

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 09/01/2023

General Information

Name: Mr Clifford E Manuel Jr

Address: 966 Candlelight Boulevard, Brooksville, FL 34601

PID 245167

County: Hernando

AGENCY INFORMATION

Organization	Suborganization	Title
Hernando County Housing Authority	Board of Commissioners	
Tampa Bay Area Regional Transit Authority	Board Members	

Net Worth

My Net Worth as of December 31, 2022 was \$ 11,500,000.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 50,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Swamp Rd Brooksville, FL residence	\$ 1,500,000.00
966 Candlelight Blvd Brooksville, FL comm rental	\$ 1,500,000.00
Southern Hills lots 17 & 18 Brooksville, FL	\$ 80,000.00
3703 E Forest Dr Inverness, FL comm rental	\$ 450,000.00
8768 N Stern Way Citrus Springs, FL land	\$ 10,000.00
1644 W McNeal Citrus Springs, FL land	\$ 10,000.00
8788 N Stern Way Citrus Springs, FL land	\$ 10,000.00
Checking acct Capital City Bank	\$ 111,163.00
Retirement Accounts	\$ 1,299,963.00
Coastal Engineering Assoc. Inc stock	\$ 4,000,000.00
Candlelight MiniStorage Inc stock; land	\$ 50,000.00
Manuel LLC partnership interest; land	\$ 300,000.00
Instead LLC partnership interest; land	\$ 650,000.00
Hernando Investments Inc stock; comm real estate	\$ 200,000.00
161 E Jefferson LLC partnership interest; comm rental	\$ 175,000.00
CD Capital City Bank	\$ 888,888.00
Checking acct Truist Bank	\$ 178,636.00

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**

Name of Business Entity	Truist Bank
Address of Business Entity	PO Box 632 Whiteville, NC 28450
Principal Business Activity	Bank
Postion Held with Entity	Director
I own more than a 5% Interest in the Business	No
Nature of my Ownership Interest	None

Training

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

CPA/Attorney Signature Only

I, **MaryBeth Gary** prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

MaryBeth Gary

Digitally signed: 09/01/2023

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.

Clifford E Manuel Jr

Digitally signed: 09/01/2023

Filed with COE: 09/01/2023

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
☐ 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 CLIFFORD		Last name MANUEL JR.		Your social security number *** - **	
If joint return, spouse's first name and middle initial LAURIE M.		Last name MANUEL		Spouse's social security number *** - **	
Home address (number and street). If you have a P.O. box, see instructions. 966 CANDLELIGHT BLVD				Apt. no.	
City, town or post office. If you have a foreign address, also complete spaces below. BROOKSVILLE		State FL		ZIP code 34601-3116	
Foreign country name		Foreign province/state/county		Foreign postal code	
				☒ You ☒ Spouse	

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.

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):	
(1) First name	Last name			Child tax credit	Credit for other dependents
For more than four dependents, see instr. and check here					

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	478,976	
	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	478,976	
	Attach Sch. B if required.	2a	Tax-exempt interest	2a	
		3a	Qualified dividends	3a	
		4a	IRA distributions	4a	
		5a	Pensions and annuities	5a	
		6a	Soc. sec. ben.	6a	
b		Taxable interest	2b	1,843	
	b	Ordinary dividends	3b		
	b	Taxable amount	4b		
	b	Taxable amount	5b		
	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		
	8	Other income from Schedule 1, line 10	8	1,932,101	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	2,412,920	
	10	Adjustments to income from Schedule 1, line 26	10	40	
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	2,412,880	
	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	384,742	
	14	Add lines 12 and 13	14	410,642	
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	2,002,238	

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

Form **1040** (2022)

Form 1040 (2022) **CLIFFORD MANUEL JR. & LAURIE M. MANUEL**

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Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	675,377
3			
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	675,377
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	675,377
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	4,421
24	Add lines 22 and 23. This is your total tax	24	679,798

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	218,957
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	935
d	Add lines 25a through 25c	25d	219,892
26	2022 estimated tax payments and amount applied from 2021 return	26	113,000
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	326,806
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	326,806
33	Add lines 25d, 26, and 32. These are your total payments	33	659,698

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
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	22,372
38	Estimated tax penalty (see instructions)	38	2,272

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 **MARY BETH GARY, CPA** Phone no. **352-796-1444** Personal identification number (PIN) **[REDACTED]**

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
		ENGINEER	
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.)
		HUMAN RESOURCE DIRECTOR	

Phone no.	Email address
Preparer's name	Preparer's signature
Date	PTIN
09/01/23	*****
Check if: ☐ Self-employed	

Paid

Firm's name	18 NORTH BROAD STREET	Phone no.	352-796-1444
Firm's address	BROOKSVILLE FL 34601	Firm's EIN	[REDACTED]

Preparer Use OnlyGo to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

8/31 INT 539 TOT 22,911

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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your social security number

*** - ** - [REDACTED]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	1,929,101
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: TRUIST BANK	8z	3,000
9	Total other income. Add lines 8a through 8z	9	3,000
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	1,932,101

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

Schedule 1 (Form 1040) 2022

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - ** -

Schedule 1 (Form 1040) 2022

Page 2

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	40
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	40

Schedule 1 (Form 1040) 2022

SCHEDULE 2
(Form 1040)**Additional Taxes**

OMB No. 1545-0074

2022Attachment
Sequence No. **02**Department of the Treasury
Internal Revenue Service

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

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

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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your social security number

*** - ** - [REDACTED]

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	80
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	2,572
12	Net investment income tax. Attach Form 8960	12	1,769
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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

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Schedule 2 (Form 1040) 2022

Page **2****Part II Other Taxes (continued)**

17 Other additional taxes:		
a Recapture of other credits. List type, form number, and amount:	17a	
b Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c Additional tax on HSA distributions. Attach Form 8889	17c	
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j Section 72(m)(5) excess benefits tax	17j	
k Golden parachute payments	17k	
l Tax on accumulation distribution of trusts	17l	
m Excise tax on insider stock compensation from an expatriated corporation	17m	
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q Any interest from Form 8621, line 24	17q	
z Any other taxes. List type and amount:	17z	
18 Total additional taxes. Add lines 17a through 17z		18
19 Reserved for future use		19
20 Section 965 net tax liability installment from Form 965-A	20	
21 Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
		4,421

Schedule 2 (Form 1040) 2022

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - **

Schedule 3 (Form 1040) 2022

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	325,000
11	Excess social security and tier 1 RRTA tax withheld	11	1,806
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b	
c	Reserved for future use	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Reserved for future use	13g	
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	326,806

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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your social security number

*** - **

Part I		1	Amount
Interest	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 CAPITAL CITY BANK		1,843
	2 Add the amounts on line 1	2	1,843
	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	1,843

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

Part II		5	Amount
Ordinary Dividends	5 List name of payer:		
	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.

		Yes	No
Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.	7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		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

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

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - **

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** 966 CANDLELIGHT BLVD, BROOKSVILLE, FL 34601**B** 3703 E FOREST DRIVE, INVERNESS, FL 34450**C****1b** Type of Property
(from list below)**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 4**A** 365**B** 4**B** 365**C****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 60,000	18,000	
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14		
15 Supplies	15		
16 Taxes	16 16,376	3,819	
17 Utilities	17		
18 Depreciation expense or depletion	18 6,779	3,385	
19 Other (list)	19		
20 Total expenses. Add lines 5 through 19	20 23,155	7,204	
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 36,845	10,796	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 0	0	
23a Total of all amounts reported on line 3 for all rental properties	23a 78,000		
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 10,164		
e Total of all amounts reported on line 20 for all properties	23e 30,359		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24	47,641	
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	47,641	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

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

Your social security number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - **

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

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

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

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

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29a Totals				1,889,744	
b Totals	1,545	6,739			
30 Add columns (h) and (k) of line 29a			30	1,889,744	
31 Add columns (g), (i), and (j) of line 29b			31	8,284	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	1,881,460	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	AMENDED AND RESTATED CLIFFORD E	** - ***6095
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
A	0	
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a	35	0
36 Add columns (c) and (e) of line 34b	36	0
37 Total estate and trust income or (loss). Combine lines 35 and 36	37	0

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	1,929,101
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	

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**CLIFFORD****MANUEL JR.**

*** - **

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**3,000**

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

3**3,000**

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

4a**2,771****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**2,771**

- 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**2,771**

- 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**166,906**

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

8b

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

8c

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

8d

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

9

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

10

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

11**80**

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

12**80**

- 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****40****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 income¹ (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 income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

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

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

OMB No. 1545-2294

2022Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.Attachment
Sequence No. **55A**

Name(s) shown on return

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your taxpayer identification number

*** - **

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or 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	COMMERCIAL PROPERTY HERNANDO	☐	☐	*** - **	☐
B	COMMERCIAL PROPERTY CITRUS	☐	☐	*** - **	☐
C	COASTAL ENGINEERING ASSOCIATES, INC	☐	☐	** - **	☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 36,641	10,736	1,879,256
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 7,328	2,147	375,851
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 0	0	2,947,923
5 Multiply line 4 by 50% (0.50)	5 0	0	1,473,962
6 Multiply line 4 by 25% (0.25)	6 0	0	736,981
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 269,760	132,000	1,567,843
8 Multiply line 7 by 2.5% (0.025)	8 6,744	3,300	39,196
9 Add lines 6 and 8	9 6,744	3,300	776,177
10 Enter the greater of line 5 or line 9	10 6,744	3,300	1,473,962
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 6,744	2,147	375,851
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 6,744	2,147	375,851
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 6,744	2,147	375,851
16 Total qualified business income component. Add all amounts reported on line 15	16 384,742		

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

Form **8995-A** (2022)

Form 8995-A (2022)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	384,742	
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		384,742
33 Taxable income before qualified business income deduction	33	2,386,980	
34 Net capital gain. See instructions	34		
35 Subtract line 34 from line 33. If zero or less, enter -0-	35		2,386,980
36 Income limitation. Multiply line 35 by 20% (0.20)	36		477,396
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		384,742
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		384,742
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40		

Form 8995-A (2022)

SCHEDULE C
(Form 8995-A)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Loss Netting and Carryforward**

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your taxpayer identification number

*** - **

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-.)
	COMMERCIAL PROPERTY HERNANDO	36,845	204	36,641
	COMMERCIAL PROPERTY CITRUS	10,796	60	10,736
	COASTAL ENGINEERING ASSOCIATES, INC	1,889,744	10,488	1,879,256
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 10,752
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 1,937,385
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 10,752
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6

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

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

SCHEDULE C
(Form 8995-A)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Loss Netting and Carryforward**

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your taxpayer identification number

*** - ** - [REDACTED]

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-.)
	COMMERCIAL RENTAL	-1,394		
	161 E JEFFERSON	-4,681		
	FORM 1065, PAGE 1	-3,957		
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
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).			5
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6

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

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

SCHEDULE C
(Form 8995-A)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Loss Netting and Carryforward**

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Your taxpayer identification number

*** - **

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-.)
	FORM 1065, PAGE 1	-720		
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	
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).		5	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	

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

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

Form **8959****Additional Medicare Tax**

OMB No. 1545-0074

2022Attachment
Sequence No. **71**Department of the Treasury
Internal Revenue Service

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

Your social security number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - **

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	532,976	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	532,976	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		282,976
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		2,547

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	2,771	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000	
10 Enter the amount from line 4	10	532,976	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		2,771
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		25

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

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		2,572
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	8,663	
20 Enter the amount from line 1	20	532,976	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,728	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		935
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		935

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

Form **8959** (2022)

Form

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

Attach to your tax return.

OMB No. 1545-2227

2022Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - **

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	1,843
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	1,929,101
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-1,883,005
c	Combine lines 4a and 4b	4c	46,096
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
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	47,939

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	SEE STMT
11	Total deductions and modifications. Add lines 9d and 10	11	1,396

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	46,543
13	Modified adjusted gross income (see instructions)	13	2,412,880
14	Threshold based on filing status (see instructions)	14	250,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	2,162,880
16	Enter the smaller of line 12 or line 15	16	46,543
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	1,769
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2022)

Form **8948**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Preparer Explanation for Not Filing Electronically

► Go to www.irs.gov/Form8948 for instructions and the latest information.

OMB No. 1545-2200

Attachment
Sequence No. **173**

Name(s) on tax return

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

Tax year of return

2022

Taxpayer's identifying number

*** - **

Preparer's name

MARY BETH GARY, CPA

Preparer Tax Identification Number (PTIN)

Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of electronic filing include the following.

- Faster refunds
- Secure transmissions
- E-payment options
- More accurate returns
- Easier filing method
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 ☐ Taxpayer chose to file this return on paper.

2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number _____ Approval Letter Date _____

3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 ☐ This return was rejected by IRS e-file and the reject condition could not be resolved.

Reject code: _____ Number of attempts to resolve reject: _____

5 ☐ The preparer's e-file software package does not support Form _____ or Schedule _____ attached to this return.

6 Check the box that applies and provide additional information if requested.

a ☐ The preparer is ineligible to file electronically because IRS e-file does not accept foreign preparers without social security numbers who live and work abroad.

b ☐ The preparer is ineligible to participate in IRS e-file.

c ☒ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

TAXPAYERS RECEIVED NOTICE 5071C INDICATING A RETURN WAS FILED USING
TAXPAYER'S SS#. ID VERIFICATION HAS BEEN DONE WITH THE IRS. INSTRUCTIONS
RECEIVED INDICATE THAT A PAPER RETURN IS REQUIRED FOR 2022.

For Paperwork Reduction Act Notice, see instructions.

Form **8948** (Rev. 9-2018)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

CLIFFORD MANUEL JR.

Identifying number

-**-*

A Name of S corporation

COASTAL ENGINEERING ASSOCIATES, INC

B Employer identification number

-**

C Stock block (see instructions):

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

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

1	Stock basis at the beginning of the corporation's tax year	1	825,343
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	1,889,744
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	1,889,744
5	Stock basis before distributions. Add lines 1, 2, and 4	5	2,715,087
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	2,001,920
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	713,167
8a	Nondeductible expenses	8a	27,991
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	27,991
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	685,176
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	12,900
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	12,900
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	672,276

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

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

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
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	0			
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-	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-	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	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	12,900		12,900		
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	12,900		12,900		

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

CLIFFORD MANUEL JR.

Identifying number

-**-*

A Name of S corporation

HERNANDO INVESTMENTS, INC.

B Employer identification number

-**-*

C Stock block (see instructions):

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

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

1	Stock basis at the beginning of the corporation's tax year	1	1,961
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	0
5	Stock basis before distributions. Add lines 1, 2, and 4	5	1,961
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	1,961
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	1,961
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	887
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	887
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	1,074

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☒ Formal note ☒ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year	7,028			7,028
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17	7,028			7,028
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18	7,028			7,028

CLIFFORD MANUEL JR.

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Form 7203 (Rev. 12-2022)

Page 2

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	7,028			
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	7,028			
25 Divide line 24 by line 18	1.0000			
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	7,028			
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-	7,028			
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-	7,028			

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	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	662		662		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions	225		225		
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	887		887		

Form 7203 (Rev 12-2022)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

CLIFFORD MANUEL JR.

Identifying number

-**-*

A Name of S corporation

INSTEADA, LLC

B Employer identification number

-**-*

C Stock block (see instructions):

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

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

1	Stock basis at the beginning of the corporation's tax year	1	32,548
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	0
5	Stock basis before distributions. Add lines 1, 2, and 4	5	32,548
6	Distributions (excluding dividend distributions)	6	
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	32,548
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	32,548
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	720
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	720
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	31,828

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

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

CLIFFORD MANUEL JR.

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Form 7203 (Rev. 12-2022)

Page 2

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	0			
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-	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-	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	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions	720		720		
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	720		720		

Form 7203 (Rev. 12-2022)

Passive Activity Loss Limitations

OMB No. 1545-1008

Form **8582**

See separate instructions.

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

2022Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8582 for instructions and the latest information.Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

***-**-XXXX

Part I 2022 Passive Activity Loss**Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	47,641	
b Activities with net loss (enter the amount from Part IV, column (b))	1b		
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c		
d Combine lines 1a, 1b, and 1c	1d		47,641

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a		
b Activities with net loss (enter the amount from Part V, column (b))	2b	1,545	
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d Combine lines 2a, 2b, and 2c	2d		-1,545

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3		46,096
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- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

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

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

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

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
COMMERCIAL PROPERTY HERNANDO	36,845			36,845	
COMMERCIAL PROPERTY CITRUS	10,796			10,796	
Total. Enter on Part I, lines 1a, 1b, and 1c	47,641				

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2022)

CLIFFORD MANUEL JR. & LAURIE M. MANUEL

*** - **

Form 8582 (2022)

Page 2

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
SEE STATEMENT 2					
Total. Enter on Part I, lines 2a, 2b, and 2c		1,545			

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
HERNANDO INVESTMENTS, INC.	SCH E2	887	0.5741	
HERNANDO INVESTMENT LTD PARTNERSHIP	SCH E2	374	0.2421	
CORTEZ CROSSING LOT 23 LLC	SCH E2	284	0.1838	
Total		1,545	1.00	

Part VIII Allowed Losses. See instructions.

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

Form 8582 (2022)

Form 1040		Tax Return Reconciliation Worksheet		2022	
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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 CLIFFORD		Last name MANUEL JR.		Taxpayer social security number *** - ** [REDACTED]	
If a joint return, spouse's first name and initial LAURIE M.		Last name MANUEL		Spouse's social security number *** - * [REDACTED]	

Home address (number and street). If you have a P.O. box, see instructions. 966 CANDLELIGHT BLVD			Apt. no.		Presidential Election Campaign ☒ Taxpayer ☒ Spouse	
City, town or post office, state, and ZIP code. BROOKSVILLE FL 34601-3116						
Foreign country name		Foreign province/state/county		Foreign postal code		

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

6a ☒ Taxpayer. If someone can claim you as a dependent, do not check box 6a b ☒ Spouse		Boxes checked on 6a and 6b 2 Children on 6c who lived with you Children on 6c who did not live with you Dependents on 6c not entered above Total. Add lines above 2	
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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	Other dependents	

Income (Schedule 1)	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	478,976
	8a	Taxable interest. Attach Schedule B if required	8a	1,843
	b	Tax-exempt interest. Do not include on line 8a	8b	
	9a	Ordinary dividends. Attach Schedule B if required	9a	
	b	Qualified dividends	9b	
	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	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions	15a	
	16a	Pensions and annuities	16a	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	1,929,101
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Social security benefits	20a	
	21	Other income. List type and amount TRUIST BANK	21	3,000
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	2,412,920
	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
Adjusted Gross Income (Schedule 1)	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	40
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ►	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	40	
37	Subtract line 36 from line 22. This is your adjusted gross income	37	2,412,880	

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2022
Name CLIFFORD MANUEL JR. & LAURIE M. MANUEL			TIN ***-**-XXXX	
38 Amount from line 37 (adjusted gross income)			38	2,412,880
Tax and Credits (Schedules 2, 3)	39a Check ☐ You were born before January 2, 1958, ☐ Blind. ☐ Spouse was born before January 2, 1958, ☐ Blind. Total boxes checked 39a			
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b			
Standard Deduction for—	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)			40 25,900
	40b			40b
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$12,950 Married filing jointly or Qualifying widow(er), \$25,900 Head of household, \$19,400	41 Subtract line 40 and 40b from line 38			41 2,386,980
	42 Qualified business income deduction (see instructions)			42 384,742
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43 2,002,238
	44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44 675,377
	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			47 675,377
	48 Foreign tax credit. Attach Form 1116 if required			48
	49 Credit for child and dependent care expenses. Attach Form 2441			49
	50 Education credits from Form 8863, line 19			50
	51 Retirement savings contributions credit. Attach Form 8880			51
	52 Child tax credit/credit for other dependents			52
	53 Residential energy credits. Attach Form 5695			53
	54 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐			54
	55 Add lines 48 through 54. These are your total credits			55
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-			56 675,377	
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE			57 80
	58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919			58
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59
	60a Household employment taxes from Schedule H			60a
	b First-time homebuyer credit repayment. Attach Form 5405 if required			60b
Payments (Schedule 3)	61 Taxes from: a ☒ Form 8959 b ☒ Form 8960 c ☐ Instructions; enter code(s) SEE STATEMENT			61 4,341
	62 Section 965 net tax liability installment from Form 965-A			62
	63 Add lines 56 through 61. This is your total tax			63 679,798
	64 Federal income tax withheld from:			
	a Form(s) W-2			64a 218,957
	b Form(s) 1099			64b
	c Other forms			64c 935
	65 2022 estimated tax payments and amount applied from 2021 return			65 113,000
	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			71 325,000	
72 Excess social security and tier 1 RRTA tax withheld			72 1,806	
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.			75 659,698	
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 22,372
	80 Estimated tax penalty (see instructions)			80 2,272
Int/Pen	Date filed 8/31	Int 539	Fail to file	Fail to pay
			Total 22,911	
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) XXXXXX
	Designee's Name MARY BETH GARY, CPA			Phone no. 352-796-1444
Other Info	Taxpayer Daytime phone number		Taxpayer: Occupation ENGINEER	
	Spouse: Occupation HUMAN RESOURCE DIRECTOR		IRS Identity Protection PIN	
	Email address		IRS Identity Protection PIN	

Federal Statements

Statement 1 - Schedule E, Page 2, Line 28

Name	P For S Ptr	EIN	Basis Comp Required	Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
CANDLELIGHT MINI-STORAGE, INC.	S	**--***			\$	\$	\$	\$	\$
COASTAL ENGINEERING ASSOCIATES, INC.	S	**--***							
HERNANDO INVESTMENTS, INC.	S	**--***							
HERNANDO INVESTMENT LTD PARTNERSHIP	P	**--***			887				
MANUEL, LLC	P	**--***			374				
CORTEZ CROSSING LOT 23 LLC	P	**--***							
161 E. JEFFERSON STREET, LLC	P	**--***			284				
RENTAL REAL ESTATE	P	**--***					4,681		
INSTEADA, LLC	P	**--***							
INSURANCE	P	**--***					217		
UTILITIES	P	**--***					111		
PROFESSIONAL FEES	P	**--***					1,010		
INSTEADA, LLC	S	**--***							
REPAIRS & MAINTENANCE	S	**--***					250		
FL CORPORATE FILING	S	**--***					70		
UTILITIES	S	**--***					145		
PROFESSIONAL FEES	S	**--***					255		

Federal Statements

Statement 1 - Schedule E, Page 2, Line 28 (continued)

Name		P For S Ptr	EIN	Basis Comp Required	Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
TOTAL						\$ 1,545	\$ 0	\$ 6,739	\$ 0	\$ 1,889,744

Federal Statements**Statement 2 - Form 8582 Part V- For Form 8582 Lines 2a, 2b, and 2c**

<u>Description</u>	<u>Current Year Net Income</u>	<u>Current Year Net Loss</u>	<u>Prior Year Unallowed Loss</u>	<u>Overall Gain</u>	<u>Overall Loss</u>
HERNANDO INVESTMENTS, INC.	\$	\$ 887	\$	\$	\$ 887
HERNANDO INVESTMENT LTD PARTNERSHIP		374			374
CORTEZ CROSSING LOT 23 LLC		284			284
TOTAL	\$ 0	\$ 1,545	\$ 0		

Form W-2 Wage and Tax Statement
Copy C - For EMPLOYEE'S RECORDS. (See Notice to Employee on the back of Copy B.)

2022

OMB No. 1545-0008

Department of the Treasury—Internal Revenue Service

c Employer's name, address, and ZIP code

South East Personnel Leasing
 2739 U.S. Hwy 19 North
 Holiday, FL 34691

e Employee's name, address, and ZIP code

CLIFFORD E MANUEL, JR
 28394 TURKEY TROT LN
 BROOKSVILLE, FL 34601

7 Social security tips

8 Allocated tips

9

12a See instructions for box 12
 D 27000.00

12d

b Employer identification number (EIN)

1 Wages, tips, other compensation
 213969.12

3 Social security wages
 147000.00

5 Medicare wages and tips
 240969.12

10 Dependent care benefits

12b

13 Statutory emp Retirement plan Third-party sick pay
☒ ☒ ☐

a Employee's social security number

2 Federal income tax withheld
 89434.08

4 Social security tax withheld
 9114.02

6 Medicare tax withheld
 3862.86

11 Nonqualified plans

12c

14 Other

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

15 State Employer's state ID number

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

Form W-2 Wage and Tax Statement
Copy C - For EMPLOYEE'S RECORDS. (See Notice to Employee on the back of Copy B.)

2022

OMB No. 1545-0008

Department of the Treasury—Internal Revenue Service

c Employer's name, address, and ZIP code

South East Personnel Leasing
 2739 U.S. Hwy 19 North
 Holiday, FL 34691

e Employee's name, address, and ZIP code

LAURIE M MANUEL
 23394 TURKEY TROT LN
 BROOKSVILLE, FL 34601

7 Social security tips

8 Allocated tips

9

12a See instructions for box 12
 D 27000.00

12d

b Employer identification number (EIN)

1 Wages, tips, other compensation
 235869.60

3 Social security wages
 147000.00

5 Medicare wages and tips
 262869.60

10 Dependent care benefits

12b

13 Statutory emp Retirement plan Third-party sick pay
☐ ☒ ☐

a Employee's social security number

2 Federal income tax withheld
 120654.29

4 Social security tax withheld
 9113.90

6 Medicare tax withheld
 4377.30

11 Nonqualified plans

12c

14 Other

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

15 State Employer's state ID number

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

Employee Reference Copy W-2 Wage and Tax Statement 2022

OMB No. 1545-0008
Copy C for employee's records
d Control number 000032 L7/PKB Dept. A Employer use only 19

c Employer's name, address, and ZIP code
COASTAL ENGINEERING
ASSOCIATES INC
966 CANDLELIGHT BLVD
BROOKSVILLE, FL 34601 3116
Batch #99261

e/f Employee's name, address, and ZIP code
CLIFFORD E MANUEL JR
23394 TURKEY TROT LN
BROOKSVILLE, FL 34601

b Employer's FED ID number	a Employee's SSA number
1 Wages, tips, other comp. 19905.76	2 Federal income tax withheld 7950.84
3 Social security wages 19905.76	4 Social security tax withheld 1234.16
5 Medicare wages and tips 19905.76	6 Medicare tax withheld 288.63
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
	12c
	12d
	13 Stat emp. Ret. plan 3rd party sick pay
15 State Employer's state ID no.	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

Employee Reference Copy W-2 Wage and Tax Statement 2022

OMB No. 1545-0008
Copy C for employee's records
d Control number 000037 L7/PKB Dept. A Employer use only 18

c Employer's name, address, and ZIP code
COASTAL ENGINEERING
ASSOCIATES INC
966 CANDLELIGHT BLVD
BROOKSVILLE, FL 34601 3116
Batch #99261

e/f Employee's name, address, and ZIP code
LAURIE M MANUEL
23394 TURKEY TROT LN
BROOKSVILLE, FL 34601

b Employer's FED ID number	a Employee's SSA number
1 Wages, tips, other comp. 9230.80	2 Federal income tax withheld 918.16
3 Social security wages 9230.80	4 Social security tax withheld 572.31
5 Medicare wages and tips 9230.80	6 Medicare tax withheld 133.85
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
	12c
	12d
	13 Stat emp. Ret. plan 3rd party sick pay
15 State Employer's state ID no.	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. TRUIST BANK ATTN ACCOUNTS PAYABLE PO BOX 632 WHITEVILLE, NC 28450-0632		OMB No. 1545-0116 2022 Form 1099-NEC		Nonemployee Compensation	
PAYER'S TIN [REDACTED]		RECIPIENT'S TIN [REDACTED]		1 Nonemployee compensation \$ 3,000.00	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code Mr Clifford E Manuel Jr 966 Candlelight Blvd Brooksville, FL 34601		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		3			
		4 Federal income tax withheld \$			
Account number (see instructions) [REDACTED]		5 State tax withheld \$		6 State/Payer's state no. FL / Not Applicable	
Tracking #: [REDACTED]				7 State income \$ 3,000.00	