service | (c) Check if aggregation | (d) Taxpayer identification number | (e) Check if patron      |
|---|------------------------------------------|--------------------------------|--------------------------|------------------------------------|--------------------------|
| A |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |
| B |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |
| C |                                          | <input type="checkbox"/>       | <input type="checkbox"/> |                                    | <input type="checkbox"/> |

**Part II Determine Your Adjusted Qualified Business Income**

|                                                                                                                                                                                         | A  | B | C |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|
| 2 Qualified business income from the trade, business, or aggregation. See instructions                                                                                                  | 2  |   |   |
| 3 Multiply line 2 by 20% (0.20). If your taxable income is \$170,050 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 | 3  |   |   |
| 4 Allocable share of W-2 wages from the trade, business, or aggregation                                                                                                                 | 4  |   |   |
| 5 Multiply line 4 by 50% (0.50)                                                                                                                                                         | 5  |   |   |
| 6 Multiply line 4 by 25% (0.25)                                                                                                                                                         | 6  |   |   |
| 7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property                                                                                | 7  |   |   |
| 8 Multiply line 7 by 2.5% (0.025)                                                                                                                                                       | 8  |   |   |
| 9 Add lines 6 and 8                                                                                                                                                                     | 9  |   |   |
| 10 Enter the greater of line 5 or line 9                                                                                                                                                | 10 |   |   |
| 11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10                                                                                           | 11 |   |   |
| 12 Phased-in reduction. Enter the amount from line 26, if any                                                                                                                           | 12 |   |   |
| 13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12                                                                                 | 13 |   |   |
| 14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions                                                                                   | 14 |   |   |
| 15 Qualified business income component. Subtract line 14 from line 13                                                                                                                   | 15 |   |   |
| 16 Total qualified business income component. Add all amounts reported on line 15                                                                                                       | 16 |   |   |

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

Form **8995-A** (2022)

**Part III Phased-in Reduction**

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

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

**Part IV Determine Your Qualified Business Income Deduction**

|                                                                                                                                                                  |    |         |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|---------|
| 27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16                               | 27 |         |         |
| 28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions                                                             | 28 | 451     |         |
| 29 Qualified REIT dividends and PTP (loss) carryforward from prior years                                                                                         | 29 | ( )     |         |
| 30 Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-                                                          | 30 | 451     |         |
| 31 REIT and PTP component. Multiply line 30 by 20% (0.20)                                                                                                        | 31 | 90      |         |
| 32 Qualified business income deduction before the income limitation. Add lines 27 and 31                                                                         | 32 |         | 90      |
| 33 Taxable income before qualified business income deduction                                                                                                     | 33 | 446,196 |         |
| 34 Net capital gain. See instructions                                                                                                                            | 34 | 213,921 |         |
| 35 Subtract line 34 from line 33. If zero or less, enter -0-                                                                                                     | 35 |         | 232,275 |
| 36 Income limitation. Multiply line 35 by 20% (0.20)                                                                                                             | 36 |         | 46,455  |
| 37 Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 | 37 |         | 90      |
| 38 DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37                           | 38 |         |         |
| 39 Total qualified business income deduction. Add lines 37 and 38                                                                                                | 39 |         | 90      |
| 40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-                                            | 40 | ( )     | 0       |

Form 8995-A (2022)

**SCHEDULE C**  
**(Form 8995-A)**  
(Rev. December 2022)Department of the Treasury  
Internal Revenue Service**Loss Netting and Carryforward**

Attach to Form 8995-A.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

OMB No. 1545-2294

Attachment  
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

**HOWARD & [REDACTED] COATES**

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

| 1 | Trade, business, or aggregation name                                                                                                                                                                                                                                   | (a) Qualified business income/(loss) | (b) Reduction for loss netting (see instructions) | (c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.) |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------|
|   | COATES REALTY INVESTMENTS INC                                                                                                                                                                                                                                          | -831                                 |                                                   |                                                                                           |
|   | HOUSE                                                                                                                                                                                                                                                                  | -5,599                               |                                                   |                                                                                           |
|   | HOUSE                                                                                                                                                                                                                                                                  | -5,599                               |                                                   |                                                                                           |
| 2 | Qualified business net (loss) carryforward from prior years. See instructions .....                                                                                                                                                                                    |                                      |                                                   | 2 ( 448,868 )                                                                             |
| 3 | Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations .....                                                                                                  |                                      |                                                   | 3 ( 460,897 )                                                                             |
| 4 | Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations .....                                                                                                             |                                      |                                                   | 4                                                                                         |
| 5 | Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b). ..... |                                      |                                                   | 5 ( )                                                                                     |
| 6 | Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- .....                                                                                                                                                              |                                      |                                                   | 6 ( 460,897 )                                                                             |

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Form **8960****Net Investment Income Tax—  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2022**Attachment  
Sequence No. **72**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

**HOWARD & [REDACTED] COATES****Part I Investment Income**

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

|           |                                                                                                                             |           |                 |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|-----------|-----------------|
| <b>1</b>  | Taxable interest (see instructions)                                                                                         | <b>1</b>  | <b>4,248</b>    |
| <b>2</b>  | Ordinary dividends (see instructions)                                                                                       | <b>2</b>  | <b>3,179</b>    |
| <b>3</b>  | Annuities (see instructions)                                                                                                | <b>3</b>  |                 |
| <b>4a</b> | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)                                | <b>4a</b> | <b>-12,031</b>  |
| <b>b</b>  | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) | <b>4b</b> | <b>12,029</b>   |
| <b>c</b>  | Combine lines 4a and 4b                                                                                                     | <b>4c</b> | <b>-2</b>       |
| <b>5a</b> | Net gain or loss from disposition of property (see instructions)                                                            | <b>5a</b> | <b>242,230</b>  |
| <b>b</b>  | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)           | <b>5b</b> | <b>-222,032</b> |
| <b>c</b>  | Adjustment from disposition of partnership interest or S corporation stock (see instructions)                               | <b>5c</b> |                 |
| <b>d</b>  | Combine lines 5a through 5c                                                                                                 | <b>5d</b> | <b>20,198</b>   |
| <b>6</b>  | Adjustments to investment income for certain CFCs and PFICs (see instructions)                                              | <b>6</b>  |                 |
| <b>7</b>  | Other modifications to investment income (see instructions)                                                                 | <b>7</b>  |                 |
| <b>8</b>  | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7                                                            | <b>8</b>  | <b>27,623</b>   |

**Part II Investment Expenses Allocable to Investment Income and Modifications**

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

**Part III Tax Computation**

|                            |                                                                                                                                                                                 |            |                |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------|
| <b>12</b>                  | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0- | <b>12</b>  | <b>27,623</b>  |
| <b>Individuals:</b>        |                                                                                                                                                                                 |            |                |
| <b>13</b>                  | Modified adjusted gross income (see instructions)                                                                                                                               | <b>13</b>  | <b>472,096</b> |
| <b>14</b>                  | Threshold based on filing status (see instructions)                                                                                                                             | <b>14</b>  | <b>250,000</b> |
| <b>15</b>                  | Subtract line 14 from line 13. If zero or less, enter -0-                                                                                                                       | <b>15</b>  | <b>222,096</b> |
| <b>16</b>                  | Enter the smaller of line 12 or line 15                                                                                                                                         | <b>16</b>  | <b>27,623</b>  |
| <b>17</b>                  | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                       | <b>17</b>  | <b>1,050</b>   |
| <b>Estates and Trusts:</b> |                                                                                                                                                                                 |            |                |
| <b>18a</b>                 | Net investment income (line 12 above)                                                                                                                                           | <b>18a</b> |                |
| <b>b</b>                   | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)                                                                    | <b>18b</b> |                |
| <b>c</b>                   | Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-                                                             | <b>18c</b> |                |
| <b>19a</b>                 | Adjusted gross income (see instructions)                                                                                                                                        | <b>19a</b> |                |
| <b>b</b>                   | Highest tax bracket for estates and trusts for the year (see instructions)                                                                                                      | <b>19b</b> |                |
| <b>c</b>                   | Subtract line 19b from line 19a. If zero or less, enter -0-                                                                                                                     | <b>19c</b> |                |
| <b>20</b>                  | Enter the smaller of line 18c or line 19c                                                                                                                                       | <b>20</b>  |                |
| <b>21</b>                  | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)                                | <b>21</b>  |                |

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

Form **8960** (2022)

Form

**7203**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**S Corporation Shareholder Stock and  
Debt Basis Limitations**

Attach to your tax return.

Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name of shareholder

**HOWARD COATES**

Identifying number

A Name of S corporation

**COATES REALTY INVESTMENTS IN**

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

|    |                                                                                                                                                                                                                      |    |       |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|
| 1  | Stock basis at the beginning of the corporation's tax year                                                                                                                                                           | 1  | 3,049 |
| 2  | Basis from any capital contributions made or additional stock acquired during the tax year                                                                                                                           | 2  |       |
| 3a | Ordinary business income (enter losses in Part III)                                                                                                                                                                  | 3a |       |
| b  | Net rental real estate income (enter losses in Part III)                                                                                                                                                             | 3b |       |
| c  | Other net rental income (enter losses in Part III)                                                                                                                                                                   | 3c |       |
| d  | Interest income                                                                                                                                                                                                      | 3d |       |
| e  | Ordinary dividends                                                                                                                                                                                                   | 3e |       |
| f  | Royalties                                                                                                                                                                                                            | 3f |       |
| g  | Net capital gains (enter losses in Part III)                                                                                                                                                                         | 3g |       |
| h  | Net section 1231 gain (enter losses in Part III)                                                                                                                                                                     | 3h |       |
| i  | Other income (enter losses in Part III)                                                                                                                                                                              | 3i |       |
| j  | Excess depletion adjustment                                                                                                                                                                                          | 3j |       |
| k  | Tax-exempt income                                                                                                                                                                                                    | 3k |       |
| l  | Recapture of business credits                                                                                                                                                                                        | 3l |       |
| m  | Other items that increase stock basis                                                                                                                                                                                | 3m |       |
| 4  | Add lines 3a through 3m                                                                                                                                                                                              | 4  | 0     |
| 5  | Stock basis before distributions. Add lines 1, 2, and 4                                                                                                                                                              | 5  | 3,049 |
| 6  | Distributions (excluding dividend distributions)<br><b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions. | 6  |       |
| 7  | Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15                                                            | 7  | 3,049 |
| 8a | Non deductible expenses                                                                                                                                                                                              | 8a |       |
| b  | Depletion for oil and gas                                                                                                                                                                                            | 8b |       |
| c  | Business credits (sections 50(c)(1) and (5))                                                                                                                                                                         | 8c |       |
| 9  | Add lines 8a through 8c                                                                                                                                                                                              | 9  |       |
| 10 | Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15                                               | 10 | 3,049 |
| 11 | Allowable loss and deduction items. Enter the amount from line 47, column (c)                                                                                                                                        | 11 | 831   |
| 12 | Debt basis restoration (see net increase in instructions for line 23)                                                                                                                                                | 12 |       |
| 13 | Other items that decrease stock basis                                                                                                                                                                                | 13 |       |
| 14 | Add lines 11, 12, and 13                                                                                                                                                                                             | 14 | 831   |
| 15 | Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-                                                                                        | 15 | 2,218 |

**Part II Shareholder Debt Basis****Section A—Amount of Debt (If more than three debts, see instructions.)**

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

**Part II Shareholder Debt Basis (continued)****Section B—Adjustments to Debt Basis**

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

**Section C—Gain on Loan Repayment**

|                                                                       |   |  |  |  |
|-----------------------------------------------------------------------|---|--|--|--|
| <b>32</b> Repayment. Enter the amount from line 19 .....              |   |  |  |  |
| <b>33</b> Nontaxable repayments. Enter the amount from line 26 .....  |   |  |  |  |
| <b>34</b> <b>Reportable gain.</b> Subtract line 33 from line 32 ..... | 0 |  |  |  |

**Part III Shareholder Allowable Loss and Deduction Items**

| Description                                                                                                                                                                 | (a) Current year losses and deductions | (b) Carryover amounts (column (e)) from the previous year | (c) Allowable loss from stock basis | (d) Allowable loss from debt basis | (e) Carryover amounts |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------------------------|-------------------------------------|------------------------------------|-----------------------|
| <b>35</b> Ordinary business loss .....                                                                                                                                      | 831                                    |                                                           | 831                                 |                                    |                       |
| <b>36</b> Net rental real estate loss .....                                                                                                                                 |                                        |                                                           |                                     |                                    |                       |
| <b>37</b> Other net rental loss .....                                                                                                                                       |                                        |                                                           |                                     |                                    |                       |
| <b>38</b> Net capital loss .....                                                                                                                                            |                                        |                                                           |                                     |                                    |                       |
| <b>39</b> Net section 1231 loss .....                                                                                                                                       |                                        |                                                           |                                     |                                    |                       |
| <b>40</b> Other loss .....                                                                                                                                                  |                                        |                                                           |                                     |                                    |                       |
| <b>41</b> Section 179 deductions .....                                                                                                                                      |                                        |                                                           |                                     |                                    |                       |
| <b>42</b> Charitable contributions .....                                                                                                                                    |                                        |                                                           |                                     |                                    |                       |
| <b>43</b> Investment interest expense .....                                                                                                                                 |                                        |                                                           |                                     |                                    |                       |
| <b>44</b> Section 59(e)(2) expenditures .....                                                                                                                               |                                        |                                                           |                                     |                                    |                       |
| <b>45</b> Other deductions .....                                                                                                                                            |                                        |                                                           |                                     |                                    |                       |
| <b>46</b> Foreign taxes paid or accrued .....                                                                                                                               |                                        |                                                           |                                     |                                    |                       |
| <b>47</b> <b>Total loss.</b> Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30 ..... | 831                                    |                                                           | 831                                 |                                    |                       |

Form **8915-F**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

# Qualified Disaster Retirement Plan Distributions and Repayments

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

Go to [www.irs.gov/Form8915F](http://www.irs.gov/Form8915F) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

Your social security number

**HOWARD**

**COATES**

Before you begin (see instructions for details):

- Form 8915-F replaces Form 8915-E for 2021 and later years. Form 8915-E was used for coronavirus-related and other 2020 disaster distributions.
- Also use Form 8915-F for 2021 and later disaster distributions. Qualified disaster recovery distributions are qualified disaster distributions.
- Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the only qualified disasters and their FEMA numbers for item C.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, "this year" is 2022.

Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.

**A Tax year for which you are filing form** (check only one box): ☐ 2021 ☒ 2022 ☐ 2023 ☐ 2024 ☐ Other \_\_\_\_\_

**B Calendar year in which qualified disaster(s) began** (check only one box): ☒ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ Other \_\_\_\_\_

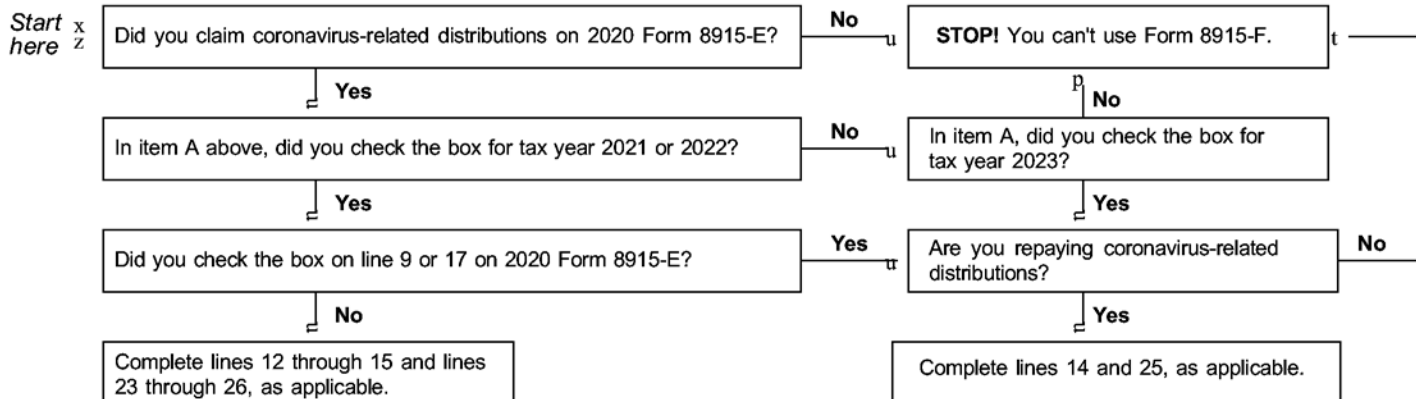
**C FEMA number for each of your qualified disasters for the year checked in item B above.** Use item D, **not** item C, for the coronavirus.

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_ (5) \_\_\_\_\_ (6) \_\_\_\_\_

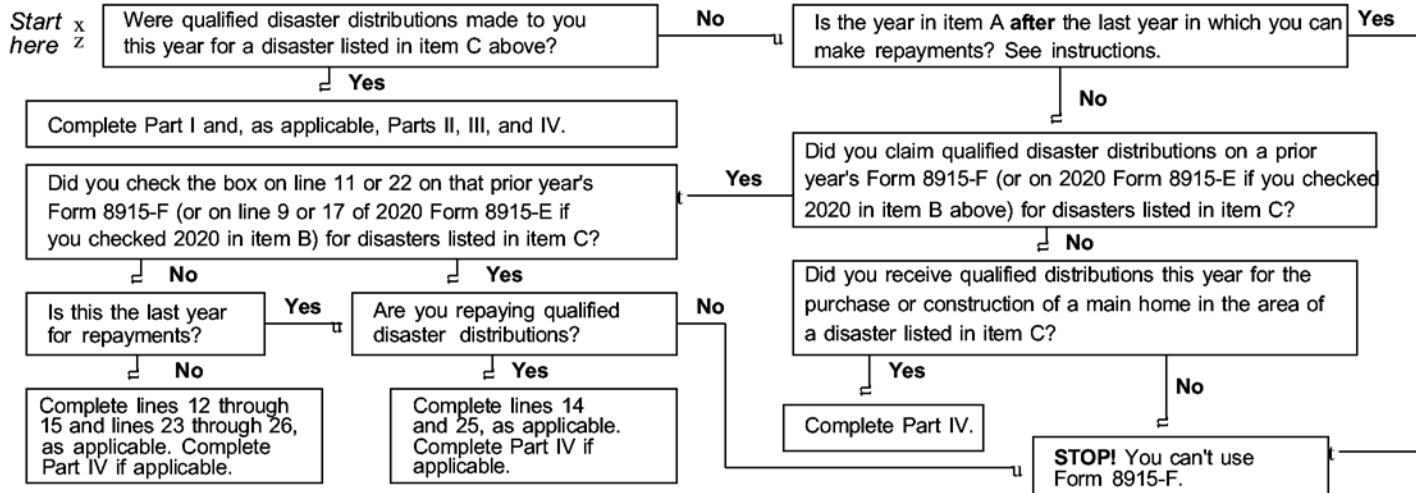
**D If your only disaster, or one of your disasters, is the coronavirus, check this box** ☒ Don't list the coronavirus in item C.

Which lines on this form should I use? See CHARTS 1 and 2 below.

## CHART 1: Use if you checked the box for coronavirus in item D above and you *don't* have any disaster in item C.



## CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.



**Part I Total Distributions From All Retirement Plans (Including IRAs)** (see instructions)**Caution:** Complete Part I if, this year, you have qualified disaster distributions (see instructions) for disasters listed in item C earlier.**Part I Disaster Table.** Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified disaster distributions in this part.

| Disaster FEMA number* | Disaster declaration date* | Disaster beginning date* |
|-----------------------|----------------------------|--------------------------|
|                       |                            |                          |
|                       |                            |                          |

\* Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the FEMA number, Disaster declaration date, and Disaster beginning date for the disaster(s) listed in item C. If more than two disasters, see instructions and check this box ☐

Date(s) of distribution(s) made this year \_\_\_\_\_

**If you completed Part I of two or more Forms 8915-F on which you checked the same year in item A but different years in item B, see Part I in the instructions to figure the amount for lines 2, 3, and 4 in column (a).**

- 1** See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a. However, you can always choose to use Worksheet 1B.
  - a** (i) **If you checked 2021 in item A and 2020 in item B, do one of the following.**
    - If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter \$100,000 times the number of disasters you entered in the Part I Disaster Table.
    - Otherwise, complete lines 1a through 1e, entering on line 1a \$100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus.
  - (ii) **If you checked 2021 or later in both item A and item B, do one of the following.** (For 2021 and later disasters, the limit is \$22,000, not \$100,000, per disaster.)
    - If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter \$22,000 there.
    - If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering \$22,000 on line 1a.
    - If all of the distributions for this year occurred within the qualified disaster distribution period (see *Qualified disaster distribution period* in instructions) for each of the disasters listed in the Part I Disaster Table, complete lines 1a through 1e, entering on line 1a \$22,000 times the number of disasters you entered in the Part I Disaster Table that were also entered in item C on a prior year's Form 8915-F.
    - Otherwise, for lines 1a through 5, you must use Worksheet 1B in the instructions
- b** Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions
- c** Subtract line 1b from line 1a
- d** Enter \$22,000 (\$100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B
- e Total available qualified disaster distribution amount for this year.** Enter the sum of lines 1c and 1d. **If the amount on line 1e is zero**, complete lines 2 through 4 in column (a), skip line 5, enter -0- on line 6, and do NOT include, in Part II or III later, amounts for disasters listed in the Part I Disaster Table
- 2** Enter, in column (a), distributions from retirement plans (other than IRAs) made this year
- 3** Enter, in column (a), distributions from traditional, SEP, and SIMPLE IRAs made this year
- 4** Enter, in column (a), distributions from Roth IRAs made this year
- 5** Do (1) through (3) below in the order indicated.
  - (1) Enter on line 5, column (a), the sum of lines 2 through 4 in column (a) reduced by the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions.
  - (2) Enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e.
  - (3) Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) **allocated, if needed**, by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b)
- 6 Total qualified disaster distributions.** Enter the amount from line 5, column (b). The 10% additional tax (25% for SIMPLE IRAs) for early withdrawals is waived for this amount. See Parts II and III, later, for the tax on this amount
- 7 Taxable amount.** Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions

|           | (a)<br>Available<br>distributions<br>for this year<br>(see instructions) | (b)<br>Qualified disaster<br>distributions for<br>the disasters<br>in item C<br>(see instructions) |
|-----------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <b>1a</b> |                                                                          |                                                                                                    |
| <b>1b</b> |                                                                          |                                                                                                    |
| <b>1c</b> |                                                                          |                                                                                                    |
| <b>1d</b> |                                                                          |                                                                                                    |
| <b>1e</b> |                                                                          |                                                                                                    |
| <b>2</b>  |                                                                          |                                                                                                    |
| <b>3</b>  |                                                                          |                                                                                                    |
| <b>4</b>  |                                                                          |                                                                                                    |
| <b>5</b>  |                                                                          |                                                                                                    |
| <b>6</b>  |                                                                          |                                                                                                    |
| <b>7</b>  |                                                                          |                                                                                                    |

**Part II Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |  |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>8</b>  | Did you enter an amount on line 2, column (b)?<br><input type="checkbox"/> <b>No.</b> Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 2, column (b) .....                                                                                                                                                                                                | <b>8</b>  |  |
| <b>9</b>  | Enter the applicable cost of distributions, if any. See instructions .....                                                                                                                                                                                                                                                                                                                                           | <b>9</b>  |  |
| <b>10</b> | Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions .....                                                                                                                                                                                                                                                                                | <b>10</b> |  |
| <b>11</b> | The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0.</b> You must check the box on this line if you check the box on line 22 ..... | <b>11</b> |  |
| <b>12</b> | Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions .....                                                                                                                                                                                                                                       | <b>12</b> |  |
| <b>13</b> | Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions .....                                                                                                                                                                                                                                                                                  | <b>13</b> |  |
| <b>14</b> | <b>Total repayment.</b> Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions .....                                                                                                                                                                                                                              | <b>14</b> |  |
| <b>15</b> | <b>Amount subject to tax this year.</b> Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions .....                                                                                                                                                                                                 | <b>15</b> |  |

**Part III Qualified Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs for the Coronavirus and Disaster(s) Listed in Item C**

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

|           |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |          |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>16</b> | Did you enter an amount on line 3, column (b), or line 4, column (b)?<br><input type="checkbox"/> <b>Yes.</b> Go to line 17. <input checked="" type="checkbox"/> <b>No.</b> Skip lines 17 through 22, and go to line 23.                                                                                                                                                                                             |           |          |
| <b>17</b> | Did you receive a qualified disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 and 19, and go to line 20.                                                                                                                         |           |          |
| <b>18</b> | Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b .....                                                                                                   | <b>18</b> |          |
| <b>19</b> | Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b .....                                                                                                   | <b>19</b> |          |
| <b>20</b> | Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606 .....                                                                                                                                                                                                                                                                                                   | <b>20</b> |          |
| <b>21</b> | Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions .....                                                                                                                                                                                                                                                                                                              | <b>21</b> |          |
| <b>22</b> | The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0.</b> You must check the box on this line if you check the box on line 11 ..... | <b>22</b> |          |
| <b>23</b> | Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions .....                                                                                                                                                                                                                                                                  | <b>23</b> |          |
| <b>24</b> | Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions .....                                                                                                                                                                                                                                                                                                             | <b>24</b> |          |
| <b>25</b> | <b>Total repayment.</b> Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions .....                                                                                                                                                                                                                                                         | <b>25</b> |          |
| <b>26</b> | <b>Amount subject to tax.</b> Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions .....                                                                                                                                                                                                           | <b>26</b> | <b>0</b> |

**Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C**

*Before you begin:* Complete this year's Form 8606, Nondeductible IRAs, if required.

**Caution:** Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for the purchase or construction of a main home in the area of a disaster listed in item C earlier. You can only repay the distribution during the disaster's qualified distribution repayment period (see *Qualified distribution repayment period* in the instructions). If you are allowed to repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

**Part IV Disaster Table.** Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified distributions in this part.

| Disaster FEMA number* | Disaster beginning date* | Disaster ending date* |
|-----------------------|--------------------------|-----------------------|
|                       |                          |                       |

\* Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the FEMA number, Disaster beginning date, and Disaster ending date for the disaster(s) listed in item C.

Date first distribution received this year \_\_\_\_\_ Date last distribution received this year \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <p><b>27</b> Did you receive a qualified distribution, for the purchase or construction of a main home in the area of a disaster listed in the Part IV Disaster Table earlier, that is from a traditional, SEP, SIMPLE, or Roth IRA and that is required to be reported on this year's Form 8606?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here.</p> <p><input type="checkbox"/> <b>No.</b> Go to line 28.</p> <p><b>28</b> Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home in the area of disaster(s) listed in the Part IV Disaster Table. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any .....</p> <p><b>29</b> Enter the applicable cost of distributions, if any. See instructions .....</p> <p><b>30</b> Subtract line 29 from line 28 .....</p> <p><b>31</b> Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions .....</p> <p><b>32</b> <b>Taxable amount.</b> Subtract line 31 from line 30. If the distribution is:</p> <ul style="list-style-type: none"> <li>• From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR.</li> <li>• From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.</li> </ul> <p><b>Note:</b> You may be subject to an additional tax on the amount on line 32. See instructions.</p> | <p>28</p> <hr/> <p>29</p> <hr/> <p>30</p> <hr/> <p>31</p> <hr/> <p>32</p> <hr/> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|

Form **1040****Form 8915 Qualified Disaster Distributions and Repayments**

# 2022

Name

HOWARD COATES

Taxpayer Identification Number

Disaster year: 2020

Form: 8915-F (2020)

- ☐ Elected not to spread the taxable amount over 3 years  
Entire taxable amount is included in income in the year of distribution.
- ☐ Date of death is present in year:  
All remaining taxable amounts are included in income in the year of death.

### Pension Distributions, Repayments and Taxable Amounts

|                         | Distributions and Repayments |  |  | Total |
|-------------------------|------------------------------|--|--|-------|
|                         |                              |  |  |       |
| Qualified distributions |                              |  |  |       |
| Pension                 |                              |  |  |       |
| Repayments made         |                              |  |  |       |

| Tax<br>Year  | Year of distribution(s) |  |  | Total<br>Taxable | Excess PY<br>Repay | Cur Yr<br>Repay | Subtotal | Net<br>Taxable |
|--------------|-------------------------|--|--|------------------|--------------------|-----------------|----------|----------------|
|              |                         |  |  |                  |                    |                 |          |                |
|              |                         |  |  |                  |                    |                 |          |                |
|              |                         |  |  |                  |                    |                 |          |                |
|              |                         |  |  |                  |                    |                 |          |                |
|              |                         |  |  |                  |                    |                 |          |                |
|              |                         |  |  |                  |                    |                 |          |                |
| <b>Total</b> |                         |  |  |                  |                    |                 |          |                |

## Traditional, SEP, SIMPLE, and Roth IRA Distributions, Repayments and Taxable Amounts

|                                 | Distributions and Repayments |      |      | Total  |
|---------------------------------|------------------------------|------|------|--------|
|                                 | 2020                         | 2021 | 2022 |        |
| <b>Qualified distributions</b>  |                              |      |      |        |
| Traditional, SEP and SIMPLE IRA | 69,000                       |      |      | 69,000 |
| Roth IRA                        |                              |      |      |        |
| Repayments made                 | 69,000                       |      |      | 69,000 |

| Tax Year     | Year of distribution(s) |      |      | Total Taxable | Excess PY Repay | Cur Yr Repay | Subtotal | Net Taxable |
|--------------|-------------------------|------|------|---------------|-----------------|--------------|----------|-------------|
|              | 2020                    | 2021 | 2022 |               |                 |              |          |             |
| 2020         |                         |      |      |               |                 | 69,000       | - 69,000 |             |
| 2021         |                         |      |      |               | 69,000          |              | - 69,000 |             |
| 2022         |                         |      |      |               | 69,000          |              | - 69,000 |             |
| 2023         |                         |      |      |               | 69,000          |              | - 69,000 |             |
| 2024         |                         |      |      |               | 69,000          |              | - 69,000 |             |
| <b>Total</b> |                         |      |      |               |                 | 69,000       |          |             |

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<br><b>HOWARD</b>                                          |  | Last name<br><b>COATES</b>                  |  | Taxpayer social security number<br>[REDACTED] |                                                                                                     |
| If a joint return, spouse's first name and initial<br>[REDACTED]                          |  | Last name<br><b>COATES</b>                  |  | Spouse's social security number<br>[REDACTED] |                                                                                                     |
| Home address (number and street). If you have a P.O. box, see instructions.<br>[REDACTED] |  |                                             |  | Apt. no.                                      | Presidential Election Campaign<br>Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> |
| City, town or post office, state, and ZIP code.<br>[REDACTED]                             |  |                                             |  |                                               |                                                                                                     |
| Foreign country name<br>[REDACTED]                                                        |  | Foreign province/state/county<br>[REDACTED] |  | Foreign postal code<br>[REDACTED]             |                                                                                                     |

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

|                                                                                                                             |                                                         |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| <b>6a</b> <input checked="" type="checkbox"/> Taxpayer. If someone can claim you as a dependent, <b>do not</b> check box 6a | Boxes checked on 6a and 6b ..... <b>2</b>               |
| <b>b</b> <input checked="" type="checkbox"/> Spouse                                                                         | Children on 6c who lived with you ..... <b>2</b>        |
|                                                                                                                             | Children on 6c who did not live with you ..... <b>2</b> |
|                                                                                                                             | Dependents on 6c not entered above ..... <b>2</b>       |
|                                                                                                                             | Total. Add lines above ..... <b>2</b>                   |

| 6c Dependents: |           |                            | (4) , if qualifies for  |                  | If more than four dependents, here <input type="checkbox"/> |
|----------------|-----------|----------------------------|-------------------------|------------------|-------------------------------------------------------------|
| (1) First name | Last name | (2) Social security number | (3) Relationship to you | Child tax credit |                                                             |
|                |           |                            |                         |                  |                                                             |
|                |           |                            |                         |                  |                                                             |
|                |           |                            |                         |                  |                                                             |
|                |           |                            |                         |                  |                                                             |

|                                                                                                                |                                                                                                                                        |                         |                |                |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------|----------------|
| <b>Income</b><br>(Schedule 1)                                                                                  | <b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2                                                                                | <b>7</b>                | <b>199,620</b> |                |
|                                                                                                                | <b>8a</b> Taxable interest. Attach Schedule B if required                                                                              | <b>8a</b>               | <b>4,248</b>   |                |
|                                                                                                                | <b>b</b> Tax-exempt interest. Do not include on line 8a                                                                                | <b>8b</b>               |                |                |
|                                                                                                                | <b>9a</b> Ordinary dividends. Attach Schedule B if required                                                                            | <b>9a</b>               | <b>3,179</b>   |                |
|                                                                                                                | <b>b</b> Qualified dividends                                                                                                           | <b>9b</b>               | <b>2,162</b>   |                |
|                                                                                                                | <b>10</b> Taxable refunds, credits, or offsets of state and local income taxes                                                         | <b>10</b>               |                |                |
|                                                                                                                | <b>11</b> Alimony received                                                                                                             | <b>11</b>               |                |                |
|                                                                                                                | <b>12</b> Business income or (loss). Attach Schedule C or C-EZ                                                                         | <b>12</b>               |                |                |
|                                                                                                                | <b>13</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>                  | <b>13</b>               | <b>242,230</b> |                |
|                                                                                                                | <b>14</b> Other gains or (losses). Attach Form 4797                                                                                    | <b>14</b>               |                |                |
| <b>15a</b> IRA distributions                                                                                   | <b>15a</b>                                                                                                                             | <b>b</b> Taxable amount | <b>15b</b>     | <b>34,850</b>  |
| <b>16a</b> Pensions and annuities                                                                              | <b>16a</b>                                                                                                                             | <b>b</b> Taxable amount | <b>16b</b>     |                |
| <b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E          | <b>17</b>                                                                                                                              |                         | <b>17</b>      | <b>-12,031</b> |
| <b>18</b> Farm income or (loss). Attach Schedule F                                                             | <b>18</b>                                                                                                                              |                         | <b>18</b>      |                |
| <b>19</b> Unemployment compensation                                                                            | <b>19</b>                                                                                                                              |                         | <b>19</b>      |                |
| <b>20a</b> Social security benefits                                                                            | <b>20a</b>                                                                                                                             | <b>b</b> Taxable amount | <b>20b</b>     |                |
| <b>21</b> Other income. List type and amount                                                                   | <b>21</b>                                                                                                                              |                         | <b>21</b>      |                |
| <b>22</b> Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> | <b>22</b>                                                                                                                              |                         | <b>22</b>      | <b>472,096</b> |
| <b>Adjusted Gross Income</b><br>(Schedule 1)                                                                   | <b>23</b> Educator expenses                                                                                                            | <b>23</b>               |                |                |
|                                                                                                                | <b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | <b>24</b>               |                |                |
|                                                                                                                | <b>25</b> Health savings account deduction. Attach Form 8889                                                                           | <b>25</b>               |                |                |
|                                                                                                                | <b>26</b> Moving expenses. Attach Form 3903                                                                                            | <b>26</b>               |                |                |
|                                                                                                                | <b>27</b> Deductible part of self-employment tax. Attach Schedule SE                                                                   | <b>27</b>               |                |                |
|                                                                                                                | <b>28</b> Self-employed SEP, SIMPLE, and qualified plans                                                                               | <b>28</b>               |                |                |
|                                                                                                                | <b>29</b> Self-employed health insurance deduction                                                                                     | <b>29</b>               |                |                |
|                                                                                                                | <b>30</b> Penalty on early withdrawal of savings                                                                                       | <b>30</b>               |                |                |
|                                                                                                                | <b>31a</b> Alimony paid <b>b</b> Recipient's SSN u                                                                                     | <b>31a</b>              |                |                |
|                                                                                                                | <b>32</b> IRA deduction                                                                                                                | <b>32</b>               |                |                |
|                                                                                                                | <b>33</b> Student loan interest deduction                                                                                              | <b>33</b>               |                |                |
|                                                                                                                | <b>34</b> Reserved for future use                                                                                                      | <b>34</b>               |                |                |
|                                                                                                                | <b>35</b> Reserved for future use                                                                                                      | <b>35</b>               |                |                |
|                                                                                                                | <b>36</b> Add lines 23 through 35                                                                                                      | <b>36</b>               |                |                |
|                                                                                                                | <b>37</b> Subtract line 36 from line 22. This is your <b>adjusted gross income</b>                                                     | <b>37</b>               |                | <b>472,096</b> |

| Form                                                                                                                                                                                                                                                                                                 | 1040                                                                                                                                                                                                                                | Tax Return Reconciliation Worksheet, Page 2 | 2022    |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------|--|
| Name <b>HOWARD &amp; [REDACTED] COATES</b>                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                     | Tp TIN [REDACTED]                           |         |  |
| <b>Tax and Credits</b><br>(Schedules 2, 3)                                                                                                                                                                                                                                                           | 38 Amount from line 37 (adjusted gross income)                                                                                                                                                                                      | 38                                          | 472,096 |  |
|                                                                                                                                                                                                                                                                                                      | 39a Check <input type="checkbox"/> You were born before January 2, 1958, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1958, <input type="checkbox"/> 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 <input type="checkbox"/>                                                                                                           |                                             |         |  |
|                                                                                                                                                                                                                                                                                                      | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)                                                                                                                                               | 40                                          | 25,900  |  |
|                                                                                                                                                                                                                                                                                                      | 41 Subtract line 40 and 40b from line 38                                                                                                                                                                                            | 41                                          | 446,196 |  |
|                                                                                                                                                                                                                                                                                                      | 42 Qualified business income deduction (see instructions)                                                                                                                                                                           | 42                                          | 90      |  |
|                                                                                                                                                                                                                                                                                                      | 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-                                                                                                                                        | 43                                          | 446,106 |  |
|                                                                                                                                                                                                                                                                                                      | 44 Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>                                                                                     | 44                                          | 78,949  |  |
|                                                                                                                                                                                                                                                                                                      | 45 Alternative minimum tax (see instructions). Attach Form 6251                                                                                                                                                                     | 45                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 46 Excess advance premium tax credit repayment. Attach Form 8962                                                                                                                                                                    | 46                                          |         |  |
| <b>Standard Deduction for—</b><br>• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.<br>• All others:<br>Single or Married filing separately, \$12,950<br>Married filing jointly or Qualifying widow(er), \$25,900<br>Head of household, \$19,400 | 47 Add lines 44, 45, and 46                                                                                                                                                                                                         | 47                                          | 78,949  |  |
|                                                                                                                                                                                                                                                                                                      | 48 Foreign tax credit. Attach Form 1116 if required                                                                                                                                                                                 | 48                                          | 6       |  |
|                                                                                                                                                                                                                                                                                                      | 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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>                                                                                                               | 54                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 55 Add lines 48 through 54. These are your total credits                                                                                                                                                                            | 55                                          | 6       |  |
|                                                                                                                                                                                                                                                                                                      | 56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-                                                                                                                                                        | 56                                          | 78,943  |  |
| <b>Other Taxes</b><br>(Schedule 2)                                                                                                                                                                                                                                                                   | 57 Self-employment tax. Attach Schedule SE                                                                                                                                                                                          | 57                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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                                         |         |  |
|                                                                                                                                                                                                                                                                                                      | 61 Taxes from: a <input type="checkbox"/> Form 8969 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) Form 8960                                                                | 61                                          | 1,050   |  |
|                                                                                                                                                                                                                                                                                                      | 62 Section 965 net tax liability installment from Form 965-A                                                                                                                                                                        | 62                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 63 Add lines 56 through 61. This is your total tax                                                                                                                                                                                  | 63                                          | 79,993  |  |
|                                                                                                                                                                                                                                                                                                      | 64 Federal income tax withheld from:                                                                                                                                                                                                |                                             |         |  |
|                                                                                                                                                                                                                                                                                                      | a Form(s) W-2                                                                                                                                                                                                                       | 64a                                         | 23,842  |  |
| b Form(s) 1099                                                                                                                                                                                                                                                                                       | 64b                                                                                                                                                                                                                                 |                                             |         |  |
| c Other forms                                                                                                                                                                                                                                                                                        | 64c                                                                                                                                                                                                                                 |                                             |         |  |
| <b>Payments</b><br>(Schedule 3)                                                                                                                                                                                                                                                                      | 65 2022 estimated tax payments and amount applied from 2021 return                                                                                                                                                                  | 65                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 66 Earned income credit (EIC)                                                                                                                                                                                                       | 66                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 67 Additional child tax credit. Attach Schedule 8812                                                                                                                                                                                | 67                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 68 American opportunity credit from Form 8863, line 8                                                                                                                                                                               | 68                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 69 Recovery rebate credit                                                                                                                                                                                                           | 69                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 70 Net premium tax credit. Attach Form 8962                                                                                                                                                                                         | 70                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 71 Amount paid with request for extension to file                                                                                                                                                                                   | 71                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 72 Excess social security and tier 1 RRTA tax withheld                                                                                                                                                                              | 72                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 73 Credit for federal tax on fuels. Attach Form 4136                                                                                                                                                                                | 73                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 74 Other payments and refundable credits                                                                                                                                                                                            | 74                                          |         |  |
| 75 Total pymts. Add lines 64 - 74.                                                                                                                                                                                                                                                                   | 75                                                                                                                                                                                                                                  | 23,842                                      |         |  |
| <b>Refund</b>                                                                                                                                                                                                                                                                                        | 76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid                                                                                                                                  | 76                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here u <input type="checkbox"/>                                                                                                                     | 77a                                         |         |  |
| <b>Amount You Owe</b>                                                                                                                                                                                                                                                                                | 78 Amount of line 76 you want applied to your 2023 estimated tax u                                                                                                                                                                  | 78                                          |         |  |
|                                                                                                                                                                                                                                                                                                      | 79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions u                                                                                                                                     | 79                                          | 56,183  |  |
| 80 Estimated tax penalty (see instructions)                                                                                                                                                                                                                                                          | 80                                                                                                                                                                                                                                  | 32                                          |         |  |
| <b>Int/Pen</b> Date filed Int Fail to file Fail to pay Total                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                     |                                             |         |  |
| <b>Third Party Designee</b>                                                                                                                                                                                                                                                                          | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Personal identification no. (PIN) u [REDACTED]     |                                             |         |  |
|                                                                                                                                                                                                                                                                                                      | Designee's Name u <b>LEEANN GIES</b> Phone no. u [REDACTED]                                                                                                                                                                         |                                             |         |  |
| <b>Other Info</b>                                                                                                                                                                                                                                                                                    | Taxpayer Daytime phone number Taxpayer: Occupation <b>JUDGE</b> IRS Identity Protection PIN                                                                                                                                         |                                             |         |  |
|                                                                                                                                                                                                                                                                                                      | Spouse: Occupation <b>ADMINISTRATOR</b> IRS Identity Protection PIN                                                                                                                                                                 |                                             |         |  |
| <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Email address                                                                                                                                                                                                                      |                                                                                                                                                                                                                                     |                                             |         |  |

Statement 1 - Schedule E, Page 2, Line 28

| Name                         | P For S |   | EIN | Basis Comp Not at Required Risk |     | Passive Loss | Passive Income | Nonpass Loss | Sec 179 Deduct | Nonpass Income |
|------------------------------|---------|---|-----|---------------------------------|-----|--------------|----------------|--------------|----------------|----------------|
|                              | P       | S |     | For                             | Ptr |              |                |              |                |                |
| COATES REALTY INVESTMENTS IN | S       |   |     | X                               |     |              |                |              |                |                |
| 11589 CARIBEE PT LLC         | P       |   |     |                                 |     |              | \$             | 831          | \$             | \$             |
| Rental Real Estate           | P       |   |     |                                 |     |              |                | 5,599        |                |                |
| 11589 CARIBEE PT LLC         | P       |   |     |                                 |     |              |                |              |                |                |
| Rental Real Estate           | P       |   |     |                                 |     |              |                | 5,599        |                |                |
| SUNOCO LP                    | P       |   |     |                                 |     |              |                |              |                |                |
| SUNOCO LP                    | P       |   |     |                                 |     |              |                |              |                |                |
| Rental Real Estate           | P       |   |     |                                 |     |              |                |              |                |                |
| SUNOCO LP                    | P       |   |     |                                 |     |              |                |              |                |                |
| Total                        |         |   |     |                                 |     |              | \$             | 12,029       | \$             | \$             |