

General Information

Name: Hon Ellen Sue Venzler

CONFIDENTIAL**PID 25583****AGENCY INFORMATION**

Organization	Suborganization	Title
Judicial Circuit (11Th)	Elected Constitutional Officer	Circuit Court Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
Circuit Judge	11th Judicial Circuit in and for Miami-Dade County	Circuit Court Judge, Group 43

Net WorthMy Net Worth as of December 31, 2023 was \$ 9,812,797.00.**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 \$ 475,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/05/2024

Description of Asset	Value of Asset
Residence	\$ 4,100,000.00
Cash Accounts: (Truist; J.P. Morgan; Charles Schwab)	\$ 45,853.00
D & E Landholdings II, LLC - Loan Receivable	\$ 90,037.00
Interest in D & E Landholdings II, LLC	\$ 889,354.00
Life Insurance Cash Value (Mass Mutual Life Insurance Co./Principal Life Insurance Co.	\$ 95,444.00
ALPHABET, INC.	\$ 17,977.00
AMAZON.COM INC	\$ 17,929.00
BERKSHIRE HATHAWAY, INC.	\$ 122,334.00
COSTCO WHOLESALE CORP.	\$ 36,964.00
DELTA AIRLINES	\$ 3,620.00
GOLDMAN SACHS GROUP, INC.	\$ 28,546.00
ISHARES S&P MID CAP 400 (IJK)	\$ 55,684.00
ISHARES S&P MID CAP 400 (IJJ)	\$ 54,847.00
ISHARES S&P SMALL CAP (IJT)	\$ 4,379.00
MODERNA, INC.	\$ 4,773.00
NVIDIA CORP.	\$ 38,181.00
SPDR INDEX SHARES FUNDS SPRD EURO STOXX	\$ 128,567.00
VANGUARD INTL EQUITY INDEX FUND EUROP	\$ 49,327.00
CAPITAL ONE BANK (USA)	\$ 73,043.00
CAPITAL ONE NATL ASSN VA	\$ 98,035.00
CITIZENS NATL BK GTR ST. LOUIS	\$ 29,208.00
AMERICAN EXPRESS NATL BANK	\$ 29,244.00
GOLDMAN SACHS BK USA NEW YORK	\$ 19,469.00
COLUMBIA SELIGMAN COMM.	\$ 50,406.00
WALMART	\$ 5,360.00
BRISTOL-MEYERS SQUIBB CO.	\$ 11,236.00
META PLATFORMS, INC.	\$ 32,564.00
TROWE PR NEW HRIZNS I	\$ 5,504.00

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/05/2024

Description of Asset	Value of Asset
TROWE PR OVERSEAS STK I	\$ 5,699.00
FID CONTRA K6	\$ 3,820.00
FID BLUE CHIP GR K6	\$ 16,809.00
TROWE PR EQ INC B	\$ 14,866.00
ISHARES S&P SMALL CAP 600 (IJS)	\$ 10,889.00
ISHARES S&P SMALL CAP 500 (IVW)	\$ 52,402.00
ISHARES S&P SMALL CAP 500 (IVE)	\$ 49,225.00
US TREASURY BILLS	\$ 274,559.00
I SHARES 1-3 YR TREASURY (SHY)	\$ 91,309.00
I SHARES 3-7 YR TREASURY (IEI)	\$ 91,752.00
SPDR SER TR (XHB)	\$ 17,218.00
REINVESTMENT PENSION PLAN	\$ 2,241,364.00
VINTAGE AUTOMOBILES	\$ 170,000.00
ART COLLECTION	\$ 160,000.00

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. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2023 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):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Ellen Sue Venzer

Digitally signed: **04/05/2024**

Filed with COE: **04/05/2024**

1040

U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending

Your first name and middle initial

Last name

ELLEN SUE

VENZER

If joint return, spouse's first name and middle initial

Last name

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

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

MIAMI

FL

Foreign country name

Foreign province/state/country

Foreign postal code

Filing Status

Single

Married filing jointly (even if only one had income)

Married filing separately (MFS)

Head of household (HOH)

Check only one box.

Qualifying surviving spouse (QSS)

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 SYDNEY VENZER

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

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, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Dependents (see instructions):

(1) First name Last name

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instr.): Child tax credit Credit for other dependents

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1 283,411.

b Household employee wages not reported on Form(s) W-2

c Tip income not reported on line 1a (see instructions)

d Medical waiver payments not reported on Form(s) W-2 (see instructions)

e Taxable dependent care benefits from Form 2441, line 26

f Employer-provided adoption benefits from Form 8839, line 29

g Wages from Form 8919, line 6

h Other earned income (see instructions)

i Nontaxable combat pay election (see instructions)

z Add lines 1a through 1h 283,411.

2a Tax-exempt interest 141.

3a Qualified dividends 5,376.

4a IRA distributions

5a Pensions and annuities

6a Social security benefits

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

8 Additional income from Schedule 1, line 10

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income

10 Adjustments to income from Schedule 1, line 26

11 Subtract line 10 from line 9. This is your adjusted gross income

12 Standard deduction or itemized deductions (from Schedule A)

13 Qualified business income deduction from Form 8995 or Form 8995-A

14 Add lines 12 and 13

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

Standard Deduction for -

Single or Married filing separately, \$13,850

Married filing jointly or Qualifying surviving spouse, \$27,700

Head of household, \$20,800

If you checked any box under Standard Deduction, see instructions.

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

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	63,906.
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	63,906.
	19 Child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20	143.
	21 Add lines 19 and 20	21	143.
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	63,763.
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,105.
	24 Add lines 22 and 23. This is your total tax.	24	64,868.

Payments

25 Federal income tax withheld from:	25a	56,289.
a Form(s) W-2	25b	
b Form(s) 1099	25c	
c Other forms (see instructions)		
d Add lines 25a through 25c	25d	56,289.

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

26 2023 estimated tax payments and amount applied from 2022 return	27	
27 Earned income credit (EIC)	28	
28 Additional child tax credit from Schedule 8812	29	
29 American opportunity credit from Form 8863, line 8	30	
30 Reserved for future use	31	6,579.
31 Amount from Schedule 3, line 15		
32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	6,579.
33 Add lines 25d, 26, and 32. These are your total payments	33	62,868.

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	

Direct deposit?
See instructions

b Routing number	c Type: ☐ Checking ☐ Savings
d Account number	

36 Amount of line 34 you want applied to your 2024 estimated tax	36	
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		
38 Estimated tax penalty (see instructions)	38	
Amount You Owe	37	2,000.

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	ANA L MARTINEZ CPA	Phone no	786-864-2560	Personal identification number (PIN)	
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	4/5/24	Your occupation	JUDGE

Sign HereJoint return?
See instructions
Keep a copy for your records.

Spouse's signature. If a joint return, both must sign	Date	Spouse's occupation
	4/5/24	JUDGE

Paid Preparer Use Only

Preparer's name	ANA L MARTINEZ CPA	Preparer's signature		Date	4/4/24	PTIN	P00574616
Phone no.	(305)	Email address					

Firm's name

A MARTINEZ & ASSOCIATES CPAS PA	Phone no	786-864-2560
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Firm's address

5794 SW 40 ST #203	Firm's EIN	k
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MIAMI, FL 33155

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

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Department of the Treasury
Internal Revenue Service

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

Go to [www.irs.gov/Form 1040](http://www.irs.gov/Form1040) for instructions and the latest information.

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

Your social security number

ELLEN SUE VENZER

Part 1 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
6	Farm income or (loss). Attach Schedule F	6
7	Unemployment compensation	7
8	Other income:	
a	Net operating loss	8a ()
b	Gambling	8b
c	Cancellation of debt	8c
d	Foreign earned income exclusion from Form 2555	8d ()
e	Income from Form 8853	8e
f	Income from Form 8889	8f
g	Alaska Permanent Fund dividends	8g
h	Jury duty pay	8h
i	Prizes and awards	8i
j	Activity not engaged in for profit income	8j
k	Stock options	8k
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m
n	Section 951(a) inclusion (see instructions)	8n
o	Section 951A(a) inclusion (see instructions)	8o
p	Section 461(l) excess business loss adjustment	8p
q	Taxable distributions from an ABLE account (see instructions)	8q
r	Scholarship and fellowship grants not reported on Form W-2	8r
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t
u	Wages earned while incarcerated	8u
z	Other income. List type and amount:	
		8z

9	Total other income. Add lines 8a through 8z	9
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10

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

Schedule 1 (Form 1040) 2023

-11,182.

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

Schedule 1 (Form 1040) 2023

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

2023
Attachment
Sequence No. **02**

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

ELLEN SUE VENZER

Your social security number

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	
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	803.
12	Net investment income tax. Attach Form 8960	12	302.
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	

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

(continued on page 2)
Schedule 2 (Form 1040) 2023

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

2023

Attachment
Sequence No. 03

Your social security number

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

ELLEN SUE VENZER

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	143.
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	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
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	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
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 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	143.

(continued on page 2)

Schedule 3 (Form 1040) 2023

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

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	STMT 6	11
12	Credit for federal tax on fuels. Attach Form 4136		12
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
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	6,579.

Schedule 3 (Form 1040) 2023

SCHEDULE A
(Form 1040)

DOES NOT APPLY - NOT USED
Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Department of the Treasury
Internal Revenue Service

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

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

Your social security number

OMB No. 1545-0074

2023
Attachment
Sequence No. 07

ELLEN SUE VENZER

Medical

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

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 ☐ SEE STATEMENT 7

b State and local real estate taxes (see instructions) 5a 9,025.

c State and local personal property taxes 5b 18,400.

d Add lines 5a through 5c 5c 27,425.

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing
separately) 5d 10,000.

6 Other taxes. List type and amount: 6

7 Add lines 5e and 6 7 10,000.

Interest You
Paid

8 Home mortgage interest and points. If you didn't use all of your home
mortgage loan(s) to buy, build, or improve your home, see

instructions and check this box ☐

Caution: Your
mortgage interest
deduction may be
limited. See
instructions

a Home mortgage interest and points reported to you on Form 1098. See
instructions if limited 8a

b Home mortgage interest not reported to you on Form 1098. See

instructions if limited. If paid to the person from whom you bought the
home, see instructions and show that person's name, identifying no., and

address

c Points not reported to you on Form 1098. See instructions for

special rules 8b

d Reserved for future use 8c

e Add lines 8a through 8c 8d

9 Investment interest. Attach Form 4952 if required. See
instructions 8e

10 Add lines 8e and 9 9

Gifts to
Charity

11 Gifts by cash or check. If you made any gift of \$250 or more,
see instructions 11 2,389.

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 2,389.

STMT 8

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

16 Other - from list in instructions. List type and amount: 16

Other
Itemized
Deductions

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 12,389.

18 If you elect to itemize deductions even though they are less than your standard
deduction, check this box ☐

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. 08

Name(s) shown on return

Your social security number

ELLEN SUE VENZER

Part I

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:

JP MORGAN -

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.

SUBTOTAL FOR LINE 1

ABP ADJUSTMENT

SEE STATEMENT 9

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

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

Part II

Ordinary Dividends

- 5 List name of payer:
JP MORGAN -

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.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 327501. 11-03-23

- 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.
- 7a At any time during 2023, 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 as a bank account, securities account, or brokerage account) located in a foreign country? See instructions If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located
- 8 During 2023, 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

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

13

2023.03030 VENZER. ELLEN SITE

Schedule B (Form 1040) 2023

Interest and Dividend Summary

Name: EILEEN SUE VENZER

FEIN/SSN: 1

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A								
B								
C								
D JP MORGAN	7,228.	9,300.						
E JP MORGAN-								
F								
G								
H								
I								
J								
K								
Totals			7,228.	9,300.	141.	26.	5,642.	5,376.

Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A								
B								
C								
D								
E	2,642.	34.			73.			143.
F								
G								
H								
I								
J								
K								
Totals	2,642.	34.			73.			143.

04-01-23

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

ELLEN SUE VENZER

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	61,004.	82,531.		<21,527.>
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	372.	589.		<217.>
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	<21,744.>

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	265,871.	288,896.		<23,025.>
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	15,557.	16,963.		<1,406.>
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		STMT 10	13	2,642.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	<21,789.>

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

Schedule D (Form 1040) 2023

Part III Summary

16	Combine lines 7 and 15 and enter the result • 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.	16	<43,533.>
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) Note: When figuring which amount is smaller, treat both amounts as positive numbers. 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.	21	3,000.

Schedule D (Form 1040) 2023

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification no.

ELLEN SUE VENZER

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

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

transactions, see page 2.

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

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8948, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note above**)

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

☐ (C) Short-term transactions not reported to you on Form 1099-B

(a) Description of property (Example: 100 st. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the instructions.	(f) Code(s)	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g).
ADVISORS INNER CIRCLE	VARIOUS	02/15/23	8,601.	9,442.			<841.>
ALPHABET INC	06/01/22	04/13/23	216.	230.			<14.>
AMAZON.COM	05/06/22	04/13/23	205.	236.			<31.>
BERKSHIRE HATHAWAY	05/06/22	04/13/23	2,545.	2,548.			<3.>
COCA COLA	05/06/22	02/16/23	8,229.	9,067.			<838.>
COSTCO WHOLESALE	05/05/22	04/13/23	992.	1,032.			<40.>
DELTA AIR LINES	VARIOUS	04/13/23	7,543.	9,343.			<1,800.>
WALT DISNEY CO	05/12/22	04/13/23	302.	311.			<9.>
GOLDMAN SACHS	05/06/22	04/13/23	662.	623.			39.
ISHARES S&P	06/28/22	04/13/23	789.	716.			73.
ISHARES S&P	05/06/22	04/13/23	817.	825.			<8.>
ISHARES S&P	VARIOUS	07/11/23	6,791.	6,519.			272.
ISHARES S&P LIVENT	07/07/22	04/13/23	548.	541.			7.
CORPORATION	05/27/22	04/13/23	289.	432.			<143.>
MODERNA INC	05/06/22	04/13/23	161.	135.			26.
NVIDIA CORP	05/06/22	04/13/23	536.	389.			147.
QUALCOMM INC	VARIOUS	04/13/23	5,821.	6,858.			<1,037.>
SL GREEN REALTY	VARIOUS	03/16/23	12,812.	30,832.			<18,020.>
SPDR INDEX	10/25/22	04/13/23	1,946.	1,437.			509.
VANGUARD INTL	09/12/22	04/13/23	1,199.	1,015.			184.
Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)			61,004.	82,531.			<21,527.>

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

ELLEN SUE VENZER

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

Part Short-term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term

transactions, see page 2.

Note: You may allocate all short-term transactions reported on Form(s) 1099-D showing basis was reported to the IRS and for which no adjustments on the date you received the transactions directly on Schedule D, line 1a, you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 9949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

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

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

☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

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

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

ELLEN SUE VENZER

Your SSN

Before you begin:

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	270,551.
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	5,376.
3. Are you filing Schedule D?*		
☒ Yes. Enter the smaller of line 15 or 18 of Schedule D. If either line 15 or 18 is blank or a loss, enter -0-.	3.	0.
☐ No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4. Add lines 2 and 3	4.	5,376.
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	265,175.
6. Enter:		
\$ 44,625 if single or married filing separately,	6.	59,750.
\$ 89,250 if married filing jointly or qualifying surviving spouse,		
\$ 59,750 if head of household.		
7. Enter the smaller of line 1 or line 6	7.	59,750.
8. Enter the smaller of line 5 or line 7	8.	59,750.
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	0.
10. Enter the smaller of line 1 or line 4	10.	5,376.
11. Enter the amount from line 9	11.	0.
12. Subtract line 11 from line 10	12.	5,376.
13. Enter:		
\$ 492,300 if single,	13.	523,050.
\$ 276,900 if married filing separately,		
\$ 553,850 if married filing jointly or qualifying surviving spouse,		
\$ 523,050 if head of household.		
14. Enter the smaller of line 1 or line 13	14.	270,551.
15. Add lines 5 and 9	15.	265,175.
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	5,376.
17. Enter the smaller of line 12 or line 16	17.	5,376.
18. Multiply line 17 by 15% (0.15)	18.	806.
19. Add lines 9 and 17	19.	5,376.
20. Subtract line 19 from line 10	20.	0.
21. Multiply line 20 by 20% (0.20)	21.	0.
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	63,100.
23. Add lines 18, 21, and 22	23.	63,906.
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	64,981.
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	63,906.

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

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

Your social security number

ELLEN SUE VENZER**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 8562), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P (if partnership), S (if S corporation), or M (if trust)	(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	D & E LAND HOLDINGS, INC	S			X	
B	D & E LAND HOLDINGS II LLC	P				
C						
D						
29a	Totals					
b	Totals					
30	Add columns (h) and (k) of line 29a					30
31	Add columns (g), (i), and (j) of line 29b					31 (11,182.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31					32 -11,182.)

Part III Income or Loss From Estates and Trusts

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

Passive Income and Loss

(c) Passive deduction or loss allowed (attach Form 8562 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			
36	Add columns (c) and (e) of line 34b			
37	Total estate and trust income or (loss). Combine lines 35 and 36			

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				

Part V Summary * ENTIRE DISPOSITION OF PASSIVE ACTIVITY

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	-11,182.
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 AN; 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	

2023 Income from Passthroughs

D & E LAND HOLDINGS. INC

I.D. NUMBER:

TYPE: S CORPORATION

ACTIVITY INFORMATION:

D & E LAND HOLDINGS, INC

100% DISPOSITION AT A NET LOSS

ORDINARY INCOME (LOSS)

-11,182.

TOTAL NONPASSIVE INCOME (LOSS)

-11,182.

2023 Income from Passthroughs

D & E LAND HOLDINGS II LLC
I.D. NUMBER:
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

D & E LAND HOLDINGS II LLC

RENTAL, REAL ESTATE - ACTIVE PARTICIPATION

RENTAL REAL ESTATE INCOME (LOSS)

-11,127.

PASSIVE INCOME (LOSS)

-11,127.

DISALLOWED LOSS FROM FORM 8582

11,127.

PASSIVE INCOME

0.

2023

ELLEN SUE VENZER

[illegible][illegible]

04-01-23

[illegible][illegible]

Form 1116

Department of the Treasury
Internal Revenue Service

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 980-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2023

Attachment
Sequence No. 19

Name

ELLEN SUE VENZER

Identifying number as shown on page 1 of your tax return

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

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

h Resident of (name of country) UNITED STATES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. possession

1a Gross income from sources within country shown above and of the type checked above:

b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐

Deductions and losses (Caution: See instructions.)

2 Expenses definitely related to the income on line 1a (attach statement)

3 Pro rata share of other deductions not definitely related:

a Certain itemized deductions or standard deduction

b Other deductions (attach statement)

c Add lines 3a and 3b

d Gross foreign source income

e Gross income from all sources

f Divide line 3d by line 3e

g Multiply line 3c by line 3f

4 Pro rata share of interest expense:

a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)

b Other interest expense

5 Losses from foreign sources

6 Add lines 2, 3g, 4a, 4b, and 5

7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2

Part II Foreign Taxes Paid or Accrued

Credit is claimed

for taxes

(you must

check one)

(i) ☒ Paid

(k) ☐ Accrued

(l) Date paid or accrued

A 1099 TAX

B

C

Foreign taxes paid or accrued

In foreign currency

In U.S. dollars

Taxes withheld at source on:

(m) Dividends (n) Rents and royalties (o) Interest

(p) Other foreign taxes paid or accrued

(q) Dividends (r) Rents and royalties (s) Interest

(t) Other foreign taxes paid or accrued

(u) Total foreign taxes paid or accrued (add cols. (q) through (t))

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2023)

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	143.	14	143.
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐	10			
11 If your income was section 951A category income (box a above Part I), leave line 10 blank.) Add lines 9 and 10	11	143.		
12 Reduction in foreign taxes	12			
13 Taxes reclassified under high tax kickout	13			
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14			143.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	2,069.		
16 Adjustments to line 15	16			
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	2,069.		
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 12	18	267,354.		
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	19			.00774
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19			
20 Individuals: Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions	20			63,906.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	21			495.
21 Multiply line 20 by line 19 (maximum amount of credit)	21			
22 Increase in limitation (section 960(c)) (see instructions)	22			
23 Add lines 21 and 22	23			495.
24 Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24			143.

Part IV Summary of Credits From Separate Parts III

25 Credit for taxes on section 951A category income	25		
26 Credit for taxes on foreign branch category income	26		
27 Credit for taxes on passive category income	27		
28 Credit for taxes on general category income	28		
29 Credit for taxes on section 901(j) income	29		
30 Credit for taxes on certain income re-sourced by treaty	30		
31 Credit for taxes on lump-sum distributions	31		
32 Add lines 25 through 31	32		143.
33 Enter the smaller of line 20 or line 32	33		
34 Reduction of credit for international boycott operations	34		
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		143.

DOES NOT APPLY
Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2023
Attachment
Sequence No. 32

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

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

Your social security number

ELLEN SUE VENZER

Part I Alternative Minimum Taxable Income

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	270,551.
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	20,800.
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 SEE STATEMENT 14	2g	26.
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 AMT) SEE STATEMENT 13	2l	2,745.
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 income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and 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 adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	4	294,122.

Part II Alternative Minimum Tax (AMT)

5	Exemption.		
	IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...
	Single or head of household	\$578,150	\$81,300
	Married filing jointly or qualifying surviving spouse	1,156,300	126,500
	Married filing separately	578,150	63,250
	If line 4 is over the amount shown above for your filing status, see instructions.		
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	212,822.
7	- If you are filing Form 2555, 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 \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 28% (0.28). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	54,742.
8	Alternative minimum tax foreign tax credit (see instructions)	8	143.
9	Tentative minimum tax. Subtract line 8 from line 7	9	54,599.
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 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	63,763.
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	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	212,822.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	5,376.
14	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	5,376.
16	Enter the smaller of line 12 or line 15	16	5,376.
17	Subtract line 16 from line 12	17	207,446.
18	If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	18	53,936.
19	Enter: • \$89,250 if married filing jointly or qualifying surviving spouse, • \$44,625 if single or married filing separately, or • \$59,750 if head of household.	19	59,750.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	265,175.
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22	Enter the smaller of line 12 or line 13	22	5,376.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24	Subtract line 23 from line 22	24	5,376.
25	Enter: • \$492,300 if single, • \$276,900 if married filing separately, • \$553,850 if married filing jointly or qualifying surviving spouse, or • \$523,050 if head of household.	25	523,050.
26	Enter the amount from line 21	26	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	265,175.
28	Add line 26 and line 27	28	265,175.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	257,875.
30	Enter the smaller of line 24 or line 29	30	5,376.
31	Multiply line 30 by 15% (0.15)	31	806.
32	Add lines 23 and 30	32	5,376.
33	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	33	0.
34	Subtract line 32 from line 22	34	
35	Multiply line 33 by 20% (0.20)	35	
36	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	36	
37	Add lines 17, 32, and 33	37	
38	Subtract line 35 from line 12	38	54,742.
39	Multiply line 36 by 25% (0.25)	39	55,334.
40	Add lines 18, 31, 34, and 37	40	54,742.
39	If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result		
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7		

Form 1116

Department of the Treasury
Internal Revenue Service

ALTERNATIVE MINIMUM TAX
Foreign Tax Credit

(Individual, Estate, or Trust)

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

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2023

Attachment
Sequence No. 19

Name

ELLEN SUE VENZER

Identifying number as shown on page 1 of your tax return

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

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

h Resident of (name of country) UNITED STATES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. possession

1a Gross income from sources within country shown above and of the type checked above:

b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐

Deductions and losses (Caution: See instructions.):

2 Expenses definitely related to the income on line 1a (attach statement)

3 Pro rata share of other deductions not definitely related:

a Certain itemized deductions or standard deduction

b Other deductions (attach statement)

c Add lines 3a and 3b

d Gross foreign source income

e Gross income from all sources

f Divide line 3d by line 3e

g Multiply line 3c by line 3f

4 Pro rata share of interest expense:

a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)

b Other interest expense

5 Losses from foreign sources

6 Add lines 2, 3g, 4a, 4b, and 5

7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2

Part II Foreign Taxes Paid or Accrued

Credit is claimed for taxes for taxes (you must check one) (i) ☒ Paid (k) ☐ Accrued (l) ☐ Date paid or accrued

In foreign currency In U.S. dollars Foreign taxes paid or accrued

	Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A 1099 TAX					143.				143.
B									
C									

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2023)

ALTERNATIVE MINIMUM TAX**Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	143.
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐	10	
11 If your income was section 951A category income (box a above Part I), leave line 10 blank.) Add lines 9 and 10	11	143.
12 Reduction in foreign taxes	12	
13 Taxes reclassified under high tax kickout	13	

143.

14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit

15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I

15 **3,146.****16** Adjustments to line 15

17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)

17 **3,146.**

18 **Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption

18 **291,626.****SEE STATEMENT 15** for qualified dividends or capital gains, see instructions.**19** Divide line 17 by line 18. If line 17 is more than line 18, enter "1"**19** **.01079**

20 **Individuals:** Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions

20 **54,742.**

Caution: If you are completing line 20 for separate category **g** (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.

21 **591.****21** Multiply line 20 by line 19 (maximum amount of credit)**22** Increase in limitation (section 960(c)) (see instructions)**23** Add lines 21 and 22**23** **591.**

24 Enter the **smaller** of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV

24 **143.****Part IV Summary of Credits From Separate Parts III**

25 Credit for taxes on section 951A category income	25	
26 Credit for taxes on foreign branch category income	26	
27 Credit for taxes on passive category income	27	
28 Credit for taxes on general category income	28	
29 Credit for taxes on section 901(j) income	29	
30 Credit for taxes on certain income re-sourced by treaty	30	
31 Credit for taxes on lump-sum distributions	31	
32 Add lines 25 through 31	32	
33 Enter the smaller of line 20 or line 32	33	143.
34 Reduction of credit for international boycott operations	34	
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	143.

Form **1116** (2023)

Form 8615 - Reconciliation Report for Part II Tax Computation				
Parent		Child	Child	Child
Client I.D.				
Name				
SSN				
Form 1040				
Filing Status				
Taxable Inc				
Tax				
8614 Tax				
4972 Tax				
FTW, Ln 3				
Cap Gn/ QD Info				
0/15%/20% QD				
0/15%/20% Gains				
Reserved				
25% Gains				
28% Gains				
CG Excess				
4952, Ln 4e				
4952, Ln 4g				
Form 8615				
Line 4				
Line 5				
Client I.D.		Child	Child	Child
Name				
SSN				
Capital Gain/Qualified Dividend Information				
0/15%/20% Qualified Dividends				
0/15%/20% Gains				
Reserved				
25% Gains				
28% Gains				
Capital gain excess				
4952, Ln 4e				
4952, Ln 4g				
Form 8615				
Line 4				
Line 5				
Combined Capital Gain/Qualified Dividends				
Qualified Dividends 0%/15%/20%	0%/15%/20%	Reserved	25%	28%
TOTAL				
This child				
Parent				
Other child				

2023

Department 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

Your taxpayer identification number

ELLEN SUE VENZER

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 \$182,100 (\$364,200 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		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

2 Qualified business income from the trade, business, or aggregation.
See instructions

3 Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13

4 Allocable share of W-2 wages from the trade, business, or aggregation

5 Multiply line 4 by 50% (0.50)

6 Multiply line 4 by 25% (0.25)

7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property

8 Multiply line 7 by 2.5% (0.025)

9 Add lines 6 and 8

10 Enter the greater of line 5 or line 9

11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10

12 Phased-in reduction. Enter the amount from line 26, if any

13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12

14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions

15 Qualified business income component. Subtract line 14 from line 13

16 Total qualified business income component. Add all amounts reported on line 15

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

Form 8995-A (2023)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 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 \$182,100 (\$364,200 if married filing jointly)	21		
22 Subtract line 21 from line 20	22		
23 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24 Phase-in percentage. Divide line 22 by line 23	24	%	
25 Total phase-in reduction. Multiply line 19 by line 24	25		
26 Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27		
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	73.	
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	73.	
31 REIT and PTP component. Multiply line 30 by 20% (0.20)	31	15.	15.
32 Qualified business income deduction before the income limitation. Add lines 27 and 31	32		
33 Taxable income before qualified business income deduction	33	270,566.	
34 Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	5,376.	
35 Subtract line 34 from line 33. If zero or less, enter -0-	35		265,190.
36 Income limitation. Multiply line 35 by 20% (0.20)	36		53,038.
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		15.
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		15.
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form 8995-A (2023)

Form
8867

(Rev. November 2023)
Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

Taxpayer identification number

ELLEN SUE VENZER

Preparer's name

Preparer tax identification number

ANA L MARTINEZ CPA

P00574616

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts IV for the benefit(s) claimed (check all that apply).

☒ HOH

☐ AOTC

☐ CTC/ACTC/ODC

☐ EIC

☐ CTC/ACTC/ODC

☐ EIC

☐ AOTC

1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?

Yes

No

N/A

2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?

3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

- Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.

- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)

4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)

a Did you make reasonable inquiries to determine the correct, complete, and consistent information?

b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)

5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)

List those documents provided by the taxpayer, if any, that you relied on:

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?

7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

a Did you complete the required recertification Form 8862?

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2023)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	Yes	No
-----------	--	-----	----

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	Yes	No
-----------	--	-----	----

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; and
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

- 1. A copy of this Form 8867.
- 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
- 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
- 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	Yes	No
		☒	☐

Department of the Treasury
Internal Revenue ServiceIf any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.Attachment
Sequence No. 71

Name(s) shown on return

ELLEN SUE VENZER

Your social security number

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	289,274.
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	289,274.
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	200,000.
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	89,274.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7	803.

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-	8	
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	
10	Enter the amount from line 4	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13	

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	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	
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-SS filers, see instructions), and go to Part V	18	803.
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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	4,194.
20	Enter the amount from line 1	20	289,274.
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,194.
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	0.
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-SS filers, see instructions)	24	

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

Your social security number or EIN

Name(s) shown on your tax return
ELLEN SUE VENZER

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	16,495.
2	Ordinary dividends (see instructions)	2	5,642.
3	Annuities (see instructions)	3	
4a	Rental-real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	-11,182.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	-11,182.
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)	5c	
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	7,955.

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	
11	Total deductions and modifications. Add lines 9d and 10	11	
Part III Tax Computation			

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	7,955.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	291,366.
14	Threshold based on filing status (see instructions)	14	200,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	91,366.
16	Enter the smaller of line 12 or line 15	16	7,955.
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	302.
Estates and Trusts:			

Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (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	
		19c	
c	Subtract line 19b from line 19a. If zero or less, enter -0-		
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	

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

Total. Enter on Part I, lines 2a, 2b, and 2c

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

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

SEE ATTACHED STATEMENT FOR PART VII

Total

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

SEE ATTACHED STATEMENT FOR PART VIII

Total

	11,127.	1.000000000	11,127.
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Form 8582 (2023)

ALTERNATIVE MINIMUM TAX

[illegible]**Total.** Enter on Part I, lines 2a, 2b, and 2c

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

[illegible]

Total

Part VII	Allocation of Unallowed Losses. See instructions.
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Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED		STATEMENT FOR PART VII		

Total

Part VIII	Allowed Losses. See instructions.
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Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED		STATEMENT FOR PART VIII		

Total

Form 8582 (2023)

Name of shareholder
ELLEN SUE VENZER

Identifying number

Name of S corporation
D & E LAND HOLDINGS, INC

Employer identification number

Stock block (see instructions):

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

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

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	157,039.
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	
5	Stock basis before distributions. Add lines 1, 2, and 4	5	157,039.
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	145,357.
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	11,682.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	11,682.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	11,182.
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	11,182.
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	500.

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 line 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				
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 the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	11,182.		11,182.		
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					
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	11,182.		11,182.		

Form **7203** (12-2022)

Form **7203**

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

ALTERNATIVE MINIMUM TAX
**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Go to www.irs.gov/Form7203 for instructions and the latest information.

Attachment
Sequence No. **203**

Name of shareholder

Identifying number

ELLEN SUE VENZER

B Employer identification number

A Name of S corporation

D & E LAND HOLDINGS, INC

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	153,794.
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	
5	Stock basis before distributions. Add lines 1, 2, and 4	5	153,794.
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	145,357.
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	8,437.
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	8,437.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	8,437.
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	8,437.
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	0.

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
16	Loan balance at the beginning of the corporation's tax year		(d) Total
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 line 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				
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 the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	11,182.		8,437.		2,745.
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					
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	11,182.		8,437.		2,745.

Form 7203 (12-2022)

Form 1116

U.S. and Foreign Source Income Summary

NAME

ELLEN SUE VENZER

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE
Compensation	283,411.	283,411.	
Dividends/Distributions	5,642.		5,642.
Interest	16,495.	16,495.	
Capital Gains	6,202.	6,202.	
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income			
Gross Income	311,750.	306,108.	5,642.
Less:			
Section 911 Exclusion			
Capital Losses	9,202.	9,202.	
Capital Gains Tax Adjustment			3,197.
Total Income - Form 1116	302,548.	296,906.	2,445.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses		11,182.	
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction			
Self-employment Health Insurance			
Keogh Contributions			
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions	11,182.	11,182.	
Adjusted Gross Income	291,366.	285,724.	2,445.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated			
Other Deductions			
Total Adjustments to Adjusted Gross Income	20,800. 15.	20,424. 15.	376.
	20,815.	20,439.	376.
Taxable Income	270,551.	265,285.	2,069.

ELLEN SUE VENZER

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1					
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX MEDICARE TAX
T STATE OF FLORIDA	177,305.	32,629.			9,932.
T UNIVERSITY OF MIAMI	106,106.	23,660.			6,579.
TOTALS	283,411.	56,289.			16,511.
					4,195.

FORM 1040 TAX-EXEMPT INTEREST STATEMENT 2	
NAME OF PAYER	AMOUNT
JP MORGAN-	141.
TOTAL TO FORM 1040, LINE 2A	141.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3		
NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
JP MORGAN-	5,642.	5,376.
TOTAL INCLUDED IN FORM 1040, LINE 3A		5,376.

FORM 1040 TAX STATEMENT 4	
DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	63,906.
TOTAL TO FORM 1040, LINE 16	63,906.

ELLEN SUE VENZER

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 5

T S DESCRIPTION	AMOUNT
T STATE OF FLORIDA	32,629.
T UNIVERSITY OF MIAMI	23,660.
TOTAL TO FORM 1040, LINE 25A	56,289.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 6

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$9,932.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	16,511.	
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 13		
3. ADD LINES 1 AND 2	16,511.	
4. SOCIAL SECURITY TAX LIMIT	9,932.	
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	6,579.	

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 7

DESCRIPTION	AMOUNT
GA STATE TAX PAYMENTS	9,025.
TOTAL TO SCHEDULE A, LINE 5A	9,025.

ELLEN SUE VENZER

SCHEDULE A		CASH CONTRIBUTIONS	STATEMENT 8
DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT	
MISCELLANEOUS		889.	
MISCELLANEOUS CHARITABLE ORGANIZATION		1,500.	
SUBTOTALS		2,389.	
TOTAL TO SCHEDULE A, LINE 11		2,389.	

SCHEDULE B	AMORTIZABLE BOND PREMIUM ADJUSTMENT	STATEMENT 9
NAME OF PAYER	AMOUNT	
JP MORGAN-	33.	
TOTAL ABP ADJUSTMENT TO SCHEDULE B, LINE 1	33.	

SCHEDULE D	CAPITAL GAIN DISTRIBUTIONS	STATEMENT 10
NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
JP MORGAN-	2,642.	
TOTALS TO SCHEDULE D, LINE 13	2,642.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 11
1. ENTER THE AMOUNT FROM FORM 1040, LINE 15		270,551.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		273,551.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		21,744.
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7. ADD LINES 4 AND 6		3,000.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR.		
SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		18,744.
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		21,789.
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-		
12. ADD LINES 10 AND 11		
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR.		
SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		21,789.

ELLEN SUE VENZER

FORM 1116	WORLDWIDE CAPITAL GAINS WORKSHEET FOR LINE 18	STATEMENT 12
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1	ENTER THE AMOUNT FROM FORM 1040, OR 1040-NR, LINE 15	270,551.
2	ENTER WORLDWIDE 28% GAINS	
3	MULTIPLY LINE 2 BY 0.2432	
4	ENTER WORLDWIDE 25% GAINS	
5	MULTIPLY LINE 4 BY 0.3243	
6	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS	
7	MULTIPLY LINE 6 BY 0.4595	
8	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	5,376.
9	MULTIPLY LINE 8 BY 0.5946	3,197.
10	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS	
11	ADD LINES 3, 5, 7, 9 AND 10	3,197.
12	SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18	267,354.

FORM 6251	PASSIVE ACTIVITIES	STATEMENT 13		
	NET INCOME (LOSS)			
NAME OF ACTIVITY	FORM	AMT	REGULAR	ADJUSTMENT
FROM 100% DISPOSITION				2,745.
TOTAL TO FORM 6251, LINE 2M				2,745.

ELLEN SUE VENZER

FORM 6251 INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS STATEMENT 14

DESCRIPTION

AMOUNT

JP MORGAN-

26.

TOTAL TO FORM 6251, LINE 2G

26.

FORM 1116

ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT
WORLDWIDE CAPITAL GAINS
WORKSHEET FOR LINE 18

STATEMENT 15

1 ENTER THE AMOUNT FROM FORM 6251, LINE 4

294,122.

2 ENTER WORLDWIDE 25% GAINS

3 MULTIPLY LINE 2 BY 0.1071

4 ENTER WORLDWIDE 20% GAINS
AND QUALIFIED DIVIDENDS

5 MULTIPLY LINE 4 BY 0.2857

6 ENTER WORLDWIDE 15% GAINS
AND QUALIFIED DIVIDENDS

5,376.

7 MULTIPLY LINE 6 BY 0.4643

2,496.

8 ENTER WORLDWIDE 0% GAINS
AND QUALIFIED DIVIDENDS

9 ADD LINES 3, 5, 7 AND 8

2,496.

10 SUBTRACT LINE 9 FROM LINE 1. ENTER THE
RESULT HERE AND ON FORM 1116 AMT, LINE 18

291,626.

FORM 8995-A

QUALIFIED REIT DIVIDENDS AND PTP INCOME

STATEMENT 16

NAME OF ENTITY/ACTIVITY

REIT DIVIDENDS PTP INCOME

JP MORGAN-

73.

TOTAL TO FORM 8995-A, LINE 28

73.

ELLEN SUE VENZER

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 17

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
D & E LAND HOLDINGS II LLC	0.	-11,127.			-11,127.
TOTALS	0.	-11,127.			-11,127.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 18

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
D & E LAND HOLDINGS II LLC	SCH E	11,127.	1.000000000	11,127.
TOTALS		11,127.	1.000000000	11,127.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 19

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
D & E LAND HOLDINGS II LLC	SCH E	11,127.	11,127.	
TOTALS		11,127.	11,127.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 20

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIORITY YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X D & E LAND HOLDINGS II LLC	SCH E	-11,127.		-11,127.	11,127.	
TOTALS		-11,127.		-11,127.	11,127.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 11

ELLEN SUE VENZER

FORM 8582

MODIFIED AGI

STATEMENT 21

INCOME

WAGES, SALARIES, TIPS ETC.

283,411.
5,642.

DIVIDEND INCOME

TAXABLE REFUNDS

ALIMONY RECEIVED

TAXABLE IRA DISTRIBUTIONS

TAXABLE PENSIONS AND ANNUITIES

UNEMPLOYMENT COMPENSATION

OTHER INCOME

INTEREST INCOME

16,495.

ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS
ADD: PASSIVE LOSSES

16,495.

SUBTRACT: PASSIVE INCOME

SALE OF ASSETS (BEFORE CAPITAL LOSS LIMITATION)

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

-43,533.

SUBTRACT: PASSIVE INCOME

LIMITED

-3,000.

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS
ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES

-11,182.

SUBTRACT: PASSIVE INCOME

-11,182.

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

291,366.

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

CHARITABLE CONTRIBUTIONS

TOTAL ADJUSTMENTS

TOTAL TO FORM 8582, LINE 6

291,366.

ELLEN SUE VENZER

FORM 8582	ALTERNATIVE MINIMUM TAX ACTIVE RENTAL OF REAL ESTATE - PART IV		STATEMENT 22
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS	UNALLOWED LOSS	GAIN	LOSS
D & E LAND HOLDINGS II LLC	0.	-11,127.			-11,127.
TOTALS	0.	-11,127.			-11,127.

FORM 8582	ALTERNATIVE MINIMUM TAX ALLOCATION OF UNALLOWED LOSSES - PART VII		STATEMENT 23
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NAME OF ACTIVITY	FORM OR SCHEDULE	RATIO		UNALLOWED LOSS
		LOSS		
D & E LAND HOLDINGS II LLC	SCH E	11,127.	1.000000000	11,127.
TOTALS		11,127.	1.000000000	11,127.

FORM 8582	ALTERNATIVE MINIMUM TAX ALLOWED LOSSES - PART VIII		STATEMENT 24
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NAME OF ACTIVITY	FORM OR SCHEDULE	UNALLOWED LOSS		ALLOWED LOSS
		LOSS		
D & E LAND HOLDINGS II LLC	SCH E	11,127.	11,127.	
TOTALS		11,127.	11,127.	

ELLEN SUE VENZER

FORM 8582AMT SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 25

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIORITY YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X D & E LAND HOLDINGS II LLC	SCH E	-11,127.		-11,127.	11,127.	
TOTALS		-11,127.		-11,127.	11,127.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11

FORM 1116 U.S. AND FOREIGN SOURCE INCOME SUMMARY STATEMENT 26
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS

DESCRIPTION	INCOME	LOSS
D & E LAND HOLDINGS, INC		-11,182.
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS		-11,182.

FORM 1116 U.S. AND FOREIGN SOURCE INCOME SUMMARY STATEMENT 27
FOREIGN QUALIFIED DIVIDENDS

DESCRIPTION	TOTAL DIVIDEND	QUALIFIED DIVIDEND	REDUCTION PERCENT	DIVIDEND TO LINE 1A	QUAL DIV ADJUSTMENT
JP MORGAN-	5,642.	5,376.	.4054	2,445.	3,197.
TOTALS	5,642.	5,376.		2,445.	3,197.