

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/08/2024

General Information

Name: Christine D Edwards

PID 301997

AGENCY INFORMATION

Organization	Suborganization	Title
Criminal Conflict & Civil Regional Counsel, 2nd District	Employees	

CANDIDATE FOR

Position	Agency Name	Position sought or held
County Judge	Thirteenth Judicial Circuit, Florida, Hillsborough County	Seat 11

Net Worth

My Net Worth as of April 5, 2024 was -\$ 93,116.00.

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 \$ 6,500.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal Bank (Truist)	\$ 18,256.00
Edwards Law Money Market (Truist)	\$ 50,000.00
Edwards Law Operating (Truist)	\$ 99,953.00
Campaign Loan (Valley)	\$ 100,000.00
2017 ATS Cadillac (est FMV)	\$ 15,000.00
Edwards Law-Accts Receivable	\$ 9,140.00
Edwards Law-Prospective Fees	\$ 43,579.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
aiAdvantage (student loan)	P.O. Box 4450, Portland, Oregon 97208	\$ 412,371.00
AES (student loan)	1200 N. 7th St., Harrisburg, PA 17102	\$ 18,104.00
Navient (student loan)	P.O. Box 9555, Wilkes-Barre, Pennsylvania 18773	\$ 2,654.00
Gm Financial	P.O. Box 78143, Phoenix, Arizona 85062	\$ 4,672.00

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
Edwards Law, PLLC	301 West Platt Street, Suite 157, Tampa, Florida 33606	\$ 1,000.01
Office of Regional Counsel	403 East Madison Street, Tampa, Florida 33602	\$ 1,000.01
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.

Christine D Edwards

Digitally signed: 04/08/2024

Filed with COE: 04/08/2024

FOR TAX YEAR 2023

EDWARDS LAW PLLC

BRITTANY BENNETT CPA PA

523 E LUMSDEN ROAD

BRANDON, FL 33511

(813)452-5404

For calendar year 2023 or tax year beginning , 2023, ending , 20

A S election effective date
10-01-2019

B Business activity code number (see instructions)
541110

C Check if Sch. M-3 attached ☐

TYPE OR PRINT

Name
EDWARDS LAW PLLC

Number, street, and room or suite no. If a P.O. box, see instructions.
301 WEST PLATT STREET STE 157

City or town, state or province, country, and ZIP or foreign postal code
TAMPA FL 33606

D Employer identification number
[REDACTED]

E Date incorporated
07-22-2019

F Total assets (see instructions)
\$ 277,293

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **1**

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1 a	Gross receipts or sales	473,318	b Less Returns and allowances		c Balance	1c	473,318
	2	Cost of goods sold (attach Form 1125-A)					2	
	3	Gross profit. Subtract line 2 from line 1c					3	473,318
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)					4	
	5	Other income (loss) (see instructions - attach statement)		Statement #1		5	3,278	
	6	Total income (loss). Add lines 3 through 5				6	476,596	
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions - attach Form 1125-E)				7	84,000	
	8	Salaries and wages (less employment credits)				8		
	9	Repairs and maintenance				9		
	10	Bad debts				10		
	11	Rents				11		
	12	Taxes and licenses		Wks. Tax/Lic		12	7,765	
	13	Interest (see instructions)				13		
	14	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)				14	302	
	15	Depletion (Do not deduct oil and gas depletion)				15		
	16	Advertising				16	8,074	
	17	Pension, profit-sharing, etc., plans				17		
	18	Employee benefit programs				18		
	19	Energy efficient commercial buildings deduction (attach Form 7205)				19		
	20	Other deductions (attach statement)		Statement #2		20	63,193	
	21	Total deductions. Add lines 7 through 20				21	163,334	
	22	Ordinary business income (loss). Subtract line 21 from line 6				22	313,262	
Tax and Payments	23 a	Excess net passive income or LIFO recapture tax (see instructions)	23a			23c		
	b	Tax from Schedule D (Form 1120-S)	23b					
	c	Add lines 23a and 23b (see instructions for additional taxes)						
	24 a	Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a			24z		
	b	Tax deposited with Form 7004	24b					
	c	Credit for federal tax paid on fuels (attach Form 4136)	24c					
	d	Elective payment election amount from Form 3800	24d					
	z	Add lines 24a through 24d				24z		
	25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐				25		
	26	Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed				26		
	27	Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid				27		
	28	Enter amount from line 27: Credited to 2024 estimated tax Refunded				28		

Sign Here

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

CHRISTINE EDWARDS
Signature of officer

PRESIDENT
Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name
BRITTANY BENNETT

Preparer's signature
BRITTANY BENNETT

Date

Check ☐ if self-employed ☐ PTIN **[REDACTED]**

Firm's name
BRITTANY BENNETT CPA PA

Firm's address
523 E LUMSDEN ROAD BRANDON FL 33511

Firm's EIN
[REDACTED]

Phone no.
(813) 452-5404

Schedule B Other Information (see instructions)

	Yes	No		
1 Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____				
2 See the instructions and enter the: a Business activity <u>LEGAL SERVICES</u> b Product or service <u>LEGAL SERVICES</u>				
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.		☒		
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		☒		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below				☒
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock		☒		
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were exercised		☒		
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		☒		
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.				
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____				
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		☒		
10 Does the corporation satisfy one or more of the following? See instructions		☒		
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.				
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.				
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 9990, Limitation on Business Interest Expense Under Section 163(j).				
11 Does the corporation satisfy both of the following conditions?		☒		
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.				
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.				

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14 a	Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?		X
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 \$		
16	At any time during the tax year, did the corporation: (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		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	313,262
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Interest income 4		
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7		
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a		
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797) 9		
	10 Other income (loss) (see instructions) Type: 10		
	11 Section 179 deduction (attach Form 4562) 11		
	12a Charitable contributions 12a		
	b Investment interest expense 12b		
	c Section 59(e)(2) expenditures Type: 12c		
	d Other deductions (see instructions) Type: 12d		
Credits	13a Low-income housing credit (section 42(j)(5)) 13a		
	b Low-income housing credit (other) 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c		
	d Other rental real estate credits (see instructions) Type: 13d		
	e Other rental credits (see instructions) Type: 13e		
	f Biofuel producer credit (attach Form 6478) 13f		
	g Other credits (see instructions) Type: 13g		
Inter-national	Qualified for exception to filing Schedule K-2		
	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance ☐		
Alternative Minimum Tax (AMT) items	15a Post-1986 depreciation adjustment 15a		
	b Adjusted gain or loss 15b		
	c Depletion (other than oil and gas) 15c		
	d Oil, gas, and geothermal properties - gross income 15d		
	e Oil, gas, and geothermal properties - deductions 15e		
	f Other AMT items (attach statement) 15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income 16a		
	b Other tax-exempt income 16b		
	c Nondeductible expenses Statement #16c 16c		2,089
	d Distributions (attach statement if required) (see instructions) 16d		85,033
	e Repayment of loans from shareholders 16e		
	f Foreign taxes paid or accrued 16f		

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount
Other Information	17a	Investment income	17a
	b	Investment expenses	17b
	c	Dividend distributions paid from accumulated earnings and profits	17c
	d	Other items and amounts (attach statement)	Statement #18
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18 313,262

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
				(a)	(b)	(c)	(d)
Assets							
1	Cash				54,775		263,995
2a	Trade notes and accounts receivable			0		9,141	
b	Less allowance for bad debts			()	0	()	9,141
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets			21,188		21,188	
b	Less accumulated depreciation			(16,729)	4,459	(17,031)	4,157
11a	Depletable assets						
b	Less accumulated depletion			()		()	
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization			()		()	
14	Other assets (attach statement)						
15	Total assets				59,234		277,293
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)			Statement #22	10,131	Statement #22	6,654
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more				7,040		5,167
21	Other liabilities (attach statement)						
22	Capital stock				100		100
23	Additional paid-in capital				2,731		0
24	Retained earnings				39,232		265,372
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock			()		()	
27	Total liabilities and shareholders' equity				59,234		277,293

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	311,173	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize): a Depreciation \$ b Travel and entertainment \$ 2,089		6 Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize): a Depreciation \$	
	2,089		
4 Add lines 1 through 3	313,262	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	313,262

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	30,771			9,160
2 Ordinary income from page 1, line 22	313,262			
3 Other additions Statement #29	9,160			
4 Loss from page 1, line 22	()			
5 Other reductions Statement #30	(2,089)			(9,160)
6 Combine lines 1 through 5	351,104			
7 Distributions	85,033			
8 Balance at end of tax year. Subtract line 7 from line 6	266,071			

Cost of Goods Sold

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, or 1065.

► Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name EDWARDS LAW PLLC		Employer identification number [REDACTED]
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule)	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8
9a Check all methods used for valuing closing inventory:		
(i) ☐ Cost		
(ii) ☐ Lower of cost or market		
(iii) ☐ Other (Specify method used and attach explanation.) ►		
b	Check if there was a writedown of subnormal goods	☐
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	☐
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	☐ Yes ☐ No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No

Schedule K-1
(Form 1120-S)Department of the Treasury
Internal Revenue Service**2023**

For calendar year 2023, or tax year

beginning 2023 ending _____**Shareholder's Share of Income, Deductions, Credits, etc.**

See separate instructions.

Part I Information About the Corporation

A	Corporation's employer identification number [REDACTED]
B	Corporation's name, address, city, state, and ZIP code EDWARDS LAW PLLC 301 WEST PLATT STREET STE 157 TAMPA FL 33606
C	IRS Center where corporation filed return E-FILE
D	Corporation's total number of shares Beginning of tax year 100 End of tax year 100

Part II Information About the Shareholder

E	Shareholder's identifying number [REDACTED]
F	Shareholder's name, address, city, state, and ZIP code CHRISTINE EDWARDS 607 ARBOR LAKE LANE TAMPA FL 33602
G	Current year allocation percentage 100.00000 %
H	Shareholder's number of shares Beginning of tax year 100 End of tax year 100
I	Loans from shareholder Beginning of tax year \$ _____ End of tax year \$ _____

For IRS Use Only

☐ Final K-1 ☐ Amended K-1		OMB No. 1545-0123	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 313,262	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)	C*	STMT
		D	85,033
		17	Other information
11	Section 179 deduction	AC	473,318
12	Other deductions	V*	STMT
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		
* See attached statement for additional information.			

Schedule K-1 Supplemental Information**2023**

Shareholder's name

CHRISTINE EDWARDS

Shareholder's ID Number

Name of S Corporation

EDWARDS LAW PLLC

S Corporation's EIN

FORM 1120S SCHEDULE K-1 - LINE 16

CODE	DESCRIPTION	AMOUNT
C	OTHER NONDEDUCTIBLE EXPENSES	2,089
	MEALS	2,089
	TOTAL	2,089

Information Reported in Accordance with Section 199A-6
Schedule K-1, Line 17, Code V
(This page is e-filed with the return. Include it if paper-filing.)

Name(s) as shown on return
EDWARDS LAW PLLC

Name(s) as shown on K1
CHRISTINE EDWARDS

Tax ID Number

[illegible]

Shareholder's Basis Worksheet Prepared from the S Corporation Records

2023

Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor.

Shareholder Number:	TIN:	Tax year ending: 12-31-2023	Ownership %: 100.000000
Shareholder Name: CHRISTINE EDWARDS			
Corporation Name: EDWARDS LAW PLLC			EIN:

Stock basis

1	Stock basis, beginning of year (Not less than zero)		1	39,931	
2	Additional Capital Contributions of Stock Purchased		2		
3	Increases for Income and gain items:				
a	Ordinary Income (Sch K-1, Line 1)	a	313,262		
b	Real Estate Rental Income (Sch K-1, Line 2)	b			
c	Other Rental Income (Sch K-1, Line 3c)	c			
d	Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6)	d			
e	Capital Gain (Sch K-1, Lines 7 & 8a)	e			
f	Other Portfolio Income (Sch K-1, Line 10a)	f			
g	Section 1231 Gain (Sch K-1, Line 9)	g			
h	Other Income (Sch K-1, Line 10)	h			
	Total Income and Gain Items (Total lines 3a-3h)	3a-h	313,262		
i	Increase for Non-Taxable Income (Sch K-1, Lines 16a & b)	3i			
j	Increase for Excess Depletion Adjustment	3j			
k	Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d))	3k			
l	Gain from 179 asset disposition	3l			
4	Stock Basis Before Distributions (Add lines 1 through 3)	4	353,193		
5	Reduction for Non-Taxable Distributions (Sch K-1, Line 16d)	5	85,033		
6	Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative)	6	268,160		
7a	Decrease for Non-Deductible Expense/Credit Adj (Sch K-1, Line 16c & 13)	a	2,089		
b	Decrease for Depreciation (Sch K-1, Line 17r)	b			
8	Stock Basis Before Allowable Losses & Deductions (Cannot be negative)	8	266,071		
9	Decreases for Loss and Deduction Items				
a	Ordinary Loss (Page 2, Col e, Line 8a)	a			
b	Real Estate Rental Loss (Page 2, Col e, Line 8b)	b			
c	Other Rental Loss (Page 2, Col e, Line 8c)	c			
d	Capital Loss (Page 2, Col e, Line 8d)	d			
e	Other Portfolio Loss (Page 2, Col e, Line 8e)	e			
f	Section 1231 Loss (Page 2, Col e, Line 8f)	f			
g	Other Loss (Page 2, Col e, Line 8g)	g			
h	Charitable Contributions (Page 2, Col e, Line 8h)	h			
i	Section 179 Expense (Page 2, Col e, Line 8i)	i			
j	Portfolio Income Expenses (Page 2, Col e, Line 8j)	j			
k	Other Deductions (Page 2, Col e, Line 8k)	k			
l	Interest Expense on Investment Debt (Page 2, Col e, Line 8l)	l			
m	Total Foreign Taxes Paid/Accrued (Page 2, Col e, Line 8m)	m			
n	Section 59(e) Expenditures (Page 2, Col e, Line 8n)	n			
	Total Loss and Deduction Items (Total Lines 9a-9n)	9a-n			
o	Other decreases (Page 2, Col e, Line 9o)	9o			
p	Loss from 179 asset disposition (Page 2, Col e, Line 9p)	9p			
	Total Decrease for Loss and Deductions Items and Business Credits	9			
10	Less: net increase applied to debt basis	10			
11	Stock Basis at End of Year (Cannot be negative)	11	266,071		

Debt Basis

12	Debt basis at beginning of year (not less than zero)	12	
13	New loans to corporation during year	13	
14	Restoration of Debt Basis (Line 10)	14	
15	Less: Loans repaid by corporation during the year	15	
16	Less: Applied against excess loss and deductions / non-deductible items	16	
17	Debt basis at the end of tax year (combine lines 12-16) (not less than zero)	17	
18	Shareholder's total basis at end of tax year (combine lines 11 and 17)	18	266,071

Carryover

	Total Disallowed Losses	Debt Basis Applied Against Excess Losses and Deductions
19	Total Beginning of year	
20	Add: Losses and deductions this year	
21	Less: Applied this year	
22	End of year (Not less than zero)	

Allocation of Losses and Deductions

2023

Keep for your records.

Shareholder Number:	TIN:	Year Ended: 12-31-2023	Ownership %: 100.000000
Shareholder Name: CHRISTINE EDWARDS			
Corporation Name: EDWARDS LAW PLLC			
EIN			

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

	(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Disallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business (Sch K, Line 1)						
b Net losses from rental real estate activities (Sch K, Line 2)						
c Net losses from other rental activities (Sch K, Line 3c)						
d Net short-term capital losses (Sch K, Lines 7 & 8a)						
d Net long-term capital losses (Sch K, Line 10a)						
e Other portfolio losses (Sch K, Line 10b)						
f Net losses under Section 1231 (Sch K, Line 10c)						
g Other losses (Sch K, Line 10d)						
h Charitable contributions (Sch K, Line 10e)						
i Section 179 expense deduction (Sch K, Line 11)						
j Portfolio income expenses (Sch K, Line 12f)						
k Other deductions (Sch K, Line 12, (m-o,s))						
l Interest expense on investment debts (Sch K, Line 12h)						
m Foreign taxes paid or accrued (Sch K, Line 16f)						
n Section 59(e) expenditures (Sch K, Line 12j)						
o Other decreases						
p Loss from 178 asset						
Total deductible losses and deductions		2,089	2,089	100.000000	2,089	
7a Nondeductible expenses & credit adj (Sch K, Line 16c & 13)		2,089	2,089			
b Oil and gas depletion (Sch K, Line 17r)		2,089	2,089			
Total nondeductible losses and deductions		2,089	2,089			
Total		2,089	2,089		2,089	

Schedule K-1 Supplemental Information**2023**

Shareholder's name

CHRISTINE EDWARDS

Shareholder's ID Number

Name of S Corporation

EDWARDS LAW PLLC

S Corporation's EIN

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Federal Supporting Statements**2023 PG01**

Name(s) as shown on return

Tax ID Number

EDWARDS LAW PLLC**FORM 1120S - LINE 5 - OTHER INCOME****Statement #1**

DESCRIPTION	AMOUNT
INTEREST INCOME	3,278
TOTAL	3,278

FORM 1120S - LINE 20 - OTHER DEDUCTIONS**PG01
Statement #2**

DESCRIPTION	AMOUNT
ACCOUNTING	935
AUTOMOBILE AND TRUCK EXPENSE	9,439
CONSULTING	2,400
DUES AND SUBSCRIPTIONS	1,426
OTHER INSURANCE	2,151
MARKETING	848
50% MEALS	2,090
OFFICE EXPENSE	3,278
POSTAGE/SHIPPING	536
SOFTWARE	2,628
PROFESSIONAL FEES	6,980
HOME OFFICE REIMB	10,774
CLIENT EXPENSES	8,291
LEGAL PUBLICATIONS	5,678
ANSWERING SERVICE	3,053
QUICKBOOK FEES	1,290
MERCHANT FEES	764
WEBSITE	632
TOTAL	63,193

SCHEDULE K - LINE 17d - Other Items**PAGE 1
Statement #18**

DESCRIPTION	AMOUNT
GROSS RECEIPTS FOR SEC. 448(C)	473,318

Federal Supporting Statements**2023 PG01**

Name(s) as shown on return

Tax ID Number

EDWARDS LAW PLLC**SCHEDULE K - LINE 16C - NONDEDUCTIBLE EXPENSES****Statement #16c**

DESCRIPTION	AMOUNT
MEALS	<u>2,089</u>
TOTAL	<u><u>2,089</u></u>

PG01**SCHEDULE L - LINE 18 - OTHER CURRENT LIABILITIES****Statement #22**

DESCRIPTION	BEG OF YEAR	END OF YEAR
CLIENT TRUST LIAB	10,089	5,535
PAYROLL LIABILITY	<u>42</u>	<u>1,119</u>
TOTAL	<u><u>10,131</u></u>	<u><u>6,654</u></u>

PG01**SCHEDULE M-2 - LINE 3 OTHER ADJUSTMENTS****Statement #29**

DESCRIPTION	AMOUNT
PPP EXPENSES	<u>9,160</u>
TOTAL	<u><u>9,160</u></u>

PG01**SCHEDULE M-2 - LINE 5 - OTHER REDUCTIONS****Statement #30**

DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSES	<u>2,089</u>
TOTAL	<u><u>2,089</u></u>

Federal Supporting Statements**2023 PG01**

Name(s) as shown on return

EDWARDS LAW PLLC

Tax ID Number

Statement #EL43

Section 1.263(a)-1(f) de minimis safe harbor election**Name: EDWARDS LAW PLLC****Address: 301 WEST PLATT STREET, TAMPA, FL 33606****EIN: [REDACTED]****Statement: Taxpayer is making the de minimis safe harbor election under §1.263(a)-1(f).**

FOR TAX YEAR 2023

CHRISTINE D EDWARDS

BRITTANY BENNETT CPA PA

523 E LUMSDEN ROAD

BRANDON, FL 33511

(813)452-5404

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name

CHRISTINE D EDWARDS

Taxpayer address (optional)

607 ARBOR LAKE LANE

TAMPA, FL 33602

1. ☐ Your federal income tax return for **2023** was filed electronically with the **IRS** Submission Processing Center. The electronic filing services were provided by **BRITTANY BENNETT CPA PA**.
2. ☐ Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. ☐ Your return was accepted on _____. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.

Instructions for Electronic Return Originators

Line 2 - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, **IRS e-file Signature Authorization**, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. Use Form 4453, **U.S. Individual Income Tax Transmittal for an IRS e-file Return**, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).

Line 3 - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that the return has been previously rejected and this subsequent submission still has invalid data.

Line 4 - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

Line 5 - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____ See separate instructions.

Your first name and middle initial **CHRISTINE D** Last name **EDWARDS** Your social security number **[REDACTED]**

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. **607 ARBOR LAKE LAWN** Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. **TAMPA** State **FL** ZIP code **33602**

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

Filing Status ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

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.) ☐ Yes ☒ No

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

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

(1) First name		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
Last name				Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	136,896
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8819, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Non-taxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1i	1z	136,896

Attach Sch. B if required.	2a	Tax-exempt interest	2a		b	Taxable interest	2b	
	3a	Qualified dividends	3a		b	Ordinary dividends	3b	
	4a	IRA distributions	4a		b	Taxable amount	4b	
	5a	Pensions and annuities	5a		b	Taxable amount	5b	
	6a	Social security benefits	6a		b	Taxable amount	6b	
	c	If you elect to use the lump-sum election method, check here (see instructions)		☐				

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.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
	8	Additional income from Schedule 1, line 10	8	313,262
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	450,158
	10	Adjustments to income from Schedule 1, line 26	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	450,158
	12	Standard deduction or itemized deductions (from Schedule A)	12	13,850
	13	Qualified business income deduction from Form 8895 or Form 8895-A	13	
	14	Add lines 12 and 13	14	13,850
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	436,308

Payments

**if you have a
qualifying child,
attach Sch. EIC.**

Direct deposit?
See instructions.

Amount You Owe

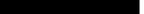
37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	101,461
38	Estimated tax penalty (see instructions)	38	1,135

**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 **BRITTANY BENNETT** Phone no. **813-452-5404** Personal identification number (PIN) 

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature 	Date 02-02-2024	Your occupation ATTORNEY	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature: If a joint return, both must sign. 	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

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

Phone no. 813-377-2713	Email address CHRISSIE@EDWARDSLAWFLORIDA.COM
------------------------	--

**Paid
Preparer
Use Only**

Preparer's signature BRITTANY BENNETT	Date	PTIN [REDACTED]	Check if: ☐ Self-employed
Preparer's name BRITTANY BENNETT	Phone no. 813-452-5404		
Firm's name BRITTANY BENNETT CPA PA			
Firm's address 523 E LUMSDEN ROAD BRANDON, FL 33511	Firm's EIN [REDACTED]		

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

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **01**

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

CHRISTINE D EDWARDS

Your social security number

[REDACTED]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	313,262
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	313,262

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

Schedule 1 (Form 1040) 2023

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	0

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

Your social security number

CHRISTINE D EDWARDS

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

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

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

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	EDWARDS LAW PLLC	S	☐		☒	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4582	(k) Nonpassive income from Schedule K-1
A					313,262
B					
C					
D					
29a Totals					313,262
b Totals					
30	Add columns (h) and (k) of line 29a				30 313,262
31	Add columns (g), (i), and (j) of line 29b				31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 313,262

Part III Income or Loss From Estates and Trusts

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

Passive Income and Loss**Nonpassive Income and Loss**

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

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

	(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
38					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	313,262
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	

**Net Investment Income Tax-
Individuals, Estates, and Trusts**

Attach to your tax return.

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

OMB No. 1545-2227

2023Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

CHRISTINE D EDWARDS**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	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	313,262	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	(313,262)	
c	Combine lines 4a and 4b		4c	0
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	0
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	0

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	12	0
13	Modified adjusted gross income (see instructions)	13	450,158
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	250,158
16	Enter the smaller of line 12 or line 15	16	0
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	0
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	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2023)

Form **8879**

(Rev. January 2021)

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

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2023Submission Identification Number (SID) 

Taxpayer's name

CHRISTINE D EDWARDS

Spouse's name

Social security number

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	450,158
2	Total tax	2	124,602
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	24,276
4	Amount you want refunded to you	4	
5	Amount you owe	5	101,461

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-363-4637. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize BRITTANY BENNETT CPA PA to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☐ I authorize _____ to enter or generate my PIN _____ as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only - continue below**Part III Certification and Authentication - Practitioner PIN Method Only**ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

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

ERO's signature ► **BRITTANY BENNETT**

Date ► _____

ERO Must Retain This Form - See Instructions**Don't Submit This Form to the IRS Unless Requested To Do So**

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

Form 8879 (Rev. 01-2021)

EEA

		g Employee's social security number [REDACTED]		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]				1 Wages, tips, other compensation 84,000		2 Federal income tax withheld 16,500					
c Employer's name, address, and ZIP code CHRISTINE D EDWARDS 301 W PLATT ST STE 157 TAMPA FL 33606				3 Social security wages 84,000		4 Social security tax withheld 5,208					
				5 Medicare wages and tips 84,000		6 Medicare tax withheld 1,218					
				7 Social security tips		8 Allocated tips					
				9		10 Dependent care benefits					
d Control number				11 Nonqualified plans		12a See instructions for box 12					
e Employee's first name and initial CHRISTINE D EDWARDS 607 ARBOR LAKE LANE TAMPA FL 33602				13 Stationary employee ☐		Retirement plan ☐		Third-party sick pay ☐		12b	
				14 Other				12c			
								12d			
f Employee's address and ZIP code				15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
										19 Local income tax	
										20 Locality name	

Form **W-2** Wage and Tax Statement

2023

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

EEA

The information on this Form W-2 was used to prepare the taxpayer's 2023 Federal tax return by BRITTANY BENNETT CPA

Employee's social security number [REDACTED]		Safe, accurate, FASTI Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]				1 Wages, tips, other compensation 52,896		2 Federal income tax withheld 7,776	
c Employer's name, address, and ZIP code STATE OF FLORIDA 200 E GAINES ST TALLAHASSEE FL 32399				3 Social security wages 54,535		4 Social security tax withheld 3,381	
				5 Medicare wages and tips 54,535		6 Medicare tax withheld 791	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial CHRISTINE D EDWARDS 607 ARBOR LAKE LANE TAMPA FL 33602				11 Nonqualified plans		12a See instructions for box 12 DD 9,762	
				13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b	
				14 Other 125 101		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement

2023

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

EEA
The information on this Form W-2 was used to prepare the taxpayer's 2023 Federal tax return by BRITTANY BENNETT CPA

(Rev. December 2022)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8955A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Your taxpayer identification number

CHRISTINE D EDWARDS

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

[illegible]

2	Qualified business net (loss) carryforward from prior years. See instructions	2	(19,685)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(19,685)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)	5	(0)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	(19,685)

S Corporation Shareholder Stock and Debt Basis Limitations

OMB No. 1545-2302

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

Attachment
Sequence No. **203**

Name of shareholder

CHRISTINE D EDWARDS

Identifying number

A Name of S corporation

EDWARDS LAW PLLC

B Employer identification number

C Stock block (see instructions):

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

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ 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	39,931
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	313,262
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	313,262
5	Stock basis before distributions. Add lines 1, 2, and 4	5	353,193
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	85,033
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	268,160
8a	Nondeductible expenses	8a	2,089
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	2,089
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	266,071
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
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	
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	266,071

Part II Shareholder Debt Basis

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

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