

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/12/2024

General Information

Name: Ms Clarissa Elizabeth Harrell

CONFIDENTIAL

PID 245470

AGENCY INFORMATION

Organization	Suborganization	Title
State Attorney; 18Th Circuit	Employees	Assistant State Attorney

CANDIDATE FOR

Position	Agency Name	Position sought or held
County Judge	Brevard County	County Court Judge, Group 6

Net Worth

My Net Worth as of December 31, 2023 was \$ 54,957.00.

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 \$ 48,474.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Home I{REDACTED} (Ch. 119 protected address	\$ 615,272.00
Bank of America account	\$ 8,595.58
2022 Toyota RAV4 vehicle	\$ 30,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
PHH Mortgage	P.O. Box 24738, West Palm Beach, FL 33416	\$ 585,778.00
Capital One Auto Finance	8050 Old Dominion Parkway, Plano, TX 75024	\$ 30,221.00

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.

Clarissa Elizabeth Harrell

Digitally signed: 04/12/2024

Filed with COE: 04/12/2024

 CLARISSA HARRELL

 FL 329 

2023 INCOME TAX RETURN

		a Employee's social security number [REDACTED]		OMB No. 1545-0008	
b Employer identification number (EIN) 59-6001874		1 Wages, tips, other compensation 84108		2 Federal income tax withheld 6458	
c Employer's name, address, and ZIP code STATE OF FLORIDA 200 E GAINES STREET TALLAHASSEE FL 32399-0356		3 Social security wages 86778		4 Social security tax withheld 5380	
		5 Medicare wages and tips 86778		6 Medicare tax withheld 1258	
		7 Social security tips		8 Allocated tips	
d Control number		9 [REDACTED]		10 Dependent care benefits	
e Employee's first name and initial CLARISSA E		Last name HARRELL		Suff.	
[REDACTED]		11 Nonqualified plans		12a DD 21793	
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b	
		14 Other 125 2240		12c	
				12d	
f Employee's address and ZIP code		[REDACTED]			
15 State Employer's state ID number	16 State wages, tips, etc. 84108	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2023

Department of the Treasury—Internal Revenue Service

		a Employee's social security number [REDACTED]		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 [REDACTED]		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
[REDACTED]		11 Nonqualified plans		12a	
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		[REDACTED]			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 			1 Gross distribution		OMB No. 1545-0119 2023 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
			\$ 60471						
			2a Taxable amount						
			\$ 60471						
			2b Taxable amount not determined ☐		Total distribution ☐				
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld			
				\$		\$ 4009			
RECIPIENT'S name				5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
HARRELL				\$		\$			
Street address (including apt. no.)				7 Distribution code(s)		IRA/ SEP/ SIMPLE ☐		8 Other	
				7					
City or town, state or province, country, and ZIP or foreign postal code				9a Your percentage of total distribution		9b Total employee contributions			
FL 329						\$			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 FATCA filing requirement		14 State tax withheld		15 State/Payer's state no.	
\$		0		☐		\$		\$	
Account number (see instructions)		13 Date of payment		17 Local tax withheld		18 Name of locality		19 Local distribution	
				\$				\$	

Form **1099-R** (keep for your records)

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 			1 Gross distribution		OMB No. 1545-0119 2023 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
			\$						
			2a Taxable amount						
			\$						
			2b Taxable amount not determined ☐		Total distribution ☐				
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld			
				\$		\$			
RECIPIENT'S name				5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
				\$		\$			
Street address (including apt. no.)				7 Distribution code(s)		IRA/ SEP/ SIMPLE ☐		8 Other	
City or town, state or province, country, and ZIP or foreign postal code				9a Your percentage of total distribution		9b Total employee contributions			
						\$			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 FATCA filing requirement		14 State tax withheld		15 State/Payer's state no.	
\$				☐		\$		\$	
Account number (see instructions)		13 Date of payment		17 Local tax withheld		18 Name of locality		19 Local distribution	
				\$				\$	

Form **1099-R** (keep for your records)

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 See separate instructions.

Your first name and middle initial [REDACTED]		Last name HARRELL	Your social security number [REDACTED]
first name and middle initial CLARISSA E		Last name HARRELL	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]			Apt. no. [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State FL	ZIP code [REDACTED]
Foreign country name		Foreign province/state/county	Foreign postal code
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 ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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 instructions):	
				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income **1a** Total amount from Form(s) W-2, box 1 (see instructions) **1a** 84108

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

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

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

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

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

1g Wages from Form 8919, line 6 **1g**

1h Other earned income (see instructions) **1h**

1i Nontaxable combat pay election (see instructions) **1i**

1z Add lines 1a through 1h **1z** 84108

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.	2a Tax-exempt interest	2a	b Taxable interest	2b
	3a Qualified dividends	3a	b Ordinary dividends	3b
	4a IRA distributions	4a	b Taxable amount	4b
	5a Pensions and annuities	5a	b Taxable amount	5b 60471
	6a Social security benefits	6a 24408	b Taxable amount	6b 20747
	c If you elect to use the lump-sum election method, check here (see instructions)			☐

Standard Deduction See <i>Standard Deduction Chart</i> on the last page of this form.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7																			
	8	Additional income from Schedule 1, line 10	8	-16814																		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	148512																		
	10	Adjustments to income from Schedule 1, line 26	10																			
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	148512																		
	12	Standard deduction or itemized deductions (from Schedule A)	12	43806																		
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13																			
	14	Add lines 12 and 13	14	43806																		
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	104706																		
Tax and Credits	16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐ _____	16	13650																		
	17	Amount from Schedule 2, line 3	17																			
	18	Add lines 16 and 17	18	13650																		
	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	13650																		
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0																		
	24	Add lines 22 and 23. This is your total tax	24	13650																		
Payments	25	Federal income tax withheld from: <table border="1" data-bbox="1003 1104 1243 1276"> <tr> <th colspan="2">FORM 1099</th> </tr> <tr> <td>a</td> <td>Form(s) W-2</td> <td>25a</td> <td>6458</td> </tr> <tr> <td>b</td> <td>Form(s) 1099</td> <td>25b</td> <td>4009</td> </tr> <tr> <td>c</td> <td>Other forms (see instructions)</td> <td>25c</td> <td></td> </tr> <tr> <td>d</td> <td>Add lines 25a through 25c</td> <td>25d</td> <td>10467</td> </tr> </table>	FORM 1099		a	Form(s) W-2	25a	6458	b	Form(s) 1099	25b	4009	c	Other forms (see instructions)	25c		d	Add lines 25a through 25c	25d	10467	25d	10467
	FORM 1099																					
	a	Form(s) W-2	25a	6458																		
	b	Form(s) 1099	25b	4009																		
	c	Other forms (see instructions)	25c																			
	d	Add lines 25a through 25c	25d	10467																		
	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	10467																			

Refund 34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions.	b Routing number <u>X X X X X X X X X X</u> c Type: ☐ Checking ☐ Savings		
	d Account number <u>X X X X X X X X X X X X X X X X X X</u>		
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	3183
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	LAURA PENDERGAST	Phone no.	321-773-8188	Personal identification number (PIN)	

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

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	LAURA PENDERGAST		03/30/24	P00617416	
	Firm's name	SHARPE TAX SOLUTIONS			Phone no. 321-773-8188
	Firm's address	2194 HIGHWAY A1A STE 210 INDIAN HARBOUR BEACH FL 32937			Firm's EIN

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 1

IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Head of household	1	\$22,650
	2	24,500
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form **1040-SR** (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

CLARISSA HARRELL

Your social security number

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	-16814
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-16814

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

QNA

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	

Department of the Treasury
Internal Revenue Service

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

CLARISSA HARRELL

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

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

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 ☒
- b** State and local real estate taxes (see instructions)
- c** State and local personal property taxes
- d** Add lines 5a through 5c
- e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6** Other taxes. List type and amount:

- 7 Add lines 5e and 6

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

- b** Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address

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

- d Reserved for future use

- e Add lines 8a through 8c

- 9** Investment interest. Attach Form 4952 if required. See instructions

- 10 Add lines 8e and 9.

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

- 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 . . .

- 13 Carryover from prior year

- 14 Add lines 11 through 13 .

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.

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

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

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

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

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**

Name of proprietor HARRELL		Link: 7	Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) [REDACTED]		B Enter code from instructions 4 4 1 1 2 0	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.) [REDACTED]	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]			
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		☐	
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-2 and the "Statutory employee" box on that form was checked ☐	1	1596
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1596
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	1596
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	1596

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

8 Advertising	8	448	18 Office expense (see instructions)	18	449
9 Car and truck expenses (see instructions)	9	3684	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	2679
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	6575
15 Insurance (other than health)	15	947	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	18410	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-16814	27a Other expenses (from line 48)	27a	3628
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	-16814			
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.			32a ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

QNA

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	37
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) 01 / 01 /2019	
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 <u> </u>	b Commuting (see instructions) <u> </u>
c	Other <u> </u>	
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
47a	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.

BUSINESS USE OF PHONE	1250
BUSINESS USE OF INTERNET	965
UNIFORMS	268
MEMBERSHIP DUES	396
DETAILING	749
48 Total other expenses. Enter here and on line 27a	3628

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

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

OMB No. 1545-2294

2023Attachment
Sequence No. **55**

Name(s) shown on return

CLARISSA HARRELL

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or 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			-16814
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-16814
3	Qualified business net (loss) carryforward from the prior year	3	(25779)
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)	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	104706
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	104706
14	Income limitation. Multiply line 13 by 20% (0.20)	14	20941
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	(42593)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

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

Form **8995** (2023)

QNA

CLARISSA HARRELL

QNA

CLARISSA HARRELL
State and Local General Sales Tax Deduction
Worksheet—Line 5a

Keep for Your Records

TIP

Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- ☒ Lived in more than one state during 2023, or
- ☒ Had any nontaxable income in 2023.

Zip: State County City: Days Lived in: All

1. Enter your state general sales taxes from the 2023 Optional State Sales Tax Table 1. 1404

Next. 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?

☒ No. Enter -0-.

☐ Yes. Enter your base local general sales taxes from the 2023 Optional Local Sales Tax Tables.

2.

3. Did your locality impose a local general sales tax in 2023? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2023, see the instructions for line 3 of the worksheet

3. 1.0000

4. Did you enter -0- on line 2?

☐ No. Skip lines 4 and 5 and go to line 6.

☒ Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0

4. 6.0000

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. 0.1670

6. Did you enter -0- on line 2?

☐ No. Multiply line 2 by line 3.

☒ Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2023, see the instructions for line 6 of the worksheet.

6. 234

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet

7.

8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the box on that line

8. 1638

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records

**Before you begin:**

- ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2023, enter "D" to the right of the word "benefits" on line 6a. If you don't, you may get a math error notice from the IRS.
- ✓ Be sure you have read the *Exception* in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and RRB-1099 . Also enter this amount on Form 1040 or 1040-SR, line 6a	1.	<u>24408</u>
2.	Multiply line 1 by 50% (0.50)	2.	<u>12204</u>
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3.	<u>127765</u>
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a	4.	<u> </u>
5.	Combine lines 2, 3, and 4	5.	<u>139969</u>
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	6.	<u> </u>
7.	Is the amount on line 6 less than the amount on line 5?		
	☐ No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.		
	☒ Yes.		<u>139969</u>
8.	If you are:		
	Married filing jointly, enter \$32,000		
	• Single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2023, enter \$25,000		<u>32000</u>
	• Married filing separately and you lived with your spouse at any time in 2023, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17		
9.	Is the amount on line 8 less than the amount on line 7?		
	☐ No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2023, be sure you entered "D" to the right of the word "benefits" on line 6a.		
	☒ Yes. Subtract line 8 from line 7	9.	<u>107969</u>
10.	Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2023	10.	<u>12000</u>
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	<u>95969</u>
12.	Enter the smaller of line 9 or line 10	12.	<u>12000</u>
13.	Enter one-half of line 12	13.	<u>6000</u>
14.	Enter the smaller of line 2 or line 13	14.	<u>6000</u>
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	<u>81574</u>
16.	Add lines 14 and 15	16.	<u>87574</u>
17.	Multiply line 1 by 85% (0.85)	17.	<u>20747</u>
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b	18.	<u>20747</u>



If any of your benefits are taxable for 2023 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.