2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2023

General Information

Name: Mr Robert Lee Carroll

Address: 412 S Macarthur Ave, Panama City, FL 32401 **PID 265853**

County: Bay

AGENCY INFORMATION

Organization	Suborganization	Title
Bay County	Elected Constitutional Officer	County Commissioner District 2

Net Worth

My Net Worth as of June 29, 2023 was $ 1,221,419.00.

Filed with COE: 06/29/2023

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 $ 245,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
412 S. MacArthur Avenue, Panama City, FL (Primary Residence)	$ 375,000.00
17800 PCB Parkway, PCB FL (Macroll, LLC)	$ 355,000.00
McNeil Carroll Engineering, Inc. (Engineering Business)	$ 350,000.00
Tyndall Federal Credit Union (Savings)	$ 140,000.00
FRS Investment Plan	$ 56,808.00
Mass Mutual Retirement	$ 46,085.00

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Truist (Primary Residence)	P.O. Box 79041, Baltimore MD 21279	$ 211,703.00
Cadence Bank	101 W. 23rd Street. Panama City, FL 32401	$ 56,808.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Filed with COE: 06/29/2023

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.

Filed with COE: 06/29/2023

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.

Robert Lee Carroll

Digitally signed: **06/29/2023**

Filed with COE: 06/29/2023

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

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

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

Your first name and middle initial	Last name	Your social security number
ROBERT L	CARROLL	XXX-XX-XXXX
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
SHARON	CARROLL	XXX-XX-XXXX

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
412 SOUTH MACARTHUR AVENUE

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
PANAMA CITY FL 32401

Foreign country name | Foreign province/state/county | Foreign postal code

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

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

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

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

Dependents (see instructions):

If more than four dependents, see instructions and check here ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for: Child tax credit	Credit for other dependents
	MIA	CARROLL	XXX-XX-XXXX	DAUGHTER	☐	☒
	GIANNA	CARROLL	XXX-XX-XXXX	DAUGHTER	☒	☐
					☐	☐
					☐	☐

Income

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

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

1a	Total amount from Form(s) W-2, box 1 (see instructions)				1a	192,593
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	192,593
2a	Tax-exempt interest	2a		b Taxable interest	2b	969
3a	Qualified dividends			b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)					☐
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here				7	(3,000)
8	Other income from Schedule 1, line 10				8	292,156
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	482,718
10	Adjustments to income from Schedule 1, line 26				10	296
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	482,422
12	**Standard deduction or itemized deductions** (from Schedule A)				12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	57,602
14	Add lines 12 and 13				14	83,502
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	398,920

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.

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Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	88,117
	17	Amount from Schedule 2, line 3		17	0
	18	Add lines 16 and 17		18	88,117
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	88,117
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	592
	24	Add lines 22 and 23. This is your **total tax**		24	88,709
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 19,587		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	19,587
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return		26	81,798
	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 2,965		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	2,965
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	104,350
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	15,641
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	15,641
Direct deposit? See instructions.	b	Routing number [redacted] Type: ☐ Checking ☐ Savings			
	d	Account number X X X X X X X [redacted]			
	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	0
	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 JONATHAN A HALL, CPA Phone no. 850-215-3113 Personal identification number (PIN) [redacted]

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

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

Your signature [redacted]	Date 04-10-2023	Your occupation ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [redacted]
Spouse's signature. If a joint return, both must sign. [redacted]	Date 04-10-2023	Spouse's occupation VOCALIST	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. 850-819-[redacted]092	Email address		

Paid Preparer Use Only

Preparer's signature	Date 06-29-2023	PTIN XXXXXXXXX	Check if: ☐ Self-employed
Preparer's name JONATHAN A HALL, CPA	Phone no. 850-215-3113		
Firm's name HALL & ASSOCIATES, PLLC			
Firm's address 3422 EAST 15TH STREET PANAMA CITY, FL 32405		Firm's EIN 82-3922063	

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SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **01**

Name(s) shown on Form 1040,1040-SR, or 1040-NR: ROBERT L & SHARON CARROLL

Your social security number: XXX-XX-XXXX

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	4,191
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	287,965
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	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	292,156

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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	296
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions) — 24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit — 24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m — 24c		
d	Reforestation amortization and expenses — 24d		
e	Repayment of supplemental unemployment benefits (SUB) 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	296

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SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
ROBERT L & SHARON CARROLL	XXX-XX-XXXX

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	592
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	0
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)

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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				
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**	

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SCHEDULE 3
(Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
ROBERT L & SHARON CARROLL

Your social security number
XXX-XX-XXXX

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
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 [illegible]	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form [illegible]	6h		
i	Qualified electric vehicle credit. Attach Form [illegible]	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form [illegible]	6k		
l	Amount on Form 8978, line 14 [illegible] 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	0

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(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	2,965
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b			
c	Reserved for future use	13c			
d	Credit for repayment of amounts included in income from earlier years	13d			
e	Reserved for future use	13e			
f	Deferred amount of net 965 tax liability (see instructions)	13f			
g	Reserved for future use	13g			
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021				
z	Other payments or refundable credits. List type and amount:	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	2,965

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2022

Attachment Sequence No. **07**

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

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)		1		
	2 Enter amount from Form 1040 or 1040-SR, line 11	2			
	3 Multiply line 2 by 7.5% (0.075)		3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	X	5a	2,524	
	b State and local real estate taxes (see instructions)		5b	2,023	
	c State and local personal property taxes		5c		
	d Add lines 5a through 5c		5d	4,547	
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)		5e	4,547	
	6 Other taxes. List type and amount:				
	7 Add lines 5e and 6			7	4,547
Interest You Paid **Caution:** Your mortgage interest deduction may be limited. See instructions.	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	5,729	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address		8b		
	c Points not reported to you on Form 1098. See instructions for special rules		8c		
	d Reserved for future use		8d		
	e Add lines 8a through 8c		8e	5,729	
	9 Investment interest. Attach Form 4952 if required. See instructions		9		
	10 Add lines 8e and 9			10	5,729
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions		11	1,886	
	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500		12		
	13 Carryover from prior year		13		
	14 Add lines 11 through 13			14	1,886
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	
Other Itemized Deductions	16 Other - from list in instructions. List type and amount:			16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12			17	12,162
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box	☐			

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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

2022

Attachment Sequence No. **08**

Name(s) shown on return: **ROBERT L & SHARON CARROLL**

Your social security number: XXX-XX-XXXX

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.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:		
	MCNEIL CARROLL ENGINEERIN		958
	STATE FARM LIFE INSURANCE COMPANY		11
	INTEREST SUBTOTAL 969	1	
2	Add the amounts on line 1	2	969
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	969

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer:	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	

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

Part III Foreign Accounts and Trusts

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

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

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

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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 must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
SHARON CARROLL	XXX-XX-XXXX

A Principal business or profession, including product or service (see instructions): VOCALIST

B Enter code from instructions: 711510

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.): 412 SOUTH MACARTHUR AVENUE

City, town or post office, state, and ZIP code: PANAMA CITY, FL 32401

F Accounting method: (1) [X] 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 . . . . [X] 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	6,603
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	6,603
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	6,603
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	6,603

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		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	1,837
15	Insurance (other than health)	15		23	Taxes and licenses	23	575
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	2,412
29	Tentative profit or (loss). Subtract line 28 from line 7	29	4,191
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	
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	4,191
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 [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

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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

2022

Attachment Sequence No. **12**

Name(s) shown on return

ROBERT L & SHARON CARROLL

Your social security number

XXX-XX-XXXX

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 page 2	7	

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

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

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(18,679)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	(18,679)

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Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	(18,679)
	• 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 you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **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)	**21**	(3,000)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☒ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

ROBERT L & SHARON CARROLL | XXX-XX-XXXX

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	MACROLL LLC	P	☐	20-1309553	☐	☐
B	MACROLL LLC	P	☐	20-1309553	☐	☐
C	MCNEIL CARROLL ENGINEERING INC	S	☐	59-3329910	☒	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			1,769		
B			1,768		
C					291,502
D					
29a	Totals				291,502
b	Totals		3,537		

30	Add columns (h) and (k) of line 29a	30	291,502
31	Add columns (g), (i), and (j) of line 29b	31	(3,537)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	287,965

Part III Income or Loss From Estates and Trusts

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

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

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

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

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

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

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	287,965
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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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

2022
Attachment Sequence No. **17**

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

SHARON CARROLL

Social security number of person with **self-employment** income XXX-XX-XXXX

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.

1 a	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	4,191
3	Combine lines 1a, 1b, and 2	3	4,191
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	3,870
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 4b, 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	3,870
5 a	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	
6	Add lines 4c and 5b	6	3,870
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) for 2022	7	147,000
8 a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $0 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10	8b	
c	Wages subject to social security tax from Form 8919, line 10	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	147,000
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	480
11	Multiply line 6 by 2.9% (0.029)	11	112
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	12	592
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	13	296

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,060, **or (b)** your net farm profits[2] 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 profits[3] 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	17	

[1] 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.

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Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2022

Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: ROBERT L & SHARON CARROLL

Your social security number: XXX-XX-XXXX

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Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	398,920
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	25,900
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	( )
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	( )
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular ta nd AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	( )
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adju ts	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $776,100, see instructions.)	4	424,820

Part II Alternative Minimum Tax (AM

5	Exemption. **IF your filing status is...** / **ND line 4 is ... over...** / **THEN enter on line 5...** Single or head of household ... 539,900 ... $ 75,900 Married filing jointly or qualifying widow(er) ... 1,079,800 ... 118,100 Married filing separately ... 539,900 ... 59,050 If line 4 is **over** the amount shown above for your filing status, see instructions.	5	118,100
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	306,720
7	• If you are filing Form 4255, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $206,100 or less ($103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result.	7	81,760
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	81,760
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	88,117
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **47**

Name(s) shown on return: ROBERT L & SHARON CARROLL

Your social security number: XXX-XX-XXXX

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	482,422
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b			
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	
3	Add lines 1 and 2d			3	482,422
4	Number of qualifying children under age 17 with the required social security number	4	1		
5	Multiply line 4 by $2,000			5	2,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			7	500
8	Add lines 5 and 7			8	2,500
9	Enter the amount shown below for your filing status. • Married filing jointly-$400,000 • All other filing statuses-$200,000			9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	83,000
11	Multiply line 10 by 5% (0.05)			11	4,150
12	Is the amount on line 8 more than the amount on line 1[illegible]			12	0
	☒ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14[illegible]				
	☐ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from the **Credit Limit Worksheet A**			13	
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents.**			14	0
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.				

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

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Part II-A Additional Child Tax Credit for All Filers

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

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

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

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

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

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

18a Earned income (see instructions) **18a**

b Nontaxable combat pay (see instructions) **18b**

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

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

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

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

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

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

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

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

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

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

23 Add lines 21 and 22 . . . . . **23**

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

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

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

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

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

Part II-C Additional Child Tax Credit

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

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Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.

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

OMB No. 1545-2294

2022

Attachment Sequence No. **55A**

Name(s) shown on return

ROBERT L & SHARON CARROLL

Your taxpayer identification number

XXX-XX-XXXX

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

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

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Schedule C: VOCALIST	☐	☐	XXX-XX-XXXX	☐
B	K1S: MCNEIL CARROLL ENGINEERING	☐	☐	59-3329910	☐
C	K1P: MACROLL LLC	☐	☐	20-1309553	☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggreg… See instructions	2	3,848	288,012	0
3	Multiply line 2 by 20% (0.20). If your taxable income is $170,050 or less ($340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	770	57,602	0
4	Allocable share of W-2 wages from the trade, business… aggregation	4	0	280,803	0
5	Multiply line 4 by 50% (0.50)	5		140,402	
6	Multiply line 4 by 25% (0.25)	6		70,201	
7	Allocable share of the unadjusted basis i…diately after acquisition (UBIA) of all quali… prope…	7	0	59,772	0
8	Multiply line 7 by 2.5% (0.…5)	8		1,494	
9	Add lines 6 and 8	9	0	71,695	0
10	Enter the greate… or lin…	10	0	140,402	0
11	W-2 wage and U…A of qualified pr…erty i…ation. Enter the smaller of line 3 o…e 10	11	0	57,602	0
12	Phased-in reduction… ter the a…nt fr… line 26, if any	12			
13	Qualified business inco… deduct… before patron reduction. Enter the greater of line 11…	13	0	57,602	0
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	0	57,602	0
16	Total qualified business income component. Add all amounts reported on line 15	16	57,602		

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Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	7,602			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	0			
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	57,602	
33	Taxable income before qualified business income deduction	33	456,522			
34	Net capital gain. See instructions	34	0			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	456,522	
36	Income limitation. Multiply line 35 by 20% (0.20)			36	91,304	
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	57,602	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 37 minus line 36			38		
39	Total qualified business income deduction. Add lines 37 and 38			39	57,602	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	(0)	

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Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.

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

OMB No. 1545-2294

2022

Attachment Sequence No. **55A**

Name(s) shown on return: ROBERT L & SHARON CARROLL

Your taxpayer identification number: XXX-XX-XXXX

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

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

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	K1P: MACROLL LLC	☐	☐	20-1309553	☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggreg… See instructions	2	0		
3	Multiply line 2 by 20% (0.20). If your taxable income is $170,05… or less ($340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	0		
4	Allocable share of W-2 wages from the trade, business… aggregation	4	0		
5	Multiply line 4 by 50% (0.50)	5			
6	Multiply line 4 by 25% (0.25)	6			
7	Allocable share of the unadjusted basis i… diate… fter acquisition (UBIA) of all quali… prope…	7	0		
8	Multiply line 7 by 2.5% (0.… 5)	8			
9	Add lines 6 and 8	9	0		
10	Enter the greate… or lin…	10	0		
11	W-2 wage and U… A of qualified pr… rty i… ation. Enter the smaller of line 3 o… e 10	11	0		
12	Phased-in reduction… ter the a… nt fr… line 26, if any	12			
13	Qualified business inco… deduct… before patron reduction. Enter the greater of line 11	13	0		
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	0		
16	Total qualified business income component. Add all amounts reported on line 15	16			

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SCHEDULE C (Form 8995-A)
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.
Go to *www.irs.gov/Form8995A* for instructions and the latest information.

OMB No. 1545-2294
Attachment Sequence No. **55D**

Name(s) shown on return

ROBERT L & SHARON CARROLL

Your taxpayer identification number

XXX-XX-XXXX

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

1 Trade, business, or aggregation name		(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
Schedule C: VOCALIST		3,895	(47)	3,848
K1S: MCNEIL CARROLL ENGINEERING	59-3329910	291,502	(3,490)	288,012
K1P: MACROLL LLC	20-1309553	(1,769)		0
K1P: MACROLL LLC	20-1309553	(1,768)		0

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2	Qualified business net (loss) carryforward from prior years. See instructions	2	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(3,537)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	295,397
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)	5	(3,537)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	(0)

Form **8960**

Department of the Treasury
Internal Revenue Service

Net Investment Income Tax-Individuals, Estates, and Trusts

Attach to your tax return.

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

OMB No. 1545-2227

2022

Attachment Sequence No. **72**

Name(s) shown on your tax return: ROBERT L & SHARON CARROLL

Your social security number or EIN: XXX-XX-XXXX

Part I Investment Income

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

1	Taxable interest (see instructions)			1	969
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	292,156		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	(292,156)		
c	Combine lines 4a and 4b			4c	0
5a	Net gain or loss from disposition of property (see instructions)	5a	(3,000)		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)				
d	Combine lines 5a through 5c			5d	(3,000)
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	(2,031)

Part II Investment Expenses Allocable to Investm[illegible]ome [illegible]d M[illegible]ifi[illegible]s

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	0
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	0

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 [illegible]m Pa[illegible] line [illegible] [illegible]iduals, complete lines 13-17. Estates and trusts complete lines 18a-21 [illegible]ero [illegible]ss, en[illegible]0-			12	0
	Individuals:				
13	Modified adjusted gross [illegible]me ([illegible] ins[illegible]ti[illegible]	13	482,422		
14	Threshold based [illegible] filing sta[illegible] (se[illegible] [illegible]stru[illegible]ns)	14	250,000		
15	Subtract line 14 [illegible]3. If [illegible] or [illegible] en[illegible]	15	232,422		
16	Enter the smalle[illegible] line 12 or line			16	0
17	Net investment in[illegible]e tax for individ[illegible]s. M[illegible]ply line 16 by 3.8% (0.038). **Enter here and include on your tax return** [illegible]e instruct[illegible]s)			17	0
	Estates and Trust[illegible]				
18 a	Net investment income (line[illegible]e)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19 a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

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

S Corporation Shareholder Stock and Debt Basis Limitations

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

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

Name of shareholder	Identifying number
ROBERT L CARROLL	XXX-XX-XXXX
A Name of S corporation	**B** Employer identification number
MCNEIL CARROLL ENGINEERING INC	59-3329910

C Stock block (see instructions):

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

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

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year			1	338,841
2	Basis from any capital contributions made or additional stock acquired during the tax year			2	
3a	Ordinary business income (enter losses in Part III)	3a	291,502		
b	Net rental real estate income (enter losses in Part III)	3b			
c	Other net rental income (enter losses in Part III)	3c			
d	Interest income	3d	958		
e	Ordinary dividends	3e			
f	Royalties	3f			
g	Net capital gains (enter losses in Part III)				
h	Net section 1231 gain (enter losses in Part III)	3h			
i	Other income (enter losses in Part III)				
j	Excess depletion adjustment	3j			
k	Tax-exempt income	3k			
l	Recapture of business credits				
m	Other items that increase stock basis	3m			
4	Add lines 3a through 3m			4	292,460
5	Stock basis before distributions. Add lines 1, 2, and 4			5	631,301
6	Distributions (excluding dividend distributions)			6	266,000
	Note: If line 6 is larger than line 5, subtract line 5 from [illegible] and report [illegible] as a capital gain on Form 8949 and Schedule D. See instructions. Elected to take allowable losses first				
7	Stock basis after distributions. Subtract line 6 from [illegible]. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15			7	365,301
8a	Nondeductible expenses	8a			
b	Depletion for oil and gas	8b			
c	Business credits (section [illegible](c)(1) and [illegible])	8c			
9	Add lines 8a through 8c			9	
10	Stock basis before [illegible] deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15		Nondeductible expenses and depletion ($0).	10	365,301
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11	1,283
12	Debt basis restoration (see net increase instructions for line 23)			12	
13	Other items that decrease stock basis			13	
14	Add lines 11, 12, and 13			14	1,283
15	**Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0-			15	364,018

Part II Shareholder Debt Basis

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

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

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Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

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

Section C - Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

	Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from prior year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35	Ordinary business loss					
36	Net rental real estate loss					
37	Other net rental loss					
38	Net capital loss					
39	Net section 1231 loss					
40	Other loss					
41	Section 179 deduction					
42	Charitable contributions	1,283		1,283		
43	Investment interest expense					
44	Section 59(e)(2) expenditures					
45	Other deductions					
46	Foreign taxes paid or accrued					
47	**Total loss.** Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	1,283		1,283		0

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Federal Supporting Statements

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

ROBERT L & SHARON CARROLL

Your Social Security Number

XXX-XX-XXXX

Form 8960 Line 4b Item Detail

K-1: MACROLL LLC	**1,769**
K-1: MACROLL LLC	**1,768**
Sch C:	**(4,191)**
K-1: MCNEIL CARROLL ENGINEERING INC	**(291,502)**
Total	**(292,156)**

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1040	**Overflow Statement** (This page is not filed with the return. It is for your records only.)	2022 Page 1

Name(s) as shown on return

ROBERT L & SHARON CARROLL

Tax Identification Number

XXX-XX-XXXX

SCHEDULE A - LINE 11 - GIFTS TO CHARITY

DESCRIPTION	AMOUNT
KEYED ON A SCREEN	$ 603
MCNEIL CARROLL ENGINEERING INC	1,283
TOTAL:	**$ 1,886**

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W-2 Detail Listing

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

ROBERT L & SHARON CARROLL

Tax ID Number

XXX-XX-XXXX

		FEDERAL			STATE	
T/S	Employer Name	Gross	W/H	State Code	Gross	W/H
T	MCNEIL CARROLL ENGINEERING I	124,800	16,003			
T	BOARD OF COUNTY COMMISSIONER	67,793	3,584			
	Totals	192,593	19,587			

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Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return: **ROBERT L & SHARON CARROLL**

Tax ID Number: **XXX-XX-XXXX**

STATEMENT FOR LINE 16 OF FORM 1040

TAX RATE SCHEDULE FOR MARRIED FILING JOINT FILING STATUS

IF TAXABLE INCOME IS OVER	BUT NOT OVER	PAY	PLUS	% ON EXCESS	OF THE AMOUNT OVER
0	20,550	0.00		10%	0
20,550	83,550	2,055.00		12%	20,550
83,550	178,150	9,615.00		22%	83,550
178,150	340,100	30,427.00		24%	178,150
340,100	**431,900**	**69,295.00**		**32%**	**340,100**
431,900	647,850	98,671.00		35%	431,900
647,850	. . . . .	174,253.50		37%	647,850

$69,295.00 + (($398,920.00 - $340,100.00) x 32%) = $88,117

TAX FROM TAX RATE SCHEDULE 88,117

$ 88,117 TAX COMPUTED USING ONLY AVAILABLE METHOD

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QBI Explanation Worksheet

Form 1040 | (This page is not filed with the return. It is for your records only.) | **2022**

Name(s) as shown on return | Tax ID Number

ROBERT L & SHARON CARROLL | XXX-XX-XXXX

Name of business activity: Schedule C: VOCALIST

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	4,191	4,191
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		296
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		3,895
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBIA of qualified property carried to Form 8995 / 8995-A		
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- [ ] Form 8995, line 1
- [x] Form 8995-A, line 2
- [ ] Form 8995-A, Schedule A, line 2
- [ ] Form 8995-A, Schedule A, line 16
- [ ] Form 8995-A, Schedule B, line 3
- [ ] Form 8995-A, Schedule C, line 1

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Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.