

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/10/2024

General Information

Name: Hon Brandon Rafool

CONFIDENTIAL

PID 294845

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (10Th)	Elected Constitutional Officer	Circuit Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
Circuit Judge	10th Judicial Circuit, Circuit Judge, Group 16	Circuit Judge

Net Worth

My Net Worth as of December 31, 2023 was \$ 1,903,000.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 575,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
{REDACTED}- 50% interest	\$ 175,000.00
House {REDACTED} (jointly with Wife)	\$ 900,000.00
Business LLC Interests	\$ 200,000.00
IRA accounts	\$ 550,000.00
Cash Value Life Insurance	\$ 35,000.00
Southstate Bank Accounts	\$ 25,000.00
Agriculture Equipment Operation	\$ 110,000.00
Office Assets	\$ 50,000.00

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/10/2024

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
MidFL CU F250 loan	6105 Cypress Gardens Blvd, WH FL 33884	\$ 40,000.00
Small Business Administration Covid Loan	777 S. Harbour Island Blvd., Suite 215 Tampa, FL 33602	\$ 135,000.00
SouthState Bank Ag Loan	300 W. Central Avenue, Lake Wales FL 33853	\$ 43,000.00
Bank of America 5th wheel	510 W. Central Avenue, Winter Haven FL 33880	\$ 35,000.00
MidFL CU Boat Loan	6105 Cypress Gardens Blvd, WH FL 33884	\$ 10,000.00
John Deere tractor and gator for Ag	6400 NW 86th Street P.O. Box 6600 Johnston, IA 50131-6600	\$ 19,000.00
SouthState Bank House Mortgages	300 W. Central Avenue, Lake Wales FL 33853	\$ 398,000.00
Chase Bank	6105 Cypress Gardens Blvd WH FL 33884	\$ 23,000.00
Barclays	PO Box 8801 Wilmington DE 19899	\$ 14,000.00

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
State of Florida	400 S. Monroe Street, Tallahassee FL 32399-0001	\$ 192,400.00
Brandon J. Rafool, LLC	{REDACTED}	\$ 6,000.00
Rafool Holdings, LLC	{REDACTED}	\$ 2,000.00
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	
Name of Business Entity	Brandon J. Rafool, LLC
Address of Business Entity	{REDACTED}
Principal Business Activity	business and land management
Position Held with Entity	Manager

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/10/2024

I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	my former firm
Business Entity # 2	
Name of Business Entity	Rafool Holdings, LLC
Address of Business Entity	{REDACTED}
Principal Business Activity	intangible investment holding company
Postion Held with Entity	Manager
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	jointly with my wife
Business Entity # 3	
Name of Business Entity	Agriculture Operations
Address of Business Entity	{REDACTED}
Principal Business Activity	land and agriculture operations
Postion Held with Entity	Owner and Manager
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	jointly with wife

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.

Brandon Rafool

Digitally signed: 04/10/2024

Filed with COE: 04/10/2024

IRS e-file Signature Authorization

OMB No. 1545-0074

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

Submission Identification Number (SID) ▶

Taxpayer's name

Brandon J. Rafool

Social security number

Spouse's name

Rafool

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	114,455.
2	Total tax	9,301.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	19,826.
4	Amount you want refunded to you	14,401.
5	Amount you owe	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep 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 the 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 fund 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 a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to 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 Scarborough & Associates PLLC to enter or generate my PIN [REDACTED] as my ERO firm name 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 Scarborough & Associates PLLC to enter or generate my PIN [REDACTED] as my ERO firm name 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. [REDACTED]

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

Scarborough & Associates PLLC
369 E Central Avenue
Winter Haven, FL 33880

Brandon J. & [REDACTED] Rafool

[REDACTED]
[REDACTED]

Scarborough & Associates, PLLC
369 East Central Avenue
Winter Haven, FL 33880

February 28, 2024

Brandon J. & [REDACTED] Rafool
[REDACTED]

Dear Mr. and Mrs. Rafool:

Enclosed is your 2023 income tax return.

Specific filing instructions are as follows.

FEDERAL INCOME TAX RETURN:

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS. If after three weeks you have not received your refund, you may contact the IRS at 1-800-829-4477. Return federal Form 8879 to us by April 15, 2024.

No payment is required as you are due a refund in the amount of \$14,401.

Your copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Scarborough & Associates PLLC

Two-Year Comparison Worksheet

2023

Name(s) as shown on return

Brandon J. & [REDACTED] Rafool

Social security number

2022 Filing Status Married Filing Joint

2023 Filing Status Married Filing Joint

2022 Tax Bracket 22.0%

2023 Tax Bracket 12.0%

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
Wages, salaries, and tips	128,540.	163,386.	34,846.
Schedule B - taxable interest	14.	53.	39.
Schedule B - qualified dividends	501.	306.	-195.
Schedule B - ordinary dividends	704.	306.	-398.
Schedule D (capital gain/loss)	67.	1,334.	1,267.
Sch. C (business income/loss)	76,403.	-19,349.	-95,752.
Form 4797 (other gains or losses)	0.	-17,496.	-17,496.
Schedule F (farm income or loss)	-34,800.	-28,779.	6,021.
Other income	20,000.	15,000.	-5,000.
Total income	190,928.	114,455.	-76,473.
Deductible part of SE tax	5,152.	0.	-5,152.
Total adjustments	5,152.	0.	-5,152.
Adjusted gross income	185,776.	114,455.	-71,321.
Taxes	7,338.	7,423.	85.
Interest (deductible)	19,166.	24,211.	5,045.
Contributions	5,100.	0.	-5,100.
Total itemized deductions	31,604.	31,634.	30.
Qualified business income deduction	377.	0.	-377.
Total deductions	31,981.	31,634.	-347.
Taxable income	153,795.	82,821.	-70,974.
Tax	25,029.	9,301.	-15,728.
Tax before credits	25,029.	9,301.	-15,728.
Tax after non-refundable credits	25,029.	9,301.	-15,728.
Schedule SE (self-employment tax)	10,304.	0.	-10,304.
Total tax	35,333.	9,301.	-26,032.
Fed. income tax withheld, Form W-2	13,915.	19,826.	5,911.
Estimated tax payments	24,100.	3,876.	-20,224.
Total payments	38,015.	23,702.	-14,313.
Tax overpaid	2,682.	14,401.	11,719.
Amount refunded	2,682.	14,401.	11,719.

Tax Return Carryovers to 2024

NAME: Brandon J. & Rafool

ID Number: _____

[illegible]

04-01-23

Federal Tax Comparison for Married Filing Jointly and Separately

	Taxpayer	Spouse	Married Filing Separately	Married Filing Jointly
Total Income	100,003.	14,452.	114,455.	114,455.
Less: Adjustments				
Adjusted Gross Income	100,003.	14,452.	114,455.	114,455.
Standard/Itemized Deductions ...	13,850.	13,850.	27,700.	31,634.
Qualified business inc deduction				
Taxable Income	86,153.	602.	86,755.	82,821.
Total Tax (regular & AMT)	14,103.	44.	14,147.	9,301.
Less: Credits				
Add: Other Taxes	481.		481.	
Less: Earned Income Credit				
Less: Additional child tax credit...				
Less: Payments (excludes ext.)	21,764.	1,938.	23,702.	23,702.
Tax Underpayment/(Overpayment)	-7,180.	-1,894.	-9,074.	-14,401.
Married filing jointly produced an estimated savings of				5,327.

**Tax Year 2023 e-file Jurat/Disclosure
for Form 1040 or 1040NR
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)**

ERO Declaration

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

ERO Signature

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

ERO's PIN

[REDACTED]

(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

Perjury Statement (1040 and 1040NR)

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 the taxpayer) is based on all information of which the preparer has any knowledge.

Perjury Statement (104X)

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

Consent to Disclosure

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

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury to designate 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 payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 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 am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN:

[REDACTED]

Date 02282024

Spouse's PIN:

[REDACTED]

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning _____, ending _____		See separate instructions.
Your first name and middle initial Brandon J.	Last name Rafool	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial [REDACTED]	Last name Rafool	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		
State [REDACTED]	ZIP code [REDACTED]	
Foreign country name [REDACTED]	Foreign province/state/county [REDACTED]	Foreign postal code [REDACTED]

Filing Status Check only one box.

☐ Single ☐ Head of household (HOH)

☒ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ 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 child 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

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	1b	1c	1d	1e	1f	1g	1h	1i	1j	1k	1l	1m	1n	1o	1p	1q	1r	1s	1t	1u	1v	1w	1x	1y	1z
1a Total amount from Form(s) W-2, box 1 (see instructions)		163,386.																									
b Household employee wages not reported on Form(s) W-2																											
c Tip income not reported on line 1a (see instructions)																											
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)																											
e Taxable dependent care benefits from Form 2000, line 26																											
f Employer-provided adoption benefits from Form 8889, line 29																											
g Wages from Form 8919, line 6																											
h Other earned income (see instructions)																											
i Nontaxable combat pay election (see instructions)																											
j Add lines 1a through 1h		163,386.																									
2a Tax-exempt interest												53.															
3a Qualified dividends		306.										306.															
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												1,334.															
8 Additional income from Schedule 1, line 10												-50,624.															
9 Add lines 12, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income												114,455.															
10 Adjustments to income from Schedule 1, line 26																											
11 Subtract line 10 from line 9. This is your adjusted gross income												114,455.															
12 Standard deduction or itemized deductions (from Schedule A)												31,634.															
13 Qualified business income deduction from Form 8995 or Form 8995-A																											
14 Add lines 12 and 13												31,634.															
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income												82,821.															

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	9,301.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	9,301.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	9,301.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	9,301.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2 See Statement 4	25a	19,826.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	d	19,826.
26	2023 estimated tax payments and amount applied from 2022 return Statement 5	26	3,876.

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

27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	23,702.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	14,401.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	14,401.
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

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/Payment or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name	Jeffery R Scarbrough	Phone no.	863-293-1222	Personal identification number (PIN)	[REDACTED]
-----------------	----------------------	-----------	--------------	--------------------------------------	------------

Under penalties of perjury, I declare that I have examined this return, 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.

Sign Here

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
[Signature]		Judge	
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.)
		Homemaker	
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
-----------------	----------------------	------	------	--

Firm's name	Scarbrough & Associates PLLC	Phone no.	(863) 293-1222
Firm's address	369 E Central Avenue Winter Haven, FL 33880	Firm's EIN	84-3581586

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

Form 1040 (2023)

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

2023
Attachment
Sequence No. **01**

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

Brandon J. & [REDACTED] Rafool

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	-19,349.
4	Other gains or (losses). Attach Form 4797	4	-17,496.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	-28,779.
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	8	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	h	
i	Prizes and awards	8	
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:		
	Trustee Fees 15,000.	8z	15,000.
9	Total other income. Add lines 8a through 8z	9	15,000.
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	-50,624.

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	24	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	4c	
d	Reforestation amortization and expenses	24	
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 24	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 A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023
Attachment
Sequence No. **07**

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

Your social security number

Brandon J. [REDACTED] Rafool [REDACTED]

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|----------|
| 1 | Medical and dental expenses (see instructions) See Statement 7 | 1 | 147. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 2 114,455. | 2 | 114,455. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 8,584. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0. |

Taxes You Paid

- | | | | |
|---|--|----|--------|
| 5 | State and local taxes. | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box See Statement 8 ☒ | | 1,442. |
| b | State and local real estate taxes (see instructions) | 5b | 5,981. |
| c | State and local personal property taxes | 5 | |
| d | Add lines 5a through 5c | 5d | 7,423. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 7,423. |
| 6 | Other taxes. List type and amount: | 6 | |
| 7 | Add lines 5e and 6 | 7 | 7,423. |

Interest You Paid

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

- | | | | |
|----|---|----|---------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 24,154. |
| 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 | 8b | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Reserved for future use | 8d | |
| e | Add lines 8a through 8c | 8e | 24,154. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions See Statement 6 | 9 | 57. |
| 10 | Add lines 8e and 9 | 10 | 24,211. |

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

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

Casualty and Theft Losses

- | | | | |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | |
|----|--|----|--|

Other Itemized Deductions

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

Total Itemized Deductions

- | | | | |
|----|--|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | 17 | 31,634. |
| 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
Name(s) shown on return

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

Your social security number

Brandon J. & [REDACTED] Rafool

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:

Northwestern Mutual Life Ins
Raymond James & Associates Inc

Amount

52.
1.

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.

- 2 Add the amounts on line 1 2 53.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815 3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b 4 53.

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

Part II

Ordinary
Dividends

- 5 List name of payer:
E-Trade
Raymond James & Associates Inc

Amount

306.

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.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b 6 306.

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

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 X
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located
8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? X
If "Yes," you may have to file Form 3520. See instructions

Yes No
X
X

Interest and Dividend Summary

Name: Brandon J. [REDACTED] Rafool

FEIN/SSN:

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 Northwestern Mutual Life Ins	52.							
B E-Trade								
C Raymond James & Associates Inc							306.	306.
D Raymond James & Associates Inc	1.							
E								
F								
G								
H								
I								
J								
K								
Totals	53.						306.	306.

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								
F								
G								
H								
I								
J								
K								
Totals								

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **09**

Brandon J. Rafool

Social security number (SSN)

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

Land Management

B Enter code from instructions

531390

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

Brandon J Rafool LLC

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

80-0037605

E Business address (including suite or room no.)

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

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2023, check here

☐ Yes ☒ No

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions

☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099?

☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-9 and the "Statutory employee" box on that form was checked ☐	1	5,248.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	5,248.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	5,248.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	5,248.

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

8	Advertising	8		18	Office expense	18	3,425.
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11			, machinery, and equipment	20a	690.
12	Depletion	12			Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	722.	23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	541.
b	Other	16b	8,364.	b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17	3,865.	25	Utilities	25	4,187.
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	2,803.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-19,349.	32a	☒ All investment is at risk.		
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	7		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

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

43	When did you place your vehicle in service for business purposes? (month/day/year)	
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:	
a	Business	b Commuting
c	Other	
45	Was your vehicle available for personal use during off-duty hours? ...	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47 a	Do you have evidence to support your deduction?	☐ Yes ☐ No
b	If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Bank Service Charges	343.
Telephone	2,460.
48 Total other expenses. Enter here and on line 27a	48 2,803.

Schedule C - Two-Year Comparison Worksheet

2023

Business Name:

Brandon J Rafool LLC

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
INCOME			
Gross income	17,474.	5,248.	-12,226.
EXPENSES			
Advertising	1,000.	0.	-1,000.
Insurance	0.	722.	722.
Other interest	229.	8,364.	8,135.
Legal and professional services	4,174.	3,865.	-309.
Office expense	0.	3,425.	3,425.
Rent/lease-Veh, machinery, & equip	0.	690.	690.
Supplies	1,870.	0.	-1,870.
Travel	0.	541.	541.
Utilities	2,548.	4,187.	1,639.
Other expenses	4,178.	2,803.	-1,375.
Total expenses	13,999.	24,597.	10,598.
Net profit or (loss)	3,475.	-19,349.	-22,824.

Schedule C - Two-Year Comparison Worksheet

2023

Business Name:

Real Estate Management

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
INCOME			
Gross income	150,000.	0.	-150,000.
EXPENSES			
Advertising	7,152.	0.	-7,152.
Depreciation and Sec. 179 expense	21,437.	0.	-21,437.
Insurance	509.	0.	-509.
Other interest	1,583.	0.	-1,583.
Legal and professional services	3,242.	0.	-3,242.
Office expense	6,718.	0.	-6,718.
Rent/lease-Other business property	825.	0.	-825.
Repairs and maintenance	2,970.	0.	-2,970.
Supplies	3,730.	0.	-3,730.
Taxes and licenses	625.	0.	-625.
Travel	2,207.	0.	-2,207.
Utilities	6,258.	0.	-6,258.
Other expenses	18,566.	0.	-18,566.
Tentative profit or (loss)	74,178.	0.	-74,178.
Home office expense	1,250.	0.	-1,250.

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

Brandon J. [REDACTED] Rafool

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) Adjustment to gain or loss from Form(s) 8 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	5,175.	5,174.		1.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	72.	69.		3.
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. If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 4.

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	18,363.	15,577.		2,786.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	15,445.	16,901.		<1,456.>
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
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 1,330.

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	16	1,334.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2023

Attachment Sequence No. **12A**

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

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

Name(s) shown on return

Social security number or taxpayer identification no.

Brandon J. & [REDACTED] Rafool

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.

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 949 (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 949, 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 (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Social security number or taxpayer identification no.

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

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

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

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

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

[illegible]Form **8949** (2023)

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return Brandon J. [REDACTED] Rafool	Your SSN [REDACTED]
--	-------------------------------

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. <u>82,821.</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2. <u>306.</u>
3. Are you filing Schedule D?*	
☒ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	3. <u>1,330.</u>
☐ No. Enter the amount from Form 1040 or 1040-SR, line 7.	
4. Add lines 2 and 3	4. <u>1,636.</u>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. <u>81,185.</u>
6. Enter:	
\$ 44,625 if single or married filing separately,	
\$ 89,250 if married filing jointly or qualifying surviving spouse,	6. <u>89,250.</u>
\$ 59,750 if head of household.	
7. Enter the smaller of line 1 or line 6	7. <u>82,821.</u>
8. Enter the smaller of line 5 or line 7	8. <u>81,185.</u>
9. Subtract line 8 from line 7. This amount is taxed at 0%	9. <u>1,636.</u>
10. Enter the smaller of line 1 or line 4	10. <u>1,636.</u>
11. Enter the amount from line 9	11. <u>1,636.</u>
12. Subtract line 11 from line 10	12. <u>0.</u>
13. Enter:	
\$ 492,300 if single,	
\$ 276,900 if married filing separately,	13. <u>553,850.</u>
\$ 553,850 if married filing jointly or qualifying surviving sp use,	
\$ 523,050 if head of household.	
14. Enter the smaller of line 1 or line 13	14. <u>82,821.</u>
15. Add lines 5 and 9	15. <u>82,821.</u>
16. Subtract line 15 from line 14. If zero or less, enter	16. <u>0.</u>
17. Enter the smaller of line 12 or line 16	17. <u>0.</u>
18. Multiply line 17 by 15% (0.15)	18. <u>0.</u>
19. Add lines 9 and 17	19. <u>1,636.</u>
20. Subtract line 19 from line 10	20. <u>0.</u>
21. Multiply line 20 by 20% (0.20)	21. <u>0.</u>
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. <u>9,301.</u>
23. Add lines 18, 21, and 22	23. <u>9,301.</u>
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. <u>9,499.</u>
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. <u>9,301.</u>

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

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

2023Attachment
Sequence No. 14

Name of proprietor

Social security number (SSN)

Brandon J. Rafool

A Principal crop or activity

Peaches

B Enter code from Part IV

111300

C Accounting method:

☒ Cash ☐ Accrual

D Employer ID number (EIN)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☒ Yes ☐ NoF Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ NoG If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a			
2 Sales of livestock, produce, grains, and other products you raised	2		960.
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a Agricultural program payments (see instructions)	4a		4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election	5a		5c Taxable amount
b CCC loans forfeited	5b		5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023	6a		6b Taxable amount
c If election to defer to 2024 is attached, check here ☐	6c		6d Amount deferred from 2022
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8).	9		960.

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):	24a	
12 Conservation expenses (see instructions)	12		Vehicles, machinery, equipment	24b	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	8,072.	25 Repairs and maintenance	25	5,073.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	964.
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17	1,155.	28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	895.
19 Gasoline, fuel, and oil	19	364.	30 Utilities	30	
20 Insurance (other than health)	20	5,971.	31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a Bank Service	32a	
b Other	21b	2,604.	b Charges	32b	71.
22 Labor hired (less employment credits)	22		c Caretaking	32c	3,041.
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33		d Professional	32d	
34 Net farm profit or (loss). Subtract line 33 from line 9	34		e Fees	32e	1,529.
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.			f	32f	
35 Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a ☒ All investment is at risk.	b ☐ Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

Schedule F - Two-Year Comparison Worksheet

2023

Proprietor Name:

Brandon J. Rafool

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
INCOME			
Sales of livestock, etc., raised	1,520.	960.	-560.
Other income	1,480.	0.	-1,480.
Gross income	3,000.	960.	-2,040.
EXPENSES			
Depreciation and section 179	13,582.	8,072.	-5,510.
Fertilizer and lime	3,245.	1,155.	-2,090.
Gasoline, fuel, and oil	0.	364.	364.
Insurance	3,682.	5,971.	2,289.
Interest - other	1,842.	2,604.	762.
Repairs and maintenance	0.	5,073.	5,073.
Seeds and plants purchased	1,447.	964.	-483.
Taxes	2,374.	895.	-1,479.
Other expenses	11,628.	4,641.	-6,987.
Total expenses	37,800.	29,739.	-8,061.
Net profit or (loss)	-34,800.	-28,779.	6,021.

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Brandon J. [REDACTED] Rafool

Identifying number

- 1a Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20
- b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a

1b

1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	Peach Trees	Various	07/01/23	0.	21,102.	38,598.	-17,496.

- 3 Gain, if any, from Form 4684, line 39
- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6 Gain, if any, from line 32, from other than casualty or theft
- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

3

4

5

6

7

-17,496.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain on line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years. See instructions
- 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

8

9

Part II Ordinary Gains and Losses (see instruction)

- 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- 11 Loss, if any, from line 7
- 12 Gain, if any, from line 7 or amount from line 8, if applicable
- 13 Gain, if any, from line 31
- 14 Net gain or (loss) from Form 4684, lines 31 and 38a
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17 Combine lines 10 through 16
- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

11

12

13

14

15

16

17

(17,496.)

-17,496.

- a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
- b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

18a

18b

-17,496.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2023)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditure for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

Brandon J. Rafool

Your social security number

Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 and you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contribution.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 and you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,000.
3	Add lines 1 and 2	3	7,000.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Yes Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distribution; one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1."	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	7,000.
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. If the distribution is for a purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 19 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distribution from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that the information on this form, including accompanying attachments, 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.

Your signature

Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

Form 8606 (2023)

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.

Your social security number

Rafool

Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 and you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contribution.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 and you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	10,000.
3	Add lines 1 and 2	3	10,000.
In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? No Yes Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. Do not include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distribution; one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1."	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2023 and earlier years	14	10,000.
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. If the distribution is for any other purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 19 is zero, stop here	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distribution from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that the information on this form, including accompanying attachments, 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.

Your signature

Date

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's address

Firm's EIN

Phone no.

Form **4952**Department of the Treasury
Internal Revenue Service**Investment Interest Expense Deduction**

Attach to your tax return.

Go to www.irs.gov/Form4952 for the latest information.

OMB No. 1545-0191

2023Attachment
Sequence No. **51**

Name(s) shown on return

Brandon J. [REDACTED] Rafool

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2023 (see instructions) <u>See Statement 12</u>	1	206.
2	Disallowed investment interest expense from 2022 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	206.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) <u>Stmt 13</u>	4a	359.
b	Qualified dividends included on line 4a	4b	306.
c	Subtract line 4b from line 4a	4c	53.
d	Net gain from the disposition of property held for investment	4d	1,334.
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions <u>Stmt 14</u>	4e	1,330.
f	Subtract line 4e from line 4d	4f	4.
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g	
h	Investment income. Add lines 4c, 4f, and 4g	4h	57.
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	57.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- <u>See Statement 15</u>	7	149.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions <u>Stmt 16</u>	8	57.

For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2023)

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Attachment
Sequence No. **55**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

Brandon J. & [REDACTED] Rafool

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 at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Brandon J Rafool LLC	80-0037605	-19,349.
ii	Brandon J. Rafool	[REDACTED]	-28,779.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-48,128.	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		
6	Qualified REIT dividends and publicly traded partnership (P P) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		
11	Taxable income before qualified business income deduction (see instructions)	11	82,821.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	1,636.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	81,185.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	16,237.	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(48,128.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

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

308421 01-11-24

Form **8995** (2023)

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	163,386.	19,826.			9,932.	2,588.
Totals	163,386.	19,826.			9,932.	2,588.

Form 1040	Qualified Dividends		Statement 2	
Name of Payer	Ordinary Dividends	Qualified Dividends		
Raymond James & Associates Inc	306.	306.		
Total included in Form 1040, line 3a		306.		

Form 1040	Tax	Statement 3	
Description	Amount		
From Qualified Dividends and Capital Gain Worksheet	9,301.		
Total to Form 1040, line 16	9,301.		

Form 1040	Federal Income Tax Withheld - Form(s) W-2	Statement 4	
T S Description	Amount		
T State of Florida	19,826.		
Total to Form 1040, line 25a	19,826.		

Form 1040

Current Year Estimates and
Amount Applied from Previous Year

Statement 5

Description	Amount
1st Qtr Estimate Payment - Joint	1,200.
Prior Year Overpayment Applied - Joint	2,676.
Total to Form 1040, line 26	3,876.

Schedule A

Investment Interest

Statement 6

Description	Amount
Morgan Stanley E-Trade	206.
Disallowed Investment Interest	-149.
Total to Schedule A, line 9	57.

Schedule A

Medical and Dental Expenses

Statement 7

Description	Amount
Prescription Medicines and Drugs	147.
Total to Schedule A, line 1	147.

Schedule A

State and Local General Sales Taxes

Statement 8

Description	Amount
State Sales Tax	1,236.
Local Sales Tax	206.
Total to Schedule A, line 5a	1,442.

1	Enter your state general sales taxes from the applicable table. Florida If, for all of 2023, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.	1,236.
2	Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2023? If No, enter -0-. If Yes, enter your local general sales taxes from the applicable table.	0.
3	Did your locality impose a local general sales tax in 2023? Residents of California and Nevada see instructions. If No, skip lines 3 through 5, enter -0- on line 6 and go to line 7. If Yes, enter your local general sales tax rate, but omit the percentage sign.	1.0000
	WINTER HAVEN	
4	Did you enter -0- on line 2 above? If No, skip lines 4 and 5 and go to line 6. If Yes, Enter your state general sales tax rate, but omit the percentage sign.	6.0000
5	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places).	.1670
6	Did you enter -0- on line 2 above? If No, multiply line 2 by line 3. If Yes, multiply line 1 by line 5.	206.
6a	Add line 1 and line 6.	1,442.
6b	Part-year days rate.	1.000000
6c	Multiply line 6a by line 6b.	1,442.
7	Enter your general sales taxes paid on specified items, if any.	
8	Deduction for general sales taxes. Add lines 6c and 7. Enter the result here and on Schedule A, line 5a and check box.	1,442.

Schedule D	Short-Term Capital Gains And Losses	Statement 10
------------	-------------------------------------	--------------

Description	Date Acquired	Date Sold	Sales Price	Cost or Other Basis	Gain or Loss
Morgan Stanly Short Term Covered	VARIOUS	12/31/23	5,175.	5,174.	1.
Total to Sch D, Line 1a			5,175.	5,174.	1.

Schedule D	Long-Term Capital Gains And Losses	Statement 11
------------	------------------------------------	--------------

Description	Date Acquired	Date Sold	Sales Price	Cost or Other Basis	Gain or Loss
Morgan Stanly Long Term Covered	VARIOUS	12/31/23	18,363.	15,577.	2,786.
Total to Sch D, Line 8a			18,363.	15,577.	2,786.

Form 4952	Investment Interest Expense	Statement 12
-----------	-----------------------------	--------------

Description	Current	Carryover
Morgan Stanley E-Trade	206.	
Totals to Form 4952, lines 1 and 2	206.	

Form 4952	Income from Property Held for Investment	Statement 13
-----------	--	--------------

Description	Amount
Interest income	53.
Dividend income	306.
Total to Form 4952, line 4a	359.

Form 4952	Net Capital Gain from the Disposition of Property Held for Investment	Statement 14
-----------	--	--------------

Description	Amount
Raymond James Non Covered (See Attached)	-1,456.
Morgan Stanly Long Term Covered	2,786.
Total to Form 4952, line 4e	1,330.

Form 4952	Disallowed Investment Interest Expense	Statement 15
-----------	--	--------------

Description	Amount
Schedule A	149.
Total to Form 4952, line 7	149.

Form 4952	Investment Interest Expense Deduction Summary	Statement 16
-----------	---	--------------

Name	Form or Schedule	Investment Interest Expense	Investment Interest Expense C/O	Disallowed Investment Interest Expense	Allowed Investment Interest Expense
Morgan Stanley E-Trad	SCH A	206.	0.	149.	57.
Totals		206.	0.	149.	57.

Raymond James & Associates, Inc.

Account [REDACTED]

Proceeds Not Reported to the IRS

(continued)

02/15/2024

2023

LONG TERM TRANSACTIONS (Ordinary gains or losses are identified in the Additional information column)
Report on Form 8949, Part II, with Box F checked.

Description of property	Date sold or disposed	Quantity	Proceeds & Reported (g) / Gross or (n) / Net	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & Loss not allowed (X) also not reported (Z)	Additional information
ALTRIA GROUP INCORPORATED / CUSIP: 02209S103 / Symbol: MO								
17 transactions for 04/25/23								
		100.000	4,551.42	10/16/17	6,619.24	0.00	-2,067.82	Sale
		1.000	45.51	04/10/18	64.11	0.00	-18.60	Sale
		1.000	45.51	07/10/18	58.52	0.00	-13.01	Sale
		1.000	45.51	10/10/18	63.68	0.00	-18.17	Sale
		1.000	45.51	01/10/19	49.80	0.00	-4.29	Sale
		1.000	45.51	04/30/19	53.55	0.00	-8.04	Sale
		1.000	45.52	07/10/19	48.83	0.00	-3.31	Sale
		2.000	91.03	10/10/19	86.56	0.00	4.47	Sale
		1.000	45.51	01/10/20	50.36	0.00	-4.85	Sale
		2.000	91.03	04/30/20	80.97	0.00	10.06	Sale
		2.000	91.03	07/10/20	79.33	0.00	11.70	Sale
		2.000	91.03	10/09/20	81.90	0.00	9.13	Sale
		2.000	91.03	01/11/21	83.44	0.00	7.59	Sale
		2.000	91.03	04/30/21	94.78	0.00	-3.75	Sale
		2.000	91.03	07/09/21	95.57	0.00	-4.54	Sale
		2.000	91.03	10/12/21	95.87	0.00	-4.84	Sale
		2.000	91.03	01/10/22	100.94	0.00	-9.91	Sale
04/25/23		125.000	5,689.27	Various	7,807.45	0.00	-2,118.18	Total of 17 transactions
FIRST EAGLE GLOBAL FUND CL A M/F / CUSIP: 32008F507 / Symbol: SGENX								
22 transactions for 04/25/23								
		5.179	319.34	Various	298.93	0.00	20.41	Sale
		4.132	254.77	Various	222.22	0.00	32.55	Sale
		12.252	755.44	02/23/05	500.00	0.00	255.44	Sale ³²
		0.084	5.18	12/16/05	3.53	0.00	1.65	Sale ³²
		0.247	15.23	12/16/05	10.35	0.00	4.88	Sale ³²
		0.407	25.10	12/16/05	17.04	0.00	8.06	Sale ³²
		0.057	3.51	12/15/06	2.59	0.00	0.92	Sale ³²

Raymond James & Associates, Inc.

Account [REDACTED]

Proceeds Not Reported to the IRS

(continued)

02/15/2024

2023

LONG TERM TRANSACTIONS [Ordinary gains or losses are identified in the Additional information column]
 Report on Form 8949, Part II, with Box F checked.

Description of property	Date sold or disposed	Quantity	Proceeds & Reported (g)ross or (h)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & Loss not allowed (X) also not reported (Z)	Additional information
FIRST EAGLE GLOBAL FUND CL A MF / CUSIP: 32008F507 / Symbol: SGEXN (cont'd)								
		0.350	21.58	12/15/06	15.93	0.00	5.65	Sale ³²
		0.978	60.30	12/15/06	44.52	0.00	15.78	Sale ³²
		0.057	3.51	12/17/07	2.59	0.00	0.92	Sale ³²
		0.340	20.96	12/17/07	15.34	0.00	5.62	Sale ³²
		1.342	82.75	12/17/07	60.53	0.00	22.22	Sale ³²
		0.070	4.32	12/19/08	2.30	0.00	2.02	Sale ³²
		1.128	69.55	12/19/08	37.22	0.00	32.33	Sale ³²
		0.246	15.17	12/18/09	9.94	0.00	5.23	Sale ³²
		0.246	15.17	12/20/10	11.24	0.00	3.93	Sale ³²
		0.244	15.04	12/14/11	10.86	0.00	4.18	Sale ³²
		0.210	12.95	12/15/11	9.36	0.00	3.59	Sale ³²
		0.100	6.17	12/14/12	4.78	0.00	1.39	Sale ³²
		0.195	12.02	12/14/12	9.35	0.00	2.67	Sale ³²
		0.438	27.01	12/14/12	21.01	0.00	6.00	Sale ³²
		0.075	4.62	12/17/12	3.62	0.00	1.00	Sale ³²
04/25/23		28.377	1,749.69	Various	1,313.25	0.00	436.44	Total of 22 transactions
GE HEALTHCARE TECHNOLOGIES INCORPORATED COMMON STOCK / CUSIP: 36266G107 / Symbol: GEHC								
01/18/23		0.000	0.02	11/12/08	0.02	0.00	0.00	Sale ³²
2 transactions for 02/27/23								
		2.000	140.15	11/12/08	175.39	0.00	-35.24	Sale ³²
		11.000	770.92	04/30/21	745.80	0.00	25.12	Sale
02/27/23		13.000	911.07	Various	921.19	0.00	-10.12	Total of 2 transactions
		Security total:	911.09		921.21	0.00	-10.12	
GENERAL ELECTRIC COMPANY COM NEW / CUSIP: 369604301 / Symbol: GE								
2 transactions for 02/27/23								
		6.000	488.38	11/12/08	665.07	0.00	-176.69	Sale ³²

Raymond James & Associates, Inc.

Account XXXXXXXXXX

Proceeds Not Reported to the IRS

(continued)

02/15/2024

2023

LONG TERM TRANSACTIONS [Ordinary gains or losses are identified in the Additional information column]
 Report on Form 8949, Part II, with Box F checked.

Description of property	Date sold or disposed	Quantity	Proceeds & Reported (g)ross or (h)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & Loss not allowed (X) also not reported (Z)	Additional information
GENERAL ELECTRIC COMPANY COM NEW / CUSIP: 369604301 / Symbol: GE (cont'd)								
	02/27/23	33,000	2,686.12	04/30/21	2,827.75	0.00	-141.63	Sale
		39,000	3,174.50	Various	3,492.82	0.00	-318.32	Total of 2 transactions
SOUTHWEST CORP / CUSIP: 840441109 / Symbol: SWB								
	04/25/23	60,000	3,920.26	03/13/20	3,365.83	0.00	554.43	Sale
Totals:			15,444.81		16,900.56	0.00	-1,455.75	