

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/06/2024

General Information

Name: Hon Ari Abraham Porth

CONFIDENTIAL

PID 391

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (17Th)	Elected Constitutional Officer	Circuit Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
Circuit Judge	17th Judicial circuit in and for Broward county	Circuit Court Group 10

Net Worth

My Net Worth as of December 31, 2023 was \$ 979,099.21.

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 \$ 150,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
home	\$ 1,300,000.00
Chase Bank, Savings Acct.	\$ 17,000.00
Chase Bank, Checking Account FL 33071	\$ 16,000.00
New York Life IRA	\$ 16,240.00
529 Vanguard	\$ 46,272.00
Florida Pre-paid account	\$ 22,178.21
Raymond James Mutual Funds	\$ 63,882.00
See Attached	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Volvo Car Financial Services	PO Box 71102, Charlotte, NC 28272-1102	\$ 17,040.00
Arvest Central Mortgage	801 John Barrow Rd., Little Rock, Arkansas 72203	\$ 515,863.00
Cenlar FSB	PO Box 77404, Ewing, New Jersey, 08628	\$ 119,570.00

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
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

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

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Ari Abraham Porth

Digitally signed: 04/06/2024

Filed with COE: 04/06/2024

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

Your first name and middle initial Last name
PORTH

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Foreign country name Foreign province/state/county Foreign postal code

See separate instructions.
Your social security number
*** **
Spouse's social security number
*** **

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

Filing Status ☐ 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 the child's name if the qualifying person is a child but not your dependent

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

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

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

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
PORTH	*** - **	SON	☒

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **STMT 2** 1a 346,908.

b Household employee wages not reported on Form(s) W-2 1b

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

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

e Taxable dependent care benefits from Form 2441, line 26 1e

f Employer-provided adoption benefits from Form 8839, line 29 1f

g Wages from Form 8919, line 6 1g

h Other earned income (see instructions) 1h

i Nontaxable combat pay election (see instructions) 1i

z Add lines 1a through 1h 1z 346,908.

2a Tax-exempt interest 2a

3a Qualified dividends 3a 748.

4a IRA distributions 4a

5a Pensions and annuities 5a

6a Social security benefits 6a

b Taxable interest 2b 1.

b Ordinary dividends 3b 1,139.

b Taxable amount 4b

b Taxable amount 5b

b Taxable amount 6b

c If you elect to use the lump-sum election method, check here (see instructions) ☐

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☒ 7 1,024.

8 Additional income from Schedule 1, line 10 8

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 9 349,072.

10 Adjustments to income from Schedule 1, line 26 10

11 Subtract line 10 from line 9. This is your **adjusted gross income** 11 349,072.

12 **Standard deduction or itemized deductions** (from Schedule A) 12 39,866.

13 13 3.

14 Add lines 12 and 13 14 39,869.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 15 309,203.

Standard Deduction for -

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

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

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

Attach Sch. B if required.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	60,849.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	60,849.
19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000.
20	Amount from Schedule 3, line 8	20	17.
21	Add lines 19 and 20	21	2,017.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	58,832.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,174.
24	Add lines 22 and 23. This is your total tax	24	60,006.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	62,254.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	62,254.

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

26	2023 estimated tax payments and amount applied from 2022 return	26	
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	62,254.

Refund

Direct deposit? See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,248.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	2,248.
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
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	Phone no.	Personal identification number (PIN)
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Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			ACCOUNTANT	
	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.)
			ATTORNEY	
	Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
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Firm's name	Phone no.
Firm's address	Firm's EIN

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

Form 1040 (2023)

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **02**

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

Your social security number
*** - ** -

& ARI PORTH

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	1,092.
12	Net investment income tax. Attach Form 8960	12	82.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	1,174.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 03

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

& ARI PORTH

Your social security number

*** - *

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	17.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	17.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	

Schedule 3 (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

& ARI PORTH

*** **

**Medical
and
Dental
Expenses**

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

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2**
- 3 Multiply line 2 by 7.5% (0.075) **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 7** ☒ **5a** **2,772.**
- b State and local real estate taxes (see instructions) **5b** **13,255.**
- c State and local personal property taxes **5c**
- d Add lines 5a through 5c **5d** **16,027.**
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **5e** **10,000.**
- 6 Other taxes. List type and amount: **6**
- 7 Add lines 5e and 6 **7** **10,000.**

**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** **29,121.**
- 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** **29,121.**
- 9 Investment interest. Attach Form 4952 if required. See instructions **9**
- 10 Add lines 8e and 9 **10** **29,121.**

**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** **250.**
- 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 **STMT 6** **12** **495.**
- 13 Carryover from prior year **13**
- 14 Add lines 11 through 13 **14** **745.**

**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** **39,866.**
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 08

Name(s) shown on return

Your social security number

* * *

& ARI PORTH

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:

RAYMOND JAMES

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

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

Part II

Ordinary Dividends

- 5 List name of payer: RAYMOND JAMES

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

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

Yes	No
	X
	X

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

Schedule B (Form 1040) 2023

Interest and Dividend Summary

Name: [REDACTED] & ARI PORTH

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 RAYMOND JAMES	1.							
B RAYMOND JAMES							1,139.	748.
C								
D								
E								
F								
G								
H								
I								
J								
K								
Totals	1.						1,139.	748.

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 1,024.				13.				17.
C								
D								
E								
F								
G								
H								
I								
J								
K								
Totals 1,024.				13.				17.

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

ARI PORTH

Your SSN

-**-*

Before you begin:

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

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	309,203.	
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	748.	
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.	1,024.	
☒ No. Enter the amount from Form 1040 or 1040-SR, line 7.			
4. Add lines 2 and 3	4.	1,772.	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	307,431.	
6. Enter:			
\$ 44,625 if single or married filing separately,			
\$ 89,250 if married filing jointly or qualifying surviving spouse,	6.	89,250.	
\$ 59,750 if head of household.			
7. Enter the smaller of line 1 or line 6	7.	89,250.	
8. Enter the smaller of line 5 or line 7	8.	89,250.	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	0.	
10. Enter the smaller of line 1 or line 4	10.	1,772.	
11. Enter the amount from line 9	11.	0.	
12. Subtract line 11 from line 10	12.	1,772.	
13. Enter:			
\$ 492,300 if single,			
\$ 276,900 if married filing separately,			
\$ 553,850 if married filing jointly or qualifying surviving spouse,	13.	553,850.	
\$ 523,050 if head of household.			
14. Enter the smaller of line 1 or line 13	14.	309,203.	
15. Add lines 5 and 9	15.	307,431.	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	1,772.	
17. Enter the smaller of line 12 or line 16	17.	1,772.	
18. Multiply line 17 by 15% (0.15)	18.	266.	
19. Add lines 9 and 17	19.	1,772.	
20. Subtract line 19 from line 10	20.	0.	
21. Multiply line 20 by 20% (0.20)	21.	0.	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	60,583.	
23. Add lines 18, 21, and 22	23.	60,849.	
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.	61,009.	
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.	60,849.	

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

Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

OMB No. 1545-0121

2023

Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

& ARI PORTH

***-**-XXXX

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

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

h Resident of (name of country) **UNITED STATES**

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:				
	1,139.			1,139.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	10,000.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	10,000.			
d Gross foreign source income	1,139.			
e Gross income from all sources	349,072.			
f Divide line 3d by line 3e	.003262937			
g Multiply line 3c by line 3f	33.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	33.			33.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				1,106.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued (l) Date paid or accrued	Foreign taxes paid or accrued								
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:					
		(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A	1099 TAX					17.				17.
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 **17.**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	17.
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	
11	Add lines 9 and 10	11	17.
12	Reduction in foreign taxes	12	
13	Taxes reclassified under high tax kickout	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	17.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	1,106.
16	Adjustments to line 15	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	1,106.
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	309,203.
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.00358
20	Individuals: Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20	60,849.
21	Multiply line 20 by line 19 (maximum amount of credit)	21	218.
22	Increase in limitation (section 960(c)) (see instructions)	22	
23	Add lines 21 and 22	23	218.
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24	17.

Summary of Credits From Separate Parts III

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign branch category income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	17.
34	Reduction of credit for international boycott operations	34	
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	17.

ALTERNATIVE MINIMUM TAX Foreign Tax Credit

OMB No. 1545-0121

2023

Attachment
Sequence No. **19**

Form

1116

Department of the Treasury
Internal Revenue Service

(Individual, Estate, or Trust)

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

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

Name

Identifying number as shown on page 1 of your tax return

& ARI PORTH

*** - **

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

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

h Resident of (name of country) **UNITED STATES**

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:				
	1,139.			1,139.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	1,139.			
e Gross income from all sources	349,072.			
f Divide line 3d by line 3e	.003262937			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 1,139.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A 1099 TAX						17.				17.
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 **8** **17.**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

ALTERNATIVE MINIMUM TAX

Form 1116 (2023)

& ARI PORTH

*** - **

Page 2

Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	17.
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	
11	Add lines 9 and 10	11	17.
12	Reduction in foreign taxes	12	
13	Taxes reclassified under high tax kickout	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	17.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	1,139.
16	Adjustments to line 15	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	1,139.
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	319,203.
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.00357
20	Individuals: Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20	49,908.
21	Multiply line 20 by line 19 (maximum amount of credit)	21	178.
22	Increase in limitation (section 960(c)) (see instructions)	22	
23	Add lines 21 and 22	23	178.
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24	17.

Summary of Credits From Separate Parts III

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign branch category income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	17.
34	Reduction of credit for international boycott operations	34	
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	17.

Form 1116 (2023)

SCHEDULE 8812
(Form 1040)

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

& ARI PORTH

*** - **

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	349,072.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	349,072.
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000	5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	2,000.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	2,000.
13	Enter the amount from Credit Limit Worksheet A STMT 9	13	60,832.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	2,000.

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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

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

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a 0.
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b
17	Enter the smaller of line 16a or line 16b	17
18a	Earned income (see instructions)	18a
b	Nontaxable combat pay (see instructions)	18b
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20

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

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	21
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23	Add lines 21 and 22	23
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24
25	Subtract line 24 from line 23. If zero or less, enter -0-	25
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27 0.
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Schedule 8812 (Form 1040) 2023

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Attachment
Sequence No. **55**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Your taxpayer identification number

& ARI PORTH

-**-*

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			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
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	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) SEE STATEMENT 10	6 13.	
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 13.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	3.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	3.
11	Taxable income before qualified business income deduction (see instructions)	11 309,206.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 1,772.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 307,434.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	61,487.
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	3.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 ()	
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)

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

& ARI PORTH

Preparer's name

Taxpayer identification number

*** - *

Preparer tax identification number

Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V

for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

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

Yes	No	N/A
☒	☐	☐

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

☒	☐	☐
-------------------------------------	--------------------------	--------------------------

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

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

☒	☐	☐
-------------------------------------	--------------------------	--------------------------

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

☐	☒	☐
--------------------------	-------------------------------------	--------------------------

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

☐	☐	☐
--------------------------	--------------------------	--------------------------

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

☐	☐	☐
--------------------------	--------------------------	--------------------------

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

☒	☐	☐
-------------------------------------	--------------------------	--------------------------

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

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

☒	☐	☐
-------------------------------------	--------------------------	--------------------------

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

☒	☐	☐
-------------------------------------	--------------------------	--------------------------

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

a Did you complete the required recertification Form 8862?

☐	☐	☐
--------------------------	--------------------------	--------------------------

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

☐	☐	☒
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For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2023)

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

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

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

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

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

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

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

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

Eligibility Certification

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

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

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

Additional Medicare Tax

OMB No. 1545-0074

2023

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

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

& ARI PORTH

Your social security number

*** - **

Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	371,311.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	371,311.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		121,311.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		1,092.

Additional Medicare Tax on Self-Employment Income

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

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

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

Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		1,092.
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Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,384.	
20 Enter the amount from line 1	20	371,311.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	5,384.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		

Net Investment Income Tax -
Individuals, Estates, and Trusts

OMB No. 1545-2227

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

& ARI PORTH

*** -

Investment Income

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

1	Taxable interest (see instructions)	1	1.
2	Ordinary dividends (see instructions)	2	1,139.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	1,024.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	1,024.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	2,164.

Investment Expenses Allocable to Investment Income and Modifications

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

Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	2,164.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	349,072.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	99,072.
16	Enter the smaller of line 12 or line 15	16	2,164.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	82.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2023)

Form 1116

U.S. and Foreign Source Income Summary

NAME

& ARI PORTH

*** - **

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE
Compensation	346,908.	346,908.	
Dividends/Distributions SEE STATEMENT 11	1,139.		1,139.
Interest	1.	1.	
Capital Gains	1,024.	1,024.	
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income			
Gross Income	349,072.	347,933.	1,139.
Less:			
Section 911 Exclusion			
Capital Losses			
Capital Gains Tax Adjustment			
Total Income - Form 1116	349,072.	347,933.	1,139.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction			
Self-employment Health Insurance			
Keogh Contributions			
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions			
Adjusted Gross Income	349,072.	347,933.	1,139.
Less Itemized Deductions:			
Specifically Allocated	745.	745.	
Home Mortgage Interest	29,121.	29,121.	
Other Interest			
Ratably Allocated	10,000.	9,967.	33.
Other Deductions	3.	3.	
Total Adjustments to Adjusted Gross Income	39,869.	39,836.	33.
Taxable Income	309,203.	308,097.	1,106.

Form 1116

Allocation of Itemized Deductions

NAME

& ARI PORTH

*** - **

	Total Itemized Deductions	Form 1116		
		Specifically U.S.	Specifically Foreign	Ratable
Medical/Dental				
Taxes	10,000.			10,000.
Interest - Not Including Investment Interest	29,121.	29,121.		
Investment Interest				
Contributions	745.	745.		
Casualty Losses				
Other Miscellaneous Deductions - Not Including Gambling Losses				
Gambling Losses				
Foreign Adjustment				
Total Itemized Deductions	39,866.	29,866.		10,000.

FORM 1040 CAPITAL GAIN DISTRIBUTIONS STATEMENT 1

NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
RAYMOND JAMES	1,024.	
TOTALS TO FORM 1040, LINE 7	1,024.	

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T [REDACTED]	169,578.	38,720.			9,932.	2,732.
S STATE OF FLORIDA	177,330.	23,534.			9,932.	2,652.
TOTALS	346,908.	62,254.			19,864.	5,384.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
RAYMOND JAMES	1,139.	748.
TOTAL INCLUDED IN FORM 1040, LINE 3A		748.

FORM 1040 TAX STATEMENT 4

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	60,849.
TOTAL TO FORM 1040, LINE 16	60,849.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 5

DESCRIPTION	AMOUNT
STATE OF FLORIDA	38,720.
	23,534.
TOTAL TO FORM 1040, LINE 25A	62,254.

SCHEDULE A	CONTRIBUTIONS OTHER THAN CASH OR CHECK	STATEMENT 6
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DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT
VARIOUS		495.		
SUBTOTALS		495.		
TOTAL TO SCHEDULE A, LINE 12				495.

SCHEDULE A	STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 7
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DESCRIPTION	AMOUNT
STATE SALES TAX	2,375.
LOCAL SALES TAX	397.
TOTAL TO SCHEDULE A, LINE 5A	2,772.

SCHEDULE A

GENERAL SALES TAX DEDUCTION WORKSHEET

STATEMENT 8

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	2,375.
	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.	
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
	POMPANO BEACH	
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.	397.
6A	ADD LINE 1 AND LINE 6.	2,772.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	2,772.
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.	2,772.

SCHEDULE 8812

CREDIT LIMIT WORKSHEET A

STATEMENT 9

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 60,849.
 2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:
 - SCHEDULE 3, LINE 1 17.
 - SCHEDULE 3, LINE 2
 - SCHEDULE 3, LINE 3
 - SCHEDULE 3, LINE 4
 - SCHEDULE 3, LINE 5B
 - SCHEDULE 3, LINE 6D
 - SCHEDULE 3, LINE 6F
 - SCHEDULE 3, LINE 6L
 - SCHEDULE 3, LINE 6M
 - ENTER THE TOTAL 17.
 3. SUBTRACT LINE 2 FROM LINE 1 60,832.
- COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:
1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:
 - A. MORTGAGE INTEREST CREDIT, FORM 8396
 - B. ADOPTION CREDIT, FORM 8839
 - C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I
 - D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859
 2. YOU ARE NOT FILING FORM 2555
 3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO
4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B. 0.
 5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13. 60,832.

FORM 8995

QUALIFIED REIT DIVIDENDS AND PTP INCOME

STATEMENT 10

NAME OF ENTITY/ACTIVITY

REIT DIVIDENDS

PTP INCOME

RAYMOND JAMES

13.

TOTAL TO FORM 8995, LINE 6

13.

FORM 1116

U.S. AND FOREIGN SOURCE INCOME SUMMARY
FOREIGN DIVIDEND INCOME

STATEMENT 11

DESCRIPTION

AMOUNT

RAYMOND JAMES

391.

RAYMOND JAMES

748.

TOTAL FOREIGN DIVIDEND INCOME

1,139.