

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/27/2023

General Information

Name: David Lee Constantine

Address: 640 Jasmine Rd, Altamonte Spg, FL 32701

PID 44808

County: Seminole

AGENCY INFORMATION

Organization	Suborganization	Title
East Central Florida Regional Planning Council	ECFRPC Council Board	Seminole County BOCC
Seminole County	Elected Constitutional Officer	Seminole County BOCC

Net Worth

My Net Worth as of December 31, 2022 was \$ 2,093,478.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 45,646.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
IRA	\$ 255,951.00
Investment Account	\$ 568,383.00
Seacoast Bank (various personal accounts)	\$ 531,287.00
Private Homes (640 Jasmine Road and 1860 Lake Villas)	\$ 692,211.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

Business Entity	Major Sources of Business Income	Address	Principal Business Activity of Source

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

N/A

Training

☒ I certify that I have completed the required training under Section 112.3142, F.S.

☐ Required training under Section 112.3142, F.S., not applicable to filer 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.

David Lee Constantine

Digitally signed: 06/27/2023

Filed with COE: 06/27/2023

1040**Federal Return Summary****2022**

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINETax Form **1040**Filing Status **SGL**Tax Method Used **QUAL DIV CAP GAIN WRK**

Dependents

Income

Salaries & wages	92,408
Taxable interest income	2,630
Tax exempt interest	5,155
Dividend income	441
Qualified dividends	441
Taxable state/local refunds	
Alimony received	
Business income/-loss	33,754
Capital gain/-loss	40,831
Other gain/-loss (Form 4797)	
Taxable IRA distributions	
Taxable pension distributions	
Rental, royalty, partnership, etc. income/-loss	2,009
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	28,027
Other income	
Total income	200,100

Adjustments

Moving expenses	
Deductible part of self-employment tax	2,385
SEP, SIMPLE, and qualified plan deduction	6,274
Self-employed health insurance deduction	
Alimony paid	
IRA deduction	
Student loan interest deduction	
Other adjustments	
Total adjustments	8,659
Adjusted gross income	191,441

Deductions

Medical and Dental expenses	
Taxes paid	
Interest paid	
Charitable contributions	
Other itemized deductions	
Total itemized deductions	
or, Standard deduction	14,700
Taxable income before Qual Bus Inc Ded (QBID)	176,741
QBID	3,765
Taxable income	172,976

Tax Computation

Regular tax	31,635
Alternative minimum tax	
Excess advance premium tax credit	
Total tax before credits	31,635
Child and dependent care credit	
Education credits	
Other credits	5
Total credits	5
Tax after credits	31,630
Self-employment tax	4,769
Additional tax on IRAs, etc.	
Other taxes	
Total tax	36,399

Payments

Federal income tax withheld	14,990
Estimated payments	9,200
Other payments/credits	
Total payments	24,190

Refund/Amount Due

Amount overpaid	
Overpayment applied	
Form 2210 penalty	
Amount due/-refund	12,209
Failure to file penalty	
Failure to pay penalty	
Late filing interest	
Net amount due/-refund	12,209

2023 Estimates

1st quarter	4,100
2nd quarter	4,100
3rd quarter	4,100
4th quarter	4,100
Total Estimates	16,400

Tax Rates

Marginal tax rate - Ordinary income*	24.0 %
Marginal tax rate - Capital income*	15.0 %
Effective tax rate	21.0 %

* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

Form 1040	Return Carryover Summary	2022
Name DAVID LEE CONSTANTINE		Taxpayer Identification Number

Activity/Form	Unit	Description	Carryover to 2023
1116	1	PASSIVE INCOME FOREIGN TAX CREDIT AMT	27

March 24, 2023

CONFIDENTIAL

DAVID LEE CONSTANTINE
640 JASMINE ROAD
ALTAMONTE SPRINGS, FL 32701-4807

Dear Lee:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Individual Income Tax Return (Form 1040)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Contributions to DAVID LEE's Simplified Employee Pension (SEP) plan of \$6,274 have been deducted on Form 1040. The contribution must be made no later than April 18, 2023.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Felsing LLC

Filing Instructions
Electronically Filed
Form 1040 US Individual Income Tax Return

With
Form 1040-V Payment Voucher
Form 8879 IRS e-file Signature Authorization

Taxable Year Ended December 31, 2022

Name: DAVID LEE CONSTANTINE

Date Due: April 18, 2023

Remittance: A check in the amount of \$12,209 should be made payable to the United States Treasury and included with the voucher. Write "S.S.N. [REDACTED] 2022 Form 1040" and your daytime phone number on the check.

Do not attach your payment to Form 1040-V. Instead place them loose in the envelope.

Mail To: Internal Revenue Service
P.O. Box 1214
Charlotte, NC 28201-1214

Include Form 1040-V with your check.

Signature: Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization and mail it as soon as possible to:

Felsing LLC
1419 Gene Street
Winter Park, FL 32789

***Important:* Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.**

Retain a copy of the signed and dated Form 8879 for your records.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

Filing Instructions

Form(s) 1040-ES - Estimated Tax Payments

Taxable Year Ended December 31, 2023

Name: DAVID LEE CONSTANTINE

Instructions : Your required 2023 Federal estimated tax payments are as follows:

Due Date	Remittance
4/18/23	\$4,100
6/15/23	\$4,100
9/15/23	\$4,100
1/16/24	\$4,100

Each payment is to be accompanied by a completed Form 1040-ES payment voucher. Make each check payable to the United States Treasury. Write your social security number and "2023 Form 1040-ES" on the check.

Mail To: Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue ServiceCalendar Year -
Due April 18, 2023**2023 Form 1040-ES Payment Voucher 1**

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

4,100

FDIA1901L 07/27/20

1022

D CONSTANTINE

640 JASMINE ROAD
ALTAMONTE SPRINGS

FL 32701-4807

INTERNAL REVENUE SERVICE
P.O. BOX 1300
CHARLOTTE, NC 28201-1300

Form 1040-ES Estimated Tax for Individuals
(on bottom of page)

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year -
Due June 15, 2023

2023 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order ▶	4,100
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FDIA1901L 07/27/20 1022

D CONSTANTINE

640 JASMINE ROAD
ALTAMONTE SPRINGS FL 32701-4807

INTERNAL REVENUE SERVICE
P.O. BOX 1300
CHARLOTTE, NC 28201-1300

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue ServiceCalendar Year -
Due Sept. 15, 2023**2023 Form 1040-ES Payment Voucher 3**

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

4,100

FDIA1901L 07/27/20

1022

D CONSTANTINE

640 JASMINE ROAD
ALTAMONTE SPRINGS

FL 32701-4807

INTERNAL REVENUE SERVICE
P.O. BOX 1300
CHARLOTTE, NC 28201-1300

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year -
Due Jan. 16, 2024

2023 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

4,100

FDIA1901L 07/27/20

1022

D CONSTANTINE

640 JASMINE ROAD
ALTAMONTE SPRINGS

FL 32701-4807

INTERNAL REVENUE SERVICE
P.O. BOX 1300
CHARLOTTE, NC 28201-1300

Form **1040****Estimated Tax Payments Worksheet****2023**

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Summary of Estimated Tax Payments

Voucher	(a) Due Date	(b) Total Estimate Amount	(c) 2022 Overpayment Applied	(d) Estimate Amt Paid	(e) Balance due Column b - Columns c & d	(f) Date paid	(g) Amount paid
1	04/18/23	4,100			4,100		
2	06/15/23	4,100			4,100		
3	09/15/23	4,100			4,100		
4	01/16/24	4,100			4,100		
Total		16,400			16,400		

Calculation of 1040-ES Payments

If adjusting current year amounts, then complete lines 1 through 9. Otherwise, skip to line 10.

1. Taxpayer self-employment income adjustment. 1. _____
2. Spouse self-employment income adjustment. 2. _____
3. Other adjustments to adjusted gross income. 3. _____
4. Computed adjustments to adjusted gross income. 4. _____
5. **Add lines 1 through 4.** Total adjustments to adjusted gross income. 5. _____
6. Computed adjustments to self-employment tax. 6. _____
7. Computed adjustments to income tax. 7. _____
8. Other planned adjustments to taxes/credits. 8. _____
9. **Add lines 6 through 8.** Total Planned tax adjustments. 9. _____
10. Enter Total Tax from Form 1040, 1040-SR, or 1040-NR, line 24. 10. _____
11. **Add lines 9 and 10.** Total adjusted tax before adjustments. 11. _____
12. Allowed adjustments from Form 1040-ES Instructions:
 - a. Unreported SS, Medicare tax, and RRTA tax. 12a. _____
 - b. Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, and excess accumulations in retirement plans. 12b. _____
 - c. Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest. 12c. _____
 - d. Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136. 12d. _____
- Add Lines 12a through 12d.** Total allowed adjustments. 12. _____
13. **Subtract line 12 from line 11.** 2022 Estimated Tax. 13. _____
14. Enter 2022 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C.) 14. _____
15. Enter adjustment(s) to withholding. 15. _____
16. **Estimated 2022 Tax, including adjustments.**
 - a. Based upon adjusted 2022 Tax (line 13 - lines 14 and 15). 16a. _____
 - b. Based upon projected 2023 tax. 16b. **16,098**
- Enter amount from 16a or 16b. 16. **16,098**
17. Enter 2022 overpayment applied to 2023 estimates from Form 1040, 1040-SR, or 1040-NR, line 36. 17. _____
18. Enter amounts already paid towards 2023 estimates. 18. _____
19. **Subtract lines 17 and 18 from line 16.** 19. **16,098**
20. Enter Rounding adjustment. 20. **302**
21. **Add lines 19 and 20.** Balance of Estimated Tax for 2023. 21. **16,400**

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

▶ ERO must obtain and retain completed Form 8879.

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

Submission Identification Number (SID) ▶

Taxpayer's name

DAVID LEE CONSTANTINE

Social security number

Spouse's name

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	191,441
2	Total tax	2	36,399
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	14,990
4	Amount you want refunded to you	4	
5	Amount you owe	5	12,209

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 **FELSING 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 ▶ _____ Date ▶ **03/24/23****Spouse's PIN: check one box only**

☐ I authorize _____ 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 ▶ _____

Date ▶ _____

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ **03/24/23**

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)

Taxpayer Name DAVID LEE CONSTANTINE
 Spouse Name _____

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN XXXXXXXXXX

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

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. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or 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 my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Date (all numerics) 03/24/23

Taxpayer's PIN (enter five numbers, other than all zeroes) XXXXXX

Spouse's PIN (enter five numbers, other than all zeroes) _____

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

 Signature of person claiming refund

 Date

2022 Form 1040-VDepartment 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 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 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^{xx/100}").

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, 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.

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.

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 for payment options and information.

OMB No. 1545-0074

2022

Print or type	1 Your social security number (SSN) (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"		12,209	
	4 Your first name and middle initial DAVID LEE				Last name CONSTANTINE			
	If a joint return, spouse's first name and middle initial				Last name			
	Home address (number and street) 640 JASMINE ROAD		Apt. no.		City, town, or post office. If you have a foreign address, also complete spaces below. ALTAMONTE SPRINGS		State FL	ZIP code 32701-4807
	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 DAVID LEE	Last name CONSTANTINE	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 640 JASMINE ROAD		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
City, town or post office. If you have a foreign address, also complete spaces below. ALTAMONTE SPRINGS		State FL	
Foreign country name		Foreign postal code	
Foreign province/state/county		ZIP code 32701-4807	☒ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

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

Age/Blindness You: ☒ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(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 ☐	(1) First name Last name			Child tax credit	Credit for other dependents

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for — • Single or Married filing separately, \$12,950 • Married filing jointly or Qualifying surviving spouse, \$25,900 • Head of household, \$19,400 • If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	92,408	
	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	92,408	
	2a Tax-exempt interest 2a 5,155	2b Taxable interest	2b	2,630
	3a Qualified dividends 3a 441	b Ordinary dividends	3b	441
	4a IRA distributions 4a	b Taxable amount	4b	
	5a Pensions and annuities 5a	b Taxable amount	5b	
	6a Soc. sec. ben. 6a 32,973	b Taxable amount	6b	28,027
c If you elect to use the lump-sum election method, check here (see instructions) ☐				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	40,831		
8 Other income from Schedule 1, line 10	8	35,763		
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	200,100		
10 Adjustments to income from Schedule 1, line 26	10	8,659		
11 Subtract line 10 from line 9. This is your adjusted gross income	11	191,441		
12 Standard deduction or itemized deductions (from Schedule A)	12	14,700		
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	3,765		
14 Add lines 12 and 13	14	18,465		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	172,976		

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

Form **1040** (2022)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	31,635
3	☐	17	
17	Amount from Schedule 2, line 3	18	31,635
18	Add lines 16 and 17	19	
19	Child tax credit or credit for other dependents from Schedule 8812	20	5
20	Amount from Schedule 3, line 8	21	5
21	Add lines 19 and 20	22	31,630
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	4,769
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	36,399
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	14,990
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	14,990
26	2022 estimated tax payments and amount applied from 2021 return	26	9,200
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	24,190

RefundIf you have a qualifying child, attach Sch. EIC.
Direct deposit?
See instructions.

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

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	12,209
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name **DEBRA J. BACKER** Phone no. **407-412-9299** Personal identification number (PIN) ☐

Sign HereJoint 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.)
		REAL ESTATE	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
		DEBRA J. BACKER		03/24/23	P01419865	

Paid Preparer Use Only

Firm's name	Firm's address	Firm's EIN	Phone no.
FELSING LLC	1419 GENE STREET WINTER PARK FL 32789	46-2899981	407-412-9299

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

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **01**

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

DAVID LEE CONSTANTINE

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	33,754
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	2,009
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	35,763

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	2,385
16	Self-employed SEP, SIMPLE, and qualified plans	16	6,274
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	8,659

Schedule 1 (Form 1040) 2022

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **02**

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

DAVID LEE CONSTANTINE

Your social security number

Part I Tax

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

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE	4	4,769
5 Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6 Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7 Total additional social security and Medicare tax. Add lines 5 and 6	7	
8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9 Household employment taxes. Attach Schedule H	9	
10 Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11 Additional Medicare Tax. Attach Form 8959	11	
12 Net investment income tax. Attach Form 8960	12	
13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14 Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16 Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount: _____	17a		
b Recapture of federal mortgage subsidy, if you sold your home see instructions _____	17b		
c Additional tax on HSA distributions. Attach Form 8889 _____	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 _____	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853 _____	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 _____	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property _____	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A _____	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A _____	17i		
j Section 72(m)(5) excess benefits tax _____	17j		
k Golden parachute payments _____	17k		
l Tax on accumulation distribution of trusts _____	17l		
m Excise tax on insider stock compensation from an expatriated corporation _____	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 _____	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR _____	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund _____	17p		
q Any interest from Form 8621, line 24 _____	17q		
z Any other taxes. List type and amount: _____	17z		
18 Total additional taxes. Add lines 17a through 17z _____		18	
19 Reserved for future use _____		19	
20 Section 965 net tax liability installment from Form 965-A _____	20		
21 Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b _____		21	4,769

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

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **03**

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

Your social security number

DAVID LEE CONSTANTINE**Part I Nonrefundable Credits**

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

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service**Interest and Ordinary Dividends**Go to www.irs.gov/ScheduleB for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022Attachment
Sequence No. **08**

Name(s) shown on return

DAVID LEE CONSTANTINE

Your social security number

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

SEACOAST NATIONAL BANK**NOMINEE****TD AMERITRADE****TAXABLE INTEREST INCOME****TAX-EXEMPT INTEREST****TD AMERITRADE****TD AMERITRADE****OID****TD AMERITRADE****ACQ PREM****** SUBTOTAL ******TAX-EXEMPT INTEREST****Amount****2,161****-1****470****6,606****-1,451****129****-129****7,785****-5,155**

- 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

2,630**2,630**

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:

TD AMERITRADE**441**

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

441

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 TrustsCaution: 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**

SCHEDULE C

(Form 1040)

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

(Sole Proprietorship)

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

OMB No. 1545-0074

2022Attachment
Sequence No. **09**

Name of proprietor

DAVID LEE CONSTANTINE

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**CONSULTANT****B** Enter code from instructions**541600****C** Business name. If no separate business name, leave blank.**DAVID LEE CONSTANTINE, LLC****D** Employer ID number (EIN) (see instr.)**26-0239735****E** Business address (including suite or room no.) **640 JASMINE ROAD**City, town or post office, state, and ZIP code **ALTAMONTE SPRINGS FL 32701-4807****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____**G** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2022, check here ☐**I** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	41,600
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	41,600
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	41,600
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	41,600

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	4,952	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	139
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	411
b Other	16b		b Deductible meals (see instructions)	24b	1,110
17 Legal and professional services	17	655	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	579
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			28	7,846
29 Tentative profit or (loss). Subtract line 28 from line 7	29			29	33,754
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			31	33,754
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a	☐	32b	☐	All investment is at risk. Some investment is not at risk.

DAVID LEE CONSTANTINE

Schedule C (Form 1040) 2022

CONSULTANT

Page 2

Part III	Cost of Goods Sold (see instructions)
-----------------	--

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

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

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

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

43 When did you place your vehicle in service for business purposes? (month/day/year) 01/01/11

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

a Business 8,186 **b Commuting (see instructions)** _____ **c Other** _____

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

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

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

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

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

INTERNET / COMMUNICATIONS

579

48	Total other expenses. Enter here and on line 27a	48	579
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SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

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

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2022Attachment
Sequence No. **12**

Name(s) shown on return

DAVID LEE CONSTANTINE

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 0

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	199,533	104,912	0	94,621
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (53,790)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 40,831

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

Schedule D (Form 1040) 2022

DAVID LEE CONSTANTINE

Schedule D (Form 1040) 2022

Page 2

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	40,831
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 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

DAVID LEE CONSTANTINE

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

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

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SEE ATTACHED -	TD AMERITADE #8096						
		VARIOUS	VARIOUS	199,533	104,912			94,621
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)			199,533	104,912		0	94,621

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.

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

DAVID LEE CONSTANTINE**Part I Income or Loss From Rental Real Estate and Royalties****Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No**B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**1a** Physical address of each property (street, city, state, ZIP code)**A** 186 MAITLAND AVE, #D, ALTAMONTE SPRINGS, FL 32701**B****C****1b** Type of Property
(from list below)**A** 1**B****C****2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.Fair Rental
DaysPersonal Use
Days

QJV

A 365**B****C****Type of Property:**

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Properties:

Income:		A	B	C
3 Rents received	3	21,497		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	7,430		
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	360		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14	5,320		
15 Supplies	15			
16 Taxes	16	2,369		
17 Utilities	17			
18 Depreciation expense or depletion	18	2,932		
19 Other (list) SEE STATEMENT 1	19	1,077		
20 Total expenses. Add lines 5 through 19	20	19,488		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	2,009		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	0		
23a Total of all amounts reported on line 3 for all rental properties	23a	21,497		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d	2,932		
e Total of all amounts reported on line 20 for all properties	23e	19,488		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		2,009	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		2,009	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **17**

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

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

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

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

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

1a

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

1b

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

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

2**33,754**

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

3**33,754**

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

4a**31,172****Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

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

4b

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

4c**31,172**

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

5a

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

5b**0**

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

6**31,172**

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

7**147,000**

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

8a**95,200**

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

8b

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

8c

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

8d**95,200**

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

9**51,800**

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

10**3,865**

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

11**904**

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

12**4,769**

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

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 15****13****2,385****Part II Optional Methods To Figure Net Earnings** (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,060, **or** (b) your net farm profits² were less than \$6,540.

- 14**
- Maximum income for optional methods

14**6,040**

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

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

- 16**
- Subtract line 15 from line 14

16

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

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

Form **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 for instructions and the latest information.

OMB No. 1545-0121

2022Attachment
Sequence No. **19****DAVID LEE CONSTANTINE**

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 (Add cols. A, B, and C.)
		A	OC	B	
i	Enter the name of the foreign country or U.S. possession	VARIOUS			
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				
	DIVIDENDS & INTEREST	56			1a 56
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related:				
a	Certain itemized deductions or standard deduction (see instructions)	14,700			
b	Other ded. (attach stmt.)				
c	Add lines 3a and 3b	14,700			
d	Gross foreign source income (see instructions)	56			
e	Gross income from all sources (see instructions)	281,224			
f	Divide line 3d by line 3e (see instructions)	0.0002			
g	Multiply line 3c by line 3f	3			
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	3			6 3
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 53

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A	1099 TAX					5				5
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										8 5

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

DAVID LEE CONSTANTINE

Form 1116 (2022)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	5		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10			
11	Add lines 9 and 10	11	5		
12	Reduction in foreign taxes (see instructions)	12	()		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		5	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	53		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	53		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	172,976		
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.					
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		0.0003	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions.	20		31,635	
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.					
21	Multiply line 20 by line 19 (maximum amount of credit)	21		10	
22	Increase in limitation (section 960 (c))	22			
23	Add lines 21 and 22	23		10	
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24		5	

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

25	Credit for taxes on section 951A category income	25			
26	Credit for taxes on foreign branch category income	26			
27	Credit for taxes on passive category income	27			
28	Credit for taxes on general category income	28			
29	Credit for taxes on section 901(j) income	29			
30	Credit for taxes on certain income re-sourced by treaty	30			
31	Credit for taxes on lump-sum distributions	31			
32	Add lines 25 through 31	32			
33	Enter the smaller of line 20 or line 32	33		5	
34	Reduction of credit for international boycott operations. See instructions for line 12	34			
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		5	

Form

8995-A**Qualified Business Income Deduction**

OMB No. 1545-2294

2022Attachment
Sequence No. **55A**Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

DAVID LEE CONSTANTINE

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	DAVID LEE CONSTANTINE, LLC	☒	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	21,737		
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	4,347		
4 Allocable share of W-2 wages from the trade, business, or aggregation	0		
5 Multiply line 4 by 50% (0.50)	0		
6 Multiply line 4 by 25% (0.25)	0		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	0		
8 Multiply line 7 by 2.5% (0.025)	0		
9 Add lines 6 and 8	0		
10 Enter the greater of line 5 or line 9	0		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	0		
12 Phased-in reduction. Enter the amount from line 26, if any	3,765		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	3,765		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	3,765		
16 Total qualified business income component. Add all amounts reported on line 15	3,765		

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	4,347	
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19	4,347	
20	Taxable income before qualified business income deduction	20	176,741	
21	Threshold. Enter \$170,050 (\$340,100 if married filing jointly)	21	170,050	
22	Subtract line 21 from line 20	22	6,691	
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23	50,000	
24	Phase-in percentage. Divide line 22 by line 23	24	13.3820 %	
25	Total phase-in reduction. Multiply line 19 by line 24	25	582	
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	3,765	

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	3,765	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	0	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	3,765	
33	Taxable income before qualified business income deduction	33	176,741	
34	Net capital gain. See instructions	34	41,272	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	135,469	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	27,094	
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	3,765	
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	3,765	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

SCHEDULE A
(Form 8995-A)**Specified Service Trades or Businesses**

OMB No. 1545-2294

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

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

DAVID LEE CONSTANTINE

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 if married filing jointly). If your taxable income isn't more than \$170,050 (\$340,100 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$220,050 (\$440,100 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Part I Other Than Publicly Traded Partnerships (PTP)

See instructions before completing Parts I and II.

		A	B	C
1a	Trade or business name	1a DAVID LEE CO		
b	Taxpayer identification number	1b [REDACTED]		
2	Qualified business income or (loss) from the trade or business	2 25,095		
3	Allocable share of W-2 wages from the trade or business	3		
4	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4		
5	Taxable income before qualified business income deduction	5 176,741		
6	Threshold. Enter \$170,050 (\$340,100 if married filing jointly)	6 170,050		
7	Subtract line 6 from line 5	7 6,691		
8	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8 50,000		
9	Divide line 7 by line 8	9 13.3820		
10	Applicable percentage. Subtract line 9 from 100%	10 86.6180 %		
11	Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate.	11 21,737		
12	Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate.	12		
13	Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate.	13		

Part II Publicly Traded Partnership

		A	B	C
14	Trade or business name	14		
15	Taxpayer identification number	15		
16	Qualified PTP income or (loss)	16		
17	Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16	17		
18	Taxable income before qualified business income deduction	18		
19	Threshold. Enter \$170,050 (\$340,100 if married filing jointly)	19		
20	Subtract line 19 from line 18	20		
21	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	21		
22	Divide line 20 by line 21	22		
23	Applicable percentage. Subtract line 22 from 100%	23		%
24	Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28	24		

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

Schedule A (Form 8995-A) 2022

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 DAVID LEE	Last name CONSTANTINE	Taxpayer social security number [REDACTED]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

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

640 JASMINE ROAD

Apt. no.

Presidential Election Campaign☒ Taxpayer ☐ Spouse

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

ALTAMONTE SPRINGS**FL 32701-4807**

Foreign country name

Foreign province/state/county

Foreign postal code

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

6a ☒ Taxpayer. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b 1
b ☐ Spouse	Children on 6c who lived with you
	Children on 6c who did not live with you
	Dependents on 6c not entered above
	Total. Add lines above 1

6c Dependents:			(4) ☒ if qualifies for		If more than four dependents, ☒ here
(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income (Schedule 1)	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	92,408		
	8a Taxable interest. Attach Schedule B if required	8a	2,630		
	b Tax-exempt interest. Do not include on line 8a	8b	5,155		
	9a Ordinary dividends. Attach Schedule B if required	9a	441		
	b Qualified dividends	9b	441		
	10 Taxable refunds, credits, or offsets of state and local income taxes	10			
	11 Alimony received	11			
	12 Business income or (loss). Attach Schedule C or C-EZ	12	33,754		
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	13	40,831		
	14 Other gains or (losses). Attach Form 4797	14			
15a IRA distributions	15a	b Taxable amount	15b		
16a Pensions and annuities	16a	b Taxable amount	16b		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	2,009			
18 Farm income or (loss). Attach Schedule F	18				
19 Unemployment compensation	19				
20a Social security benefits	20a	32,973	b Taxable amount	20b	28,027
21 Other income. List type and amount	21				
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	200,100			
Adjusted Gross Income (Schedule 1)	23 Educator expenses	23			
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
	25 Health savings account deduction. Attach Form 8889	25			
	26 Moving expenses. Attach Form 3903	26			
	27 Deductible part of self-employment tax. Attach Schedule SE	27	2,385		
	28 Self-employed SEP, SIMPLE, and qualified plans	28	6,274		
	29 Self-employed health insurance deduction	29			
	30 Penalty on early withdrawal of savings	30			
	31a Alimony paid b Recipient's SSN ▶	31a			
	32 IRA deduction	32			
	33 Student loan interest deduction	33			
	34 Reserved for future use	34			
	35 Reserved for future use	35			
	36 Add lines 23 through 35	36	8,659		
	37 Subtract line 36 from line 22. This is your adjusted gross income	37	191,441		

Form **1040****Tax Return Reconciliation Worksheet, Page 2****2022**Name **DAVID LEE CONSTANTINE**

Tp TIN

Tax and Credits
(Schedules 2, 3)**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$12,950

Married filing jointly or Qualifying widow(er), \$25,900

Head of household, \$19,400

38 Amount from line 37 (adjusted gross income) **38 191,441**

39a Check ☒ You were born before January 2, 1958, ☐ Blind. ☐ Spouse was born before January 2, 1958, ☐ Blind. **Total boxes checked ▶ 1** 39a **1**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40 14,700**

40b **40b**

41 Subtract line 40 and 40b from line 38 **41 176,741**

42 Qualified business income deduction (see instructions) **42 3,765**

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43 172,976**

44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ **44 31,635**

45 Alternative minimum tax (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47 31,635**

48 Foreign tax credit. Attach Form 1116 if required **48 5**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit/credit for other dependents **52**

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form a ☐ 3800 b ☐ 8801 c ☐ **54**

55 Add lines 48 through 54. These are your total credits **55 5**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56 31,630**

Other Taxes
(Schedule 2)

57 Self-employment tax. Attach Schedule SE **57 4,769**

58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) **61**

62 Section 965 net tax liability installment from Form 965-A **62**

63 Add lines 56 through 61. This is your total tax **63 36,399**

64 Federal income tax withheld from:

a Form(s) W-2 **64a 14,990**

b Form(s) 1099 **64b**

c Other forms **64c**

65 2022 estimated tax payments and amount applied from 2021 return **65 9,200**

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 24,190**

Refund

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 ☐ **77a**

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

78 Amount of line 76 you want applied to your 2023 estimated tax ▶ **78**

Amount You Owe

79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ... ▶ **79 12,209**

80 Estimated tax penalty (see instructions) **80**

Int/Pen

Date filed Int Fail to file Fail to pay Total

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No Personal identification no. (PIN) ▶

Designee's Name ▶ **DEBRA J. BACKER** Phone no. ▶ **407-412-9299**

Other Info

Taxpayer Daytime phone number Taxpayer: Occupation **REAL ESTATE** IRS Identity Protection PIN

Spouse: Occupation IRS Identity Protection PIN

☐ Taxpayer ☐ Spouse Email address

Federal Statements**RENTAL PROPERTY - CONDO****Statement 1 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
TENANT PROCURMENT	\$ 1,077		\$ 1,077
TOTAL	\$ 1,077		\$ 1,077

Year Ending: December 31, 2022

DAVID LEE CONSTANTINE
640 JASMINE ROAD
ALTAMONTE SPRINGS, FL 32701-4807

Section 1.263(a)-3(h) Safe Harbor Election for Small Taxpayers

The taxpayer hereby elects, pursuant to Regulation 1.263(a)-3(h), to apply the safe harbor provisions to all amounts paid during the tax year for repairs, maintenance, improvements, and similar activities performed on the following eligible building(s).

Schedule E: RENTAL PROPERTY - CONDO

186 Maitland Avenue, #D
Altamonte Springs, FL 32701

Form **1040****Auto Worksheet****2022**

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Description

CONSULTANT

Form/Schedule

C

Unit number

1Asset Listing
Number

Date

Description

Vehicle 1 **1** **01/01/11** **VEHICLE**

Vehicle 2

Vehicle 3

Vehicle 4

General Information

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
1. Total mileage	8,186			
2a. Business miles before 7/1 (58.5 cents per mile)	4,093			
2b. Business miles after 6/30 (62.5 cents per mile)	4,093			
3. Commuting mileage				
4. Other mileage				
5. Business use percentage	100.00 %	%	%	%

Actual Expenses

6. Parking fees and tolls				
7 a. Gasoline				
b. Oil				
c. Repairs				
d. Maintenance				
e. Tires				
f. Car washes				
g. Insurance				
h. Interest				
i. Registration				
j. Licenses				
k. Property taxes				
l. Other vehicle expenses				
m. Vehicle rentals (net of inclusion amount)				
8. Total expenses. Add lines 7a - 7m				
9. Business use percentage from line 5	100.00 %	%	%	%
10. Business use portion of actual expenses				
11. Depreciation				
12. Total actual expense allowable. Add lines 6, 10 and 11				

Standard Mileage Rate Method

13. Business mileage (line 2) multiplied by applicable rate	4,952			
14. Parking fees and tolls from line 6				
15. Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)				
16. Standard mileage rate	4,952			

	Vehicle expense	Vehicle rentals	Vehicle depreciation	Total allowable deduction
Allowable Deduction	4,952			4,952

Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2022**

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINE

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	172,976	
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a*	2.	441	
3. Are you filing Schedule D?*			
☒ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-			
☐ No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7	3.	40,831	
4. Add lines 2 and 3	4.	41,272	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	131,704	
6. Enter:			
\$41,675 if single or married filing separately,			
\$83,350 if married filing jointly or qualifying surviving spouse,	6.	41,675	
\$55,800 if head of household.			
7. Enter the smaller of line 1 or line 6	7.	41,675	
8. Enter the smaller of line 5 or line 7	8.	41,675	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	0	
10. Enter the smaller of line 1 or line 4	10.	41,272	
11. Enter the amount from line 9	11.	0	
12. Subtract line 11 from line 10	12.	41,272	
13. Enter:			
\$459,750 if single,			
\$258,600 if married filing separately,	13.	459,750	
\$517,200 if married filing jointly or qualifying surviving spouse,			
\$488,500 if head of household.			
14. Enter the smaller of line 1 or line 13	14.	172,976	
15. Add lines 5 and 9	15.	131,704	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	41,272	
17. Enter the smaller of line 12 or line 16	17.	41,272	
18. Multiply line 17 by 15% (0.15)	18.	6,191	
19. Add lines 9 and 17	19.	41,272	
20. Subtract line 19 from line 10	20.	0	
21. Multiply line 20 by 20% (0.20)	21.	0	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	25,444	
23. Add lines 18, 21, and 22	23.	31,635	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	35,584	
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16. If you are filing Form 2555, do not enter this amount on the entry space on 1040, 1040-SR, or 1040-NR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	31,635	

*If you are filing Form 2555, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Form **1040****Standard Deduction & Dependent MAGI Worksheets****2022**

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Standard Deduction Worksheet

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

- Single or Married filing separately - \$12,950
- Married filing jointly or qualifying widow(er) - \$25,900
- Head of household - \$19,400

..... 1. 12,950

2. Can you (or your spouse if married, filing jointly) be claimed as a dependent?

- ☒ **No.** Skip line 3; enter the amount from line 1 on line 4.
☐ **Yes.** Go to line 3.

3. Is your
- earned income**
- more than \$750?

- ☐ **Yes.** Add \$400 to your earned income. Enter the total.
☐ **No.** Enter \$1,150

4. Enter the
- smaller**
- of line 1 or line 3. If under 65 and not blind, continue to line 6.
- Otherwise**
- , go to line 5. 4.
- 12,950

5. Check if: ☒ **You** were 65 or older, ☐ **Blind**; ☐ **Spouse** was 65 or older, ☐ **Blind**. **Total boxes checked** 1
 If 65 or older or blind, multiply \$1,400 (\$1,750 if single or head of household) by the number in the box above 5. 1,750

6. Add lines 4 and 5. Enter the total here and on Form 1040 or 1040-SR, line 12 6.
- 14,700

Dependent Modified Adjusted Gross Income Worksheet

1. Are you required to file a tax return?

- ☐ **No.** Do not include Dependent's modified adjusted gross income in Claiming Taxpayer's household income.
☐ **Yes.** Include Modified Adjusted Gross Income in claiming taxpayer's household income.

- 2.
- Adjusted Gross Income.**
- Enter the amount from Form 1040, Line 11 2. _____

3. Enter tax-exempt interest from Form 1040, line 2a 3. _____

4. Enter any amounts from your Form 2555, lines 45 and 50 4. _____

- 5.
- Subtotal.**
- Combine lines 2 through 4 5. _____

6. Enter the total Social Security benefits from Form 1040, line 6a 6. _____

7. Enter the taxable Social Security benefits from Form 1040, line 6b 7. _____

8. Nontaxable Social Security benefits. Subtract line 7 from line 6 8. _____

- 9.
- Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962.**

- Add lines 5 and 8 9. _____

Form **1040****Foreign Tax Credit Carryover Report****2022**

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Foreign Income Category

PASSIVE INCOME

Year	Regular	AMT
2013	_____	_____
2014	_____	_____
2015	_____	_____
2016	_____	_____
2017	_____	_____
2018	_____	27
2019	_____	_____
2020	_____	_____
2021	_____	_____
2022	_____	_____
Carryover to 2023	_____	27

SEE FOREIGN TAX CREDIT CARRYOVER WORKSHEET

Form **1040****Foreign Tax Credit Carryover Worksheet****2022**

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Foreign Income Category PASSIVE INCOME**Regular**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2012						
2013						
2014						
2015						
2016						
2017						
2018						
2019						
2020						
2021						
2022	5	10	- 5			- 5

* Amounts flow to the Foreign Tax Credit Carryover Report

Alternative Minimum Tax

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2012						
2013						
2014						
2015						
2016						
2017						
2018	195	106	29		2	27
2019						
2020						
2021						
2022	5	7	- 2		2	

* Amounts flow to the Foreign Tax Credit Carryover Report

Form **1040****Keogh/SEP/SIMPLE Worksheet****2022**Name of person with **self-employment** income (as shown on Form 1040 or 1040-SR)**DAVID LEE CONSTANTINE**

Taxpayer Identification Number

Description **CONSULTANT**Form/Schedule **C**Unit number **1**Plan Type **SEP****Keogh, 401(K) and SEP Plan Contribution Worksheet****Self-Employed Person's Rate Worksheet**

1. Plan contribution rate as a decimal (for example, 15% would be 0.15)	1. 0.2500
2. Rate in line 1 plus 1 (for example, 0.15 plus 1 would be 1.15)	2. 1.2500
3. Self-employed rate as a decimal (divide line 1 by line 2)	3. 0.200000

Self-Employed Person's Deduction Worksheet

Step 1 Enter your net profit from Sch C, line 31; Sch F, line 34; or Sch K-1, box 14, Code A* * Less amount of expenses subtracted from box 14, Code A to determine the amount on line 1 or line 2 of Schedule SE	1. 33,754
Step 2 Enter your deduction for self-employment tax from Schedule 1, line 15	2. 2,385
Step 3 Net earnings from self-employment. Subtract step 2 from step 1	3. 31,369
Step 4 Enter the self-employed rate shown on line 3 above	4. 0.200000
Step 5 Multiply Step 3 by Step 4	5. 6,274
Step 6 Multiply \$305,000 by your plan contribution rate from line 1 above	6. 76,250
Step 7 Enter the amount contributed to the retirement plan	7. 76,250
Step 8 Enter the smaller of step 5, step 6, or step 7	8. 6,274
Step 9 Contribution dollar limit - If you made elective deferrals to your self-employed plan, go to step 10. - Otherwise, skip steps 10 through 19 and enter the smaller of step 8 or step 9 on step 20	9. 61,000
Step 10 Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan during 2022. Don't enter more than \$20,500	10. _____
Step 11 Subtract step 10 from step 9	11. _____
Step 12 Subtract step 10 from step 3	12. _____
Step 13 Enter one-half of step 12	13. _____
Step 14 Enter the smallest of steps 8, 11, or 13	14. _____
Step 15 Subtract step 14 from step 3	15. _____
Step 16 Enter the smaller of step 10 or step 15 - If you made catch-up contributions, go to step 17. - Otherwise, skip steps 17 through 19 and go to step 20.	16. _____
Step 17 Subtract step 16 from step 15	17. _____
Step 18 Enter your catch-up contributions (including designated Roth contributions), if any. Don't enter more than \$6,500	18. _____
Step 19 Enter the smaller of step 17 or step 18	19. _____
Step 20 Add steps 14, 16, and 19.	20. 6,274
Step 21 Enter the amount of designated Roth contributions included on lines 10 and 18	21. _____
Step 22 Subtract step 21 from step 20. This is your maximum deductible contribution Enter this amount on Schedule 1, line 16	22. 6,274

SIMPLE Plan Contribution Worksheet

1. Enter your net earnings from self-employment	1. _____
2. Enter the SIMPLE plan contribution amount. Do not enter more than \$14,000	2. _____
3. Enter the smaller of line 1 or line 2	3. _____
4. Enter the SIMPLE employer matching contributions	4. _____
5. Enter the smaller of line 3 or line 4	5. _____
6. Enter your catch-up contributions (if any). Do not enter more than \$3,000	6. _____
7. Enter your employer matching catch-up contributions.	7. _____
8. Add lines 3, 5, 6 and 7. This is your SIMPLE plan maximum deductible contribution Enter this amount on Schedule 1, line 16	8. _____

Form **1040****Keogh/401(K)/SEP/SIMPLE Contribution Reconciliation Worksheet****2021**Name of person with **self-employment** income (as shown on Form 1040)**DAVID LEE****CONSTANTINE**

Taxpayer Identification Number

Description **CONSULTANT**Form/Schedule **C**Unit number **1**Plan Type **SEP****Keogh, 401(K), Profit-Sharing, Defined Benefit, Money Purchase Plan Contribution Reconciliation Worksheet**

1. Enter the amount of your contribution deduction from line 22 of the Keogh, 401(K) and SEP Plan Contribution Worksheet 1. _____
2. Enter the amount of contributions already made to the plan 2. **0**
3. **Remaining balance of contributions to be made or (excess contributions).** Subtract line 2 from line 1 3. _____
 - If the amount on line 3 is greater than zero, this is your remaining balance of contributions to be made to the plan
 - If the amount on line 3 is less than zero, this is your excess contribution

SEP, SARSEP Plan Contribution Reconciliation Worksheet

1. Enter the amount of your contribution deduction from line 22 of the Keogh, 401(K) and SEP Plan Contribution Worksheet 1. **6,274**
2. Enter the amount of contributions already made to the plan 2. **0**
3. **Remaining balance of contributions to be made or (excess contributions).** Subtract line 2 from line 1 3. **6,274**
 - If the amount on line 3 is greater than zero, this is your remaining balance of contributions to be made to the plan
 - If the amount on line 3 is less than zero, this is your excess contribution

SIMPLE Plan Contribution Reconciliation Worksheet

1. Enter the amount of your salary reduction contribution deduction from lines 3 and 6 of the SIMPLE Plan Contribution Worksheet 1. _____
2. Enter the amount of salary reduction contributions already made to the plan 2. **0**
3. **Remaining balance of salary reduction contributions to be made or (excess contributions).** Subtract line 2 from line 1 3. _____
 - If the amount on line 3 is greater than zero, this is your remaining balance of salary reduction contributions to be made to the plan
 - If the amount on line 3 is less than zero, this is your excess salary reduction contribution
4. Enter the amount of your matching contribution deduction from lines 5 and 7 of the SIMPLE Plan Contribution Worksheet 4. _____
5. Enter the amount of matching contributions already made to the plan 5. **0**
6. **Remaining balance of matching contributions to be made or (excess contributions).** Subtract line 5 from line 4 6. _____
 - If the amount on line 6 is greater than zero, this is your remaining balance of matching contributions to be made to the plan
 - If the amount on line 6 is less than zero, this is your excess matching contribution

Schedule C	Qualified Business Income Calculation Worksheet	2022
Name DAVID LEE CONSTANTINE		Taxpayer Identification Number
Principle business or profession CONSULTANT		Form/Schedule Unit C 1

1.	Schedule C, Line 31, Net profit or (loss)	1.	33,754
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	2.	
	Prior suspended losses utilized this year		
3.	Passive suspended losses	3.	
4.	At-Risk suspended losses	4.	
5.	Section 179 carryover	5.	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of Net section 1231 losses)	7.	
8.	Deductible portion of self-employment taxes	8.	2,385
9.	Self-employed SEP, SIMPLE, and qualified plans	9.	6,274
10.	Self-employed health insurance deduction	10.	
11.	Reserved	11.	
12.	Reserved	12.	
13.	Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	8,659
14.	Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	25,095

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

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

Form **1040****Rent and Royalty Reconciliation****2022**

Name

DAVID LEE CONSTANTINE

Taxpayer identification number

Property description

RENTAL PROPERTY - CONDOUnit 1

Ownership Percentage

T, S, J

Business Use Percentage

Passive type: **ACTIVE PARTICIPATION**

State

Personal Use Percentage

1. Physical address:

Street

186 MAITLAND AVE, #D

City, state, zip

ALTAMONTE SPRINGS FL 32701

Property type:

SINGLE FAMILY RESIDENCE

2. Property Use Information:

Fair Rental Days

365

Personal Use Days

QJV

Column A

Column B

Column C

(Column A - B - C)

Income:

3. Rents received

21,497

4. Royalties received

Expenses:

5. Advertising

Auto

Travel

6. Auto and travel (total)

7. Cleaning and maintenance

7,430

8. Commissions

9. Insurance

10. Legal and other professional fees

11. Management fees

360

Mortgage interest from 1098

Refinancing points on 1098

12. Mortgage interest paid to banks, etc.

Other mortgage interest

Other interest

Refinancing points

Qualified mortgage insurance

13. Other interest (total)

5,320

14. Repairs

15. Supplies

Real estate taxes

All other taxes

2,369

16. Taxes (total)

2,369

17. Utilities

18. Depreciation expense or depletion

2,932

19. Other (list)

TENANT PROCURMENT**1,077**

20. Total expenses. Add lines 5 through 19

19,488

21. Income or (loss) from rental or royalty properties.

19,488**2,009**

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

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINE

Taxpayer

Spouse

Farm profit or (loss)

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

Conservation Reserve Program payments to social security/disability benefit recipients included on Sch F, In 4b or listed on Sch K-1 (Form 1065), box 20, code AH- Sch SE line 1b () 0

Nonfarm profit or (loss)

Schedule C (excluding minister Schedule C income reported below)	33,754	
Nonfarm partnerships - Schedule K-1, box 14, code A		
Auto expense from nonfarm partnerships	()	()
Amortization from nonfarm partnerships	()	()
Depreciation & section 179 from nonfarm partnerships	()	()
Depletion from nonfarm partnerships	()	()
Other expenses from nonfarm partnerships	()	()
Home office expenses from nonfarm partnerships	()	()
Unreimbursed partnership expenses from nonfarm partnerships	()	()
Debt financed acquisition interest from nonfarm partnerships	()	()
Nonfarm adjustment to SE income		
Self-employment income reported as other income		
Self-employment income from contracts and straddles		
Minister/clergy self-employment income (from Clergy Worksheet Page 3, line 7)		
Net nonfarm profit or (loss) - Schedule SE line 2	33,754	0

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

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

Net profit (loss) from self-employment activities - Schedule SE line 3 **33,754** **0**

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

Form **1040****Social Security Worksheet****2022**

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINEIf you are married filing separately and you **lived apart** from your spouse for all of 2022:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) Also, enter this amount on Form 1040 or 1040-SR, line 6a. Tp: Sp:	1. <u>32,973</u>
2. Multiply line 1 by 50% (0.50).	2. <u>16,487</u>
3. Add the amounts on Form 1040 or 1040-SR, lines 1, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico	3. <u>177,228</u>
4. Add lines 2 and 3	4. <u>193,715</u>
5. Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25.	5. <u>8,659</u>
6. Subtract line 5 from line 4	6. <u>185,056</u>
7. Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2022)	7. <u>25,000</u>
8. Subtract line 7 from line 6. If zero or less, enter -0-	8. <u>160,056</u>
- If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2022, enter -0- on Form 1040 or 1040-SR, line 6b. - If line 8 is more than zero, go to line 9.	
9. Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2022)	9. <u>9,000</u>
10. Subtract line 9 from line 8. If zero or less, enter -0-	10. <u>151,056</u>
11. Enter the smaller of line 8 or line 9	11. <u>9,000</u>
12. Enter one half of line 11	12. <u>4,500</u>
13. Enter the smaller of line 2 or line 12	13. <u>4,500</u>
14. Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0-	14. <u>128,398</u>
15. Add lines 13 and 14	15. <u>132,898</u>
16. Multiply line 1 by 85% (0.85)	16. <u>28,027</u>
17. Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.	17. <u>28,027</u>
Percentage of total benefits received included as taxable income.	<u>85.0 %</u>

Note: If part of your benefits are taxable for 2022 **and** they include benefits paid in 2022 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.

Federal Statements

Form 1040, Line 2a - Tax-exempt Interest

Payer	Amount
TD AMERITRADE #8096	\$ 6,606
TD AMERITRADE #8096	-1,451
TD AMERITRADE #8096 OID	129
TD AMERITRADE #8096 ACQ PREM	-129
TOTAL	<u>\$ 5,155</u>

Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends	Section 199A Dividends
TD AMERITRADE #8096	\$ 441	\$ 441	\$
TOTAL	<u>\$ 441</u>	<u>\$ 441</u>	<u>\$</u>

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

Description	Amount
2021 OVERPAYMENT APPLIED	\$ 931
1ST QUARTER ESTIMATE PAYMENT	1,369
2ND QUARTER ESTIMATE PAYMENT	2,300
3RD QUARTER ESTIMATE PAYMENT	2,300
4TH QUARTER ESTIMATE PAYMENT	2,300
TOTAL	<u>\$ 9,200</u>

Federal Statements

CONSULTANT

Schedule C, Line 1 - Gross Receipts or Sales

Description	Amount
GROSS RECEIPTS (C, 1)	\$ 11,600
PICERNE MANAGEMENT CORPORATIO	30,000
TOTAL	\$ 41,600

CONSULTANT

Schedule C, Line 23 - Taxes and Licenses

Description	Amount
LLC FILING FEE	\$ 139
TOTAL	\$ 139

Federal Statements

RENTAL PROPERTY - CONDO

Schedule E, Line 3 - Rents Received

Description	Amount
FLORIDA REALTY INVESTMENTS PR	\$ 21,497
TOTAL	\$ 21,497

Federal Statements

Passive Income from B&D

Form 1116 line 1a - Gross Income From Sources Within Country

Description	A	B	C
FOREIGN QUALIFIED DIVIDENDS	\$	\$	\$
FRGN QUALIFIED DIVS - NO ADJUSTMENT	56		
OTHER FOREIGN GROSS INCOME			
1116 FOREIGN GROSS INCOME	56		
- 1116 FOREIGN QUALIFIED DIVIDENDS	56		
	0		
TOTAL	56		

Passive Income from B&D

Form 1116 line 3e - Gross Income from All Sources

Description	Amount
1040 LN 1/2B-5B SCH 1 LN 1/2A/7/8	\$ 123,506
GROSS SCH C BUSINESS INCOME	41,600
GROSS SCH D CAPITAL GAINS	94,621
GROSS SCH E RENTAL INCOME	21,497
TOTAL	\$ 281,224

Federal Statements**COUNTY OF SEMINOLE BOCC****Form W-2, Box 12**

Description	Amount
COST OF GROUP TERM LIFE INSURANCE COVERAGE OVER 50,000	\$ 2,161
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE	10,462
TOTAL	<u>\$ 12,623</u>

COUNTY OF SEMINOLE BOCC**Form W-2, Box 14 - Other**

Description	Amount
SECTION 414 (H) CONTRIBUTIONS	\$ 2,792
TOTAL	<u>\$ 2,792</u>

Federal Asset Report

CONSULTANT

FYE: 12/31/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Listed Property:											
1	VEHICLE	1/01/11	0				0	0	HY	0	0
			0				0			0	0
	Grand Totals		0				0			0	0
	Less: Dispositions and Transfers		0				0			0	0
	Less: Start-up/Org Expense		0				0			0	0
	Net Grand Totals		0				0			0	0

Federal Asset Report

RENTAL PROPERTY - CONDO

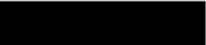
FYE: 12/31/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Prior MACRS:											
1	CONDO	7/01/08	75,000				75,000	27	MMS/L	36,705	2,727
3	A/C	7/01/15	6,162			X	3,081	15	HY S/L	4,416	205
			<u>81,162</u>				<u>78,081</u>			<u>41,121</u>	<u>2,932</u>
Grand Totals			81,162				78,081			41,121	2,932
Less: Dispositions and Transfers			0				0			0	0
Less: Start-up/Org Expense			0				0			0	0
Net Grand Totals			<u>81,162</u>				<u>78,081</u>			<u>41,121</u>	<u>2,932</u>

Bonus Depreciation Report RENTAL PROPERTY - CONDO

FYE: 12/31/2022

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	A/C	7/01/15	6,162		0	0	3,081	3,081
Grand Total			<u>6,162</u>		<u>0</u>	<u>0</u>	<u>3,081</u>	<u>3,081</u>



AMT Asset Report

CONSULTANT

FYE: 12/31/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Listed Property:											
I	VEHICLE	1/01/11	0				0	0	HY	0	0
			0				0			0	0
	Grand Totals		0				0			0	0
	Less: Dispositions and Transfers		0				0			0	0
	Net Grand Totals		0				0			0	0

AMT Asset Report

RENTAL PROPERTY - CONDO

FYE: 12/31/2022

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Prior MACRS:											
1	CONDO	7/01/08	75,000				75,000	27	MMS/L	36,705	2,727
3	A/C	7/01/15	6,162			X	3,081	15	HY S/L	4,416	205
			<u>81,162</u>				<u>78,081</u>			<u>41,121</u>	<u>2,932</u>
Grand Totals			81,162				78,081			41,121	2,932
Less: Dispositions and Transfers			<u>0</u>				<u>0</u>			<u>0</u>	<u>0</u>
Net Grand Totals			<u>81,162</u>				<u>78,081</u>			<u>41,121</u>	<u>2,932</u>

Depreciation Adjustment Report

FYE: 12/31/2022

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
<u>MACRS Adjustments:</u>						
E	1	1	CONDO	2,727	2,727	0
E	1	3	A/C	205	205	0
				<u>2,932</u>	<u>2,932</u>	<u>0</u>

██████████ **Future Depreciation Report** **FYE: 12/31/23**

FYE: 12/31/2022

CONSULTANT

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Listed Property:</u>					
1	VEHICLE	1/01/11	<u>0</u>	<u>0</u>	<u>0</u>
			<u>0</u>	<u>0</u>	<u>0</u>
Grand Totals			<u>0</u>	<u>0</u>	<u>0</u>

Future Depreciation Report FYE: 12/31/23

FYE: 12/31/2022

RENTAL PROPERTY - CONDO

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Prior MACRS:</u>					
1	CONDO	7/01/08	75,000	2,727	2,727
3	A/C	7/01/15	6,162	205	205
			<u>81,162</u>	<u>2,932</u>	<u>2,932</u>
Grand Totals			<u>81,162</u>	<u>2,932</u>	<u>2,932</u>

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

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Carryover Item	Available to 2022	2022 Amounts		Carryover to 2023
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss	53,790	UTILIZED	-53,790	0
Long-term capital loss - AMT	53,790	UTILIZED	-53,790	0
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss				
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797			AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2017 Amounts			2017 Amounts		
2018 Amounts			2018 Amounts		
2019 Amounts			2019 Amounts		
2020 Amounts			2020 Amounts		
2021 Amounts			2021 Amounts		
Available to 2022			Available to 2022		
2022 Amounts			2022 Amounts		
Carryover to 2023			Carryover to 2023		

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

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	COUNTY OF SEMINOLE BOCC	92,408	14,990	95,200
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
Taxpayer Spouse Totals		92,408	14,990	95,200

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	5,902	95,200	1,380				2,792
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer Spouse Totals	5,902	95,200	1,380				2,792

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

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

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINE

		2021	2022	Differences
		SGL	SGL	
Filing Status				
Dependents		0	0	
1. Salaries and wages	1.	85,671	92,408	6,737
2. Interest income	2.	2,934	2,630	-304
3. Tax exempt interest income	3.	5,198	5,155	-43
4. Dividend income	4.	1,218	441	-777
5. Qualified dividend income	5.	1,218	441	-777
6. Taxable state/local refunds	6.			
7. Alimony received	7.			
8. Business income/loss	8.	22,009	33,754	11,745
9. Capital gain/loss	9.	-3,000	40,831	43,831
10. Other gains/losses	10.			
11. Taxable IRA distributions	11.			
12. Taxable pensions	12.			
13. Rent and royalty income including farm rental	13.	-3,140	2,009	5,149
14. Partnership/S corp income	14.			
15. Estate or trust income	15.			
16. Farm income/loss	16.			
17. Unemployment compensation	17.			
18. Taxable social security	18.	26,212	28,027	1,815
19. Other income	19.			
20. Total income	20.	131,904	200,100	68,196
21. Moving expenses	21.			
22. Deductible part of self-employment tax	22.	1,555	2,385	830
23. SEP/SIMPLE/Qualified plans deductions	23.	4,091	6,274	2,183
24. SE health insurance	24.			
25. Penalty on early withdrawal of savings	25.			
26. Alimony paid	26.			
27. IRA deductions	27.			
28. Student loan interest	28.			
29. Other adjustments	29.			
30. Adjusted gross income	30.	126,258	191,441	65,183
31. Medical	31.			
32. Taxes	32.	5,041	5,522	481
33. Interest	33.	12,182		-12,182
34. Contributions	34.	1,700	750	-950
35. Casualty losses	35.			
36. Miscellaneous expenses	36.			
37. Allowable itemized deductions	37.	18,923	6,272	-12,651
38. Standard deduction	38.	14,250	14,700	450
		ITEMIZED	STANDARD	
39. Deduction taken	39.	18,923	14,700	-4,223
40. Taxable income before Qual Bus Inc Ded (QBID)	40.	107,335	176,741	69,406
41. QBID	41.	3,273	3,765	492
42. Taxable income	42.	104,062	172,976	68,914

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

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINE

		2021	2022	Differences
43.	Taxable income from 2YR page 1, line 42	104,062	172,976	68,914
44.	Tax on taxable income	18,887	31,635	12,748
45.	Alternative minimum tax			
46.	Excess advance premium tax credit			
47.	Child care credit			
48.	Education credits			
T 49.	Retirement savings credit			
a 50.	Child & other dependent tax credit			
x 51.	General business credit			
52.	Other credits		5	5
C 53.	Total credits		5	5
o 54.	Net tax liability	18,887	31,630	12,743
m 55.	Self-employment taxes	3,109	4,769	1,660
p 56.	Other taxes			
u 57.	Total tax	21,996	36,399	14,403
t 58.	Income tax withheld	13,727	14,990	1,263
a 59.	Estimated tax payments	9,200	9,200	
t 60.	Earned income credit			
i 61.	Additional Child tax credit			
o 62.	Other refundable tax credits			
n 63.	Other payments			
64.	Total payments	22,927	24,190	1,263
65.	Tax due/-refund	-931	12,209	13,140
66.	Penalties and interest			
67.	Net tax due/-refund	-931	12,209	13,140
68.	Refund applied to estimated tax payments	931		-931
69.	Refund received			
70.	Effective tax rate	21.0 %	21.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2021	2021 Marginal	2022	2022 Marginal
	Taxable Income	Tax Rate	Taxable Income	Tax Rate
Ordinary income	102,844	24.0 %	131,704	24.0 %
Capital income	1,218	15.0 %	41,272	15.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040	Two Year Comparison Report - Schedule C	2021 & 2022
------------------	--	------------------------

Name DAVID LEE CONSTANTINE	Taxpayer identification number
Principal business or profession CONSULTANT	Unit 1

Income		2021	2022	Differences
1. Gross receipts or sales	1.	30,000	41,600	11,600
2. Returns and allowances	2.			
3. Cost of goods sold	3.			
4. Gross profit	4.	30,000	41,600	11,600
5. Other income	5.			
6. Gross income	6.	30,000	41,600	11,600

Expenses				
7. Advertising	7.			
8. Car and truck expenses	8.	4,099	4,952	853
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.			
13. Employee benefit programs	13.			
14. Insurance (other than health)	14.			
15. Interest - mortgage (paid to banks, etc.)	15.			
16. Interest - other	16.			
17. Legal and professional services	17.	642	655	13
18. Office expense	18.			
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.			
21. Rent or lease - other business property	21.			
22. Repairs and maintenance	22.			
23. Supplies (not included in cost of goods sold)	23.			
24. Taxes and licenses	24.	198	139	-59
25. Travel	25.		411	411
26. Total meals and entertainment	26.	1,546	1,110	-436
26a. Nondeductible meals and entertainment	26a.			
26b. Deductible meals and entertainment	26b.	1,546	1,110	-436
27. Utilities	27.			
28. Wages (less employment credits)	28.			
29. Other expenses	29.	1,506	579	-927
30. Total expenses	30.	7,991	7,846	-145

Profit/ (loss)				
31. Tentative profit (loss)	31.	22,009	33,754	11,745
32. Expenses for business use of home	32.			
33. Net profit or (loss)	33.	22,009	33,754	11,745

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

Form 1040	Two Year Comparison Report - Schedule E Page 1	2021 & 2022
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Name DAVID LEE CONSTANTINE	Taxpayer identification number [REDACTED]
Property description RENTAL PROPERTY - CONDO	Unit 1

		2021	2022	Differences
Income				
1. Total rents and royalties received	1.	17,574	21,497	3,923
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	7,430	7,430	
5. Commissions	5.			
6. Insurance	6.			
7. Legal and other professional fees	7.			
8. Management fees	8.	360	360	
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	6,917	5,320	-1,597
12. Supplies	12.			
13. Taxes	13.	2,086	2,369	283
14. Utilities	14.			
15. Depreciation expense or depletion	15.	2,934	2,932	-2
16. Other expenses	16.	987	1,077	90
17. Total expenses	17.	20,714	19,488	-1,226
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties ..	18.	-3,140	2,009	5,149
19. Deductible rental real estate loss	19.	-3,140		3,140
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

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

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

	Filing Status	2022	2023	Differences
		SGL	SGL	
Income	Dependents			
	1. Salaries and wages	1.	92,408	92,408
	2. Interest income	2.	2,630	2,630
	3. Dividend income	3.	441	441
	4. Taxable state/local refunds	4.		
	5. Alimony received	5.		
	6. Business income/loss	6.	33,754	33,754
	7. Capital gain/loss	7.	40,831	
	8. Other gains/losses	8.		
	9. Taxable IRA distributions	9.		
	10. Taxable pensions and annuities	10.		
	11. Schedule E income/loss	11.	2,009	2,009
	12. Farm income/loss	12.		
	13. Unemployment benefits	13.		
	14. Taxable social security benefits	14.	28,027	30,466
	15. Other income	15.		
16. Total income	16.	200,100	161,708	
Adjustments				-38,392
	17. Moving expenses	17.		
	18. Deductible part of self-employment tax	18.	2,385	2,385
	19. SEP/SIMPLE/Qualified plans deductions	19.	6,274	6,274
	20. Self-employed health insurance deduction	20.		
	21. Penalty on early withdrawal of savings	21.		
	22. Alimony paid	22.		
	23. IRA deductions	23.		
	24. Student loan interest deduction	24.		
	25. Other adjustments	25.		
26. Adjusted gross income	26.	191,441	153,049	
Deductions				-38,392
	27. Medical	27.		
	28. State/local income or sales taxes	28.	1,409	1,409
	29. Real estate taxes	29.	4,113	4,113
	30. Personal property taxes	30.		
	31. Total State/Local taxes. Add lines 28 - 30	31.	5,522	5,522
	32. State/Local taxes allowed. Lower of line 31 or \$10,000 (\$5,000 if MFS)	32.	5,522	5,522
	33. Other taxes	33.		
	34. Interest	34.		
	35. Contributions	35.	750	750
	36. Casualty losses from a federally declared disaster	36.		
	37. Miscellaneous expenses (including qualified disaster loss)	37.		
	38. Allowable itemized deductions	38.	6,272	6,272
	39a. Standard deduction	39a.	14,700	15,700
	39b. Reserved for future use	39b.		
			STANDARD	STANDARD
	40. Deduction taken	40.	14,700	15,700
	41. Subtract line 40 from line 26	41.	176,741	137,349
	42. Qualified business income deduction	42.	3,765	0
43. Taxable income	43.	172,976	137,349	
				1,000
				-39,392
				-3,765
				-35,627

Form 1040		Federal Tax Projection Worksheet 2 - Tax Computation		2022 & 2023	
Name DAVID LEE CONSTANTINE			Taxpayer Identification Number [REDACTED]		
		2022	2023	Differences	
Filing Status		SGL	SGL		
44.	Taxable income from TPW page 1, line 43	172,976	137,349	-35,627	
45.	Tax on taxable income CG TAX	31,635	26,324	-5,311	
46.	Taxes from Forms 4972, 8814, and add'l taxes				
47.	Alternative minimum tax				
48.	Add lines 45, 46, and 47	31,635	26,324	-5,311	
49.	Foreign tax credit	5	5		
T	50. Child and dependent care credit				
a	51. Education credits				
x	52. Retirement savings credit				
	53. Credit for the elderly				
C	54. Child tax credit/credit for other dependents				
o	55. Nonbusiness energy property credit				
m	56. Alternative motor vehicle credit (Form 8910)				
p	57. Qualified plug-in electric motor vehicle (Form 8936)				
u	58. Mortgage interest credit				
t	59. D.C. first-time homebuyer credit				
a	60. Residential energy efficient property credit				
t	61. Adoption credit				
i	62. General business credit				
o	63. Prior year minimum tax credit				
n	64. Other credits				
	65. Total credits	5	5		
	66. Net tax liability	31,630	26,319	-5,311	
	67. Self-employment tax	4,769	4,769		
	68. Tax on unreported tips				
	69. Tax on IRA or qualified plans				
	70. Household employment taxes				
	71. First-time homebuyer credit repayment				
	72. Reserved				
	73. Additional Medicare Tax				
	74. Net Investment Income Tax				
	75. Other taxes				
	76. Total tax	36,399	31,088	-5,311	
	77. Income tax withheld	14,990	14,990		
	78. Estimated tax payments	9,200	16,400	7,200	
	79. Earned income credit				
	80. Additional child tax credit				
	81. Reserved				
	82. Reserved				
	83. Other payments				
	84. Total payments	24,190	31,390	7,200	
	85. Net tax due/-refund	12,209	-302	-12,511	
	86. Marginal Tax Rate - Ordinary Income	24.0 %	24.0 %		
	87. Marginal Tax Rate - Capital Income	15.0 %	15.0 %		
	88. Effective Tax Rate	21.0 %	23.0 %		

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

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

	Regular	AMT
1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet)	137,349	71,749
2. Enter your qualified dividends	441	441
3. Enter net capital gain and qualified dividends elected to be included in investment income		
4. Enter the total amount of net capital gain from disposition of investment property		
5. Subtract line 4 from line 3. If zero or less, enter -0-	0	
6. Subtract line 5 from line 2. If zero or less, enter -0-	441	441
7. Enter net capital gain. (Excess of net lt capital gains over net st capital losses)		
8. Enter the smaller of line 3 or line 4		
9. Subtract line 8 from line 7. If zero or less, enter -0-	0	0
10. Add lines 6 and 9	441	441
11. Enter the sum of the projected Unrecaptured Section 1250 gain and Net 28% gain		
12. Enter the smaller of line 9 or line 11		
13. Subtract line 12 from line 10	441	441
14. Subtract line 13 from line 1. If zero or less, enter -0-	136,908	
15. Enter: \$44,625 if single or married filing separately; \$89,250 if married filing jointly or qualifying surviving spouse; \$59,750 if head of household.	44,625	
16. Enter the smaller of line 1 or line 15	44,625	
17. Enter the smaller of line 14 or line 16	44,625	
18. Subtract line 10 from line 1. If zero or less, enter -0-	136,908	
19. Enter the smaller of line 1 or \$182,100 (\$364,200 if MFJ or QSS)	137,349	
20. Enter the smaller of line 14 or line 19	136,908	
21. Enter the larger of line 18 or line 20	136,908	
22. Subtract line 17 from line 16. This amount is taxed at 0% If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.		
23. Enter the smaller of line 1 or line 13	441	
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)	0	
25. Subtract line 24 from line 23. If zero or less, enter -0-	441	
26. Enter \$492,300 if Single; \$276,900 if Married filing separately; \$553,850 if Married filing jointly or Qualifying surviving spouse; \$523,050 if Head of household	492,300	
27. Enter the smaller of line 1 or line 26	137,349	
28. Add lines 21 and 22	136,908	
29. Subtract line 28 from line 27. If zero or less, enter -0-	441	
30. Enter the smaller of line 25 or line 29	441	
31. Multiply line 30 by 15% ▶	66	
32. Add lines 24 and 30	441	
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.		
33. Subtract line 32 from line 23.	0	
34. Multiply line 33 by 20% (.20) ▶	0	
If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 35 through 40 and go to line 41.		
35. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain		
36. Add lines 10 and 21		
37. Enter the amount from line 1 above		
38. Subtract line 37 from line 36. If zero or less, enter -0-		
39. Subtract line 38 from line 35. If zero or less, enter -0-		
40. Multiply line 39 by 25% (.25). ▶		
If Net 28% Rate Gain, is zero (or blank), skip lines 41 through 43 and go to line 44.		
41. Add lines 21, 22, 30, 33 and 39		
42. Subtract line 41 from line 1		
43. Multiply line 42 by 28% (.28) ▶		
44. Figure the tax on the amount on line 21 ▶	26,258	
45. Add lines 31, 34, 40, 43, and 44	26,324	
46. Figure the tax on the amount on line 1	26,364	
47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45	26,324	

Form 1040

Tax Return History Report - Page 1

2022

Name DAVID LEE CONSTANTINE

Taxpayer Identification Number

Filing Status

2018

2019

2020

2021

2022

2023 PROJECTED

SGL

SGL

SGL

SGL

SGL

SGL

Salaries and wages

79,391

81,571

83,885

85,671

92,408

92,408

Interest income

1,814

2,360

2,538

2,934

2,630

2,630

Dividend income

5,273

5,522

1,819

1,218

441

441

Business income/loss

22,519

21,237

24,599

22,009

33,754

33,754

Capital gains/losses

-3,000

-3,000

-3,000

-3,000

40,831

Other gains/losses

376

IRA distributions, pensions, annuities

Rent, royalty, farm rental income

2,599

-679

-4,028

-3,140

2,009

2,009

Partnership/S corp income

-125

*

*

Estate or trust income

*

Farm income/loss

Other income/loss

2,008

24,980

25,622

26,212

28,027

30,466

Total income

110,855

131,991

131,435

131,904

200,100

161,708

Total adjustments

5,777

5,448

6,310

5,646

8,659

8,659

Adjusted gross income

105,078

126,543

125,125

126,258

191,441

153,049

Allowable itemized deductions

18,376

18,126

17,825

18,923

6,272

6,272

Standard deduction

13,600

13,850

14,050

14,250

14,700

15,700

Itemized or standard deduction taken

18,376

18,126

17,825

18,923

14,700

15,700

Exemptions

Taxable income before Qual Bus Inc Ded

82,834

108,417

107,300

107,335

176,741

137,349

Qual Bus Inc Ded

3,197

3,669

3,273

3,765

Taxable income

82,834

105,220

103,631

104,062

172,976

137,349

* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E Income/loss amt on the TPW.

Total income

Adjusted gross income

\$223,000

\$178,000

\$133,000

\$88,000

2018

2019

2020

2021

2022

2023 (Projected)

2018

2019

2020

2021

2022

2023 (Projected)

Itemized or standard deduction taken

\$19,900

\$17,800

\$15,700

\$13,600

2018

2019

2020

2021

2022

2023 (Projected)

2018

2019

2020

2021

2022

2023 (Projected)

Taxable income

\$195,000

\$150,000

\$105,000

\$60,000

2018

2019

2020

2021

2022

2023 (Projected)

Form 1040

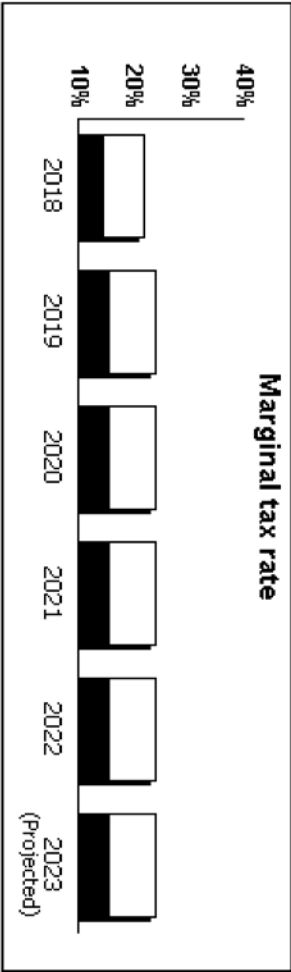
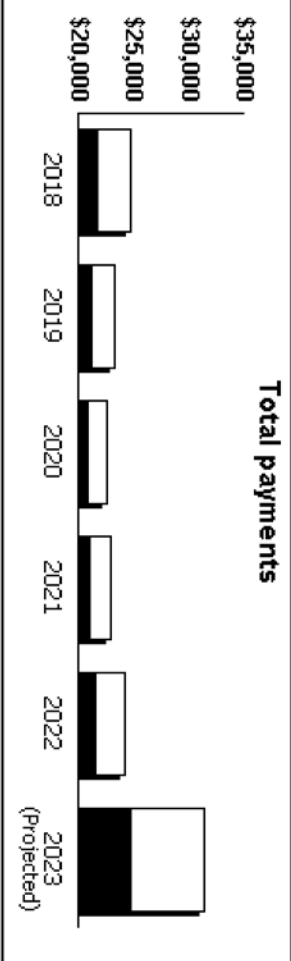
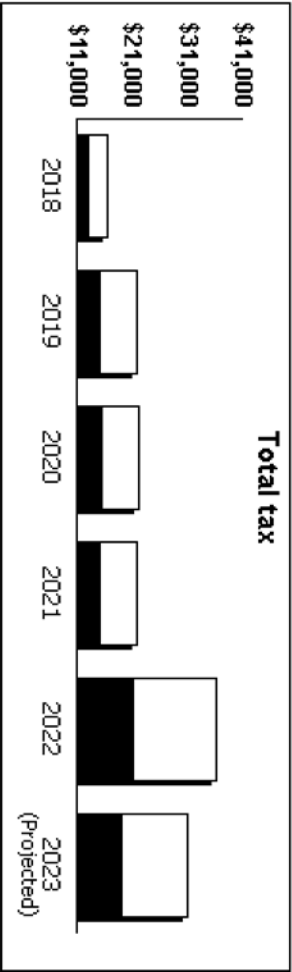
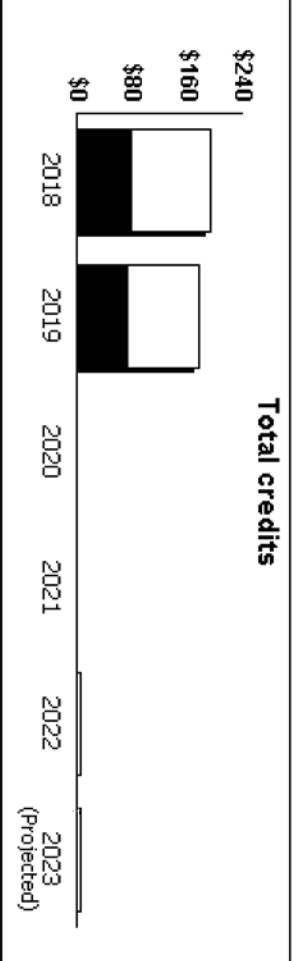
Tax Return History Report - Page 2

2022

Name DAVID LEE CONSTANTINE

Taxpayer Identification Number

	2018	2019	2020	2021	2022	2023 PROJECTED
Taxable income	82,834	105,220	103,631	104,062	172,976	137,349
Tax on taxable income and Form 8962	13,816	19,024	18,793	18,887	31,635	26,324
Alternative minimum tax						
Total credits	195	179			5	5
Net tax liability	13,621	18,845	18,793	18,887	31,630	26,319
Self-employment taxes	3,182	3,001	3,476	3,109	4,769	4,769
Other taxes						
Total tax	16,803	21,846	22,269	21,996	36,399	31,088
Income tax withheld	12,683	12,968	13,409	13,727	14,990	14,990
Estimated tax payments	12,000	10,380	9,200	9,200	9,200	16,400
Other payments						
Total payments	24,683	23,348	22,609	22,927	24,190	31,390
Total due/-refund	-7,880	-1,502	-340	-931	12,209	-302
Penalties and interest						
Net tax due/-refund	-7,880	-1,502	-340	-931	12,209	-302
Refund applied to estimated tax payments	7,880	1,502	340	931		
Refund received						
Marginal tax rate	22.0%	24.0%	24.0%	24.0%	24.0%	24.0%
Effective tax rate	20.0%	21.0%	21.0%	21.0%	21.0%	23.0%



Form 1040	Reconciliation Worksheet - Taxable Income & Tax	2022
Name DAVID LEE CONSTANTINE		Taxpayer Identification Number

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

Filing Status **SINGLE** Tax Pct Total Tax (ln 27) divided Total Taxable Income (ln 19) **18.0 %**
 Tax Method **QUALIFIED DIVIDENDS & CAPITAL GAIN TAX WORKSHEET**

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

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	131,704	24.0 %	25,444	\$89,075 - \$170,050	38,346
Capital Income	41,272	15.0 %	6,191	\$41,775 - \$539,900	498,628
Capital Income - 1250		%			
Capital Income - 1202		%			

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

Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax*
1. 10% rate	10,275	1,028
2. 12% rate	31,500	3,780
3. 22% rate	47,300	10,406
4. 24% rate	42,629	10,230
5. 32% rate		
6. 35% rate		
7. 37% rate		
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	131,704	25,444

Income taxed at capital gains rates

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

Total taxable income

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

Total tax

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

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

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

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

Filing Status **SINGLE**Tax Pct Total Tax (ln 24) divided by Total Taxable Income (ln 19) **19.0 %**Tax Method **CAPITAL GAINS RATE TAX**
☐ Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates

Tax using Ordinary rates

Tax savings

	Taxable Amount	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	136,908	24.0 %	26,258	\$95,375 - \$182,100	45,192
Capital Income	441	15.0 %	66	\$44,625 - \$492,300	491,859
Capital Income - 1250		%			
Capital Income - 1202		%			

Projected Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax
1. 10.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$11,000	1a. 11,000	1b. 1,100
2. 12.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$33,725	2a. 33,725	2b. 4,047
3. 22.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$50,650	3a. 50,650	3b. 11,143
4. 24.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$86,725	4a. 41,533	4b. 9,968
5. 32.0% rate	5a.	5b.
6. 35.0% rate	6a.	6b.
7. 37.0% rate	7a.	7b.
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a. 136,908	8b. 26,258

Projected Income taxed at capital gains rates

9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$447,675	10a. 441	10b. 66
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	14a. 441	14b. 66

Total projected taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15. 136,908
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 441
17. Add lines 15 and 16.	17. 137,349
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Projected taxable income reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.	19. 137,349

Total projected tax

20. Total ordinary tax. Enter the amount from line 8b.	20. 26,258
21. Total capital gains tax. Enter the amount from line 14b.	21. 66
22. Add lines 20 and 21.	22. 26,324
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.	23.
24. Total projected 2023 tax reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22	24. 26,324

Form **1040**

Electronic Filing - PDF Attachment Report

2022

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

Title

Attachment Source

Proforma

FEDERAL ATTACHMENTS:

FORM 8949 EXCEPTION TO REPORTING <TD AMERITADE #8096 >

V:\CORP-SHARE\CONSTANTINE, DAVID LEE - 6029\TAX\2022\ATTACHMENT - FORM 8949 TD AMERITADE #8096.PDF

NO

Form **1040****Client Carryforward Memos and Checklists****2022**

Name

DAVID LEE CONSTANTINE

Taxpayer Identification Number

General information **SEE STATEMENT 1**

Record of stock purchases

Record of nondividend & liquidating distributions

Basis in principal residence

Acquisition costs and other adjustments 0Deferred gains from prior sale(s) 0

Prior year reduction due to debt discharge

Home #1**Home #2**First-time homebuyer credit taken Tax year first-time homebuyer credit taken First-time homebuyer credit recaptured First-time homebuyer credit, owners other than taxpayer

Basis in second residence

Basis in flow-through entities

Basis in collections & valuables

Form 3115 Section 481(a) adjustments

Gift tax information

Taxable Gifts**Unified Credit Used**Taxpayer Spouse

Copies of 706(s) received

Copies of 709(s) filed

Copies of land contracts

Copies of trust documents

Copies of wills

Federal Statements

Statement 1 - General Information

Description

MEDICVAULT TECHNOLOGY, L.C.	
UNALLOWED LOSSES	
2006	983
2007	891
TOTAL CARRYFORWARD	
TO 2008	1,874