

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/07/2024

General Information

Name: Chief David Erle Vincent

CONFIDENTIAL

PID 288837

AGENCY INFORMATION

Organization	Suborganization	Title
Citrus County School Board	Employees	District Police Chief

CANDIDATE FOR

Position	Agency Name	Position sought or held
Sheriff	Citrus County Sheriff	Sheriff

Net Worth

My Net Worth as of May 26, 2024 was \$ 764,812.14.

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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 \$ 45,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Home	\$ 320,000.00
Florida Deferred Retirement Option Plan	\$ 332,988.89
Fidelity Contrafund	\$ 65,078.16
Nationwide Large Growth Stocks	\$ 47,439.02
USAA Savings Account	\$ 15,929.00
USAA Savings Account	\$ 14,976.00
2004 Triton LTS 220 - Boat	\$ 42,000.00
2015 Infiniti QX80	\$ 13,000.00
2012 Lincoln MKX	\$ 9,000.00
2013 VW Tiguan	\$ 3,000.00
1975 Harley Davidson	\$ 7,000.00
2005 Crestliner 1460 Boat	\$ 4,000.00
FMI Large Cap Fund - Institutional Class	\$ 3,231.83
Vanguard(R) LifeStrategy(R) Moderate Growth Fund	\$ 2,510.24

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
US bank and Mortgage	800 Nicollet Mall Minneapolis, MN 55402	\$ 115,341.00

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.

David Erle Vincent

Digitally signed: 06/02/2024

Filed with COE: 06/07/2024

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

David E

Last name

Vincent

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

Last name

Vincent

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

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)

Check only one box.

☐ 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):

If more than four dependents, see instruction and check here ☐

(1) First name

Last name

Vincent

Vincent

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instructions):

Child tax credit

Credit for other dependents

☐

☐

☐

☐

☐

☐

☐

☐

Income

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

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

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	144,743.
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	0.
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	144,743.
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
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	
8	Additional income from Schedule 1, line 10	8	1,339.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	146,082.
10	Adjustments to income from Schedule 1, line 26	10	95.
11	Subtract line 10 from line 9. This is your adjusted gross income	11	145,987.
12	Standard deduction or itemized deductions (from Schedule A)	12	27,700.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	249.
14	Add lines 12 and 13	14	27,949.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	118,038.

Attach Sch. B if required.

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.

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

Form **1040** (2023)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	16,583.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	16,583.
19	Child tax credit or credit for other dependents from Schedule 8812	19	1,000.
20	Amount from Schedule 3, line 8	20	1,726.
21	Add lines 19 and 20	21	2,726.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	13,857.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	189.
24	Add lines 22 and 23. This is your total tax	24	14,046.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	14,815.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	14,815.

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) No	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	1,151.
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	1,151.
33	Add lines 25d, 26, and 32. These are your total payments	33	15,966.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,920.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	1,920.

Direct deposit?
See instructions.

b	Routing number	☐ Savings
d	Account number	

36	Amount of line 34 you want applied to your 2024 estimated tax	36	
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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)
-----------------	-----------	--------------------------------------

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Police Chief	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		Spouse's occupation	
		Guidance Counselor	

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

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

Paid Preparer Use OnlyGo to www.irs.gov/Form1040 for instructions and the latest information.**BAA**REV 03/07/24 irs.ustcp.spForm **1040** (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

David E & Vincent

Your social security number

XXXXXXXXXX

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	1,339.
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	1,339.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	95.
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 8l 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	95.

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

David E [REDACTED] Vincent

Your social security number

[REDACTED]

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 |

Part II Other Taxes

- | | | | |
|-----------|---|-----------|------------|
| 4 | Self-employment tax. Attach Schedule SE | 4 | 189. |
| 5 | Social security and Medicare tax on unreported tip income.
Attach Form 4137 | 5 | [REDACTED] |
| 6 | Uncollected social security and Medicare tax on wages. Attach
Form 8919 | 6 | [REDACTED] |
| 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 | |
| 12 | Net investment income tax. Attach Form 8960 | 12 | |
| 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

Part II 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	189.

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

David E & Vincent

Your social security number

Part I Nonrefundable Credits

- | | | | |
|-----------|---|-----------|--------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 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 | 1,726. |
| 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 | 1,726. |

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	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 C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2023
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

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.

Name of proprietor

David E Vincent

Social security number (SSN)

XXXXXXXXXX

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

Law enforcement

B Enter code from instructions

9 9 9 0 0 0

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

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

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

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

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

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

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	1,339.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	1,339.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	1,339.
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	1,339.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		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	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		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		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	1,339.	27a	Other expenses (from line 48)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business:

Method Worksheet in the instructions to figure the amount to enter on line 30 ☐ Use the Simplified

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.

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.

Part III	Cost of Goods Sold (see instructions)
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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	
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36	Purchases less cost of items withdrawn for personal use	36
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37	Cost of labor. Do not include any amounts paid to yourself	37
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38	Materials and supplies	38
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39	Other costs	39
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40	Add lines 35 through 39	40	
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41	Inventory at end of year	41	
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42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42
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Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

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.

48	Total other expenses. Enter here and on line 27a	48	
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SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2023
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service

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

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

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

David E Vincent

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**
- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 1,339.
- 3** Combine lines 1a, 1b, and 2 **3** 1,339.
- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 1,237.
- Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.
- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**
- c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 1,237.

- 5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**
- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.
- 6** Add lines 4c and 5b **6** 1,237.

- 7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023 **7** 160,200

- 8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 **8a** 107,793.

- b** Unreported tips subject to social security tax from Form 4137, line 10 **8b**
- c** Wages subject to social security tax from Form 8919, line 10 **8c**
- d** Add lines 8a, 8b, and 8c **8d** 107,793.

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 52,407.

- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 153.

- 11** Multiply line 6 by 2.9% (0.029) **11** 36.

- 12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** **12** 189.

- 13** **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 95.

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

Schedule SE (Form 1040) 2023

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$9,840, **or (b)** your net farm profits² were less than \$7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children
and Other Dependents

OMB No. 1545-0074

2023

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.

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

David E [REDACTED] Vincent

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	145,987.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	145,987.
4	Number of qualifying children under age 17 with the required social security number	4	0
5	Multiply line 4 by \$2,000	5	
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	2
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	1,000.
8	Add lines 5 and 7	8	1,000.
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?	12	1,000.
☐ 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.			
13	Enter the amount from Credit Limit Worksheet A	13	14,857.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	1,000.

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.

BAA

REV 03/07/24 irs.ustc.gov

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	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
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	
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David E & Vincent

Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

Your social security number

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

- | | | | |
|---|---|---|----------|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | 2,877. |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 2 | 180,000. |
| 3 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 3 | 145,987. |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit | 4 | 34,013. |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 5 | 20,000. |
| 6 | If line 4 is:
• Equal to or more than line 5, enter 1.000 on line 6
• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | 1.000 |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐ | 7 | 2,877. |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. | 8 | 1,151. |

Part II Nonrefundable Education Credits

- | | | | |
|----|---|----|--------|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) | 9 | 1,726. |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | |
| 12 | Multiply line 11 by 20% (0.20) | 12 | |
| 13 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse | 13 | |
| 14 | Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead | 14 | |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse | 16 | |
| 17 | If line 15 is:
• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18
• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | |
| 19 | Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 | 19 | 1,726. |

Name(s) shown on return

Your social security number

David E [REDACTED] Vincent



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

Vincent

21 Student social security number (as shown on page 1 of your tax return)

[REDACTED]

22 Educational institution information (see instructions)

a. Name of first educational institution

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2023? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.

[REDACTED]

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2023? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?

☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.

☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2023? See instructions.

☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?

☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	1,609.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	0.
29 Multiply line 28 by 25% (0.25)	29	0.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	1,609.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Name(s) shown on return

Your social security number

David E & [REDACTED] Vincent

[REDACTED]



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

[REDACTED]
Vincent

21 Student social security number (as shown on page 1 of your tax return)

[REDACTED]

22 Educational institution information (see instructions)

a. Name of first educational institution

[REDACTED]

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

[REDACTED]

(2) Did the student receive Form 1098-T from this institution for 2023? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.

[REDACTED]

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2023? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3)**. You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?

☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.

☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2023? See instructions.

☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?

☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.



You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	1,268.
28	Subtract \$2,000 from line 27. If zero or less, enter -0-	28	0.
29	Multiply line 28 by 25% (0.25)	29	0.
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	1,268.

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

David E. [REDACTED] Vincent

Your taxpayer identification number

[REDACTED]

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.

	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	[REDACTED] Vincent	[REDACTED]	0.
ii	[REDACTED] Vincent	[REDACTED]	1,244.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 1,244.	
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 1,244.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	249.
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	249.
11	Taxable income before qualified business income deduction (see instructions)	11 118,287.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 118,287.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	23,657.
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	249.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 ()	0.
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17 ()	0.

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

REV 03/07/24 Initial copy

Form **8995** (2023)

1	Wages, tips, other comp.	36949.82	2	Federal income tax withheld	3469.55
3	Social security wages	38092.58	4	Social security tax withheld	2361.77
5	Medicare wages and tips	38092.58	6	Medicare tax withheld	552.38

Employer's name, address, and ZIP code



7	Social security tips		8	Allocated tips	
9			10	Dependent care benefits	

11	Nonqualified plans	12a	DD	6996.00
12b				

13	Statutory employee	Retirement plan	Third-party sick pay
		X	

14	FRS	1142.76	Employee's social security no.	
			Employer ID number (EIN)	59-6000546
			Control number	



Employee's name, address, and ZIP code

15	St. Employer's state ID number	16	State wages, tips, etc.	17	State income tax
	FL				

18	Local wages, tips, etc.	19	Local income tax	20	Locality name

Wage and Tax Statement **Copy B** **To Be Filed With Employee's** **FEDERAL Tax Return.** OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service **Form** **W-2** **2023**

1	Wages, tips, other comp.	36949.82	2	Federal income tax withheld	3469.55
3	Social security wages	38092.58	4	Social security tax withheld	2361.77
5	Medicare wages and tips	38092.58	6	Medicare tax withheld	552.38

Employer's name, address, and ZIP code



7	Social security tips		8	Allocated tips	
9			10	Dependent care benefits	

11	Nonqualified plans	12a	DD	6996.00
12b				

13	Statutory employee	Retirement plan	Third-party sick pay
		X	

14	FRS	1142.76	Employee's social security no.	
			Employer ID number (EIN)	59-6000546
			Control number	



Employee's name, address, and ZIP code

15	St. Employer's state ID number	16	State wages, tips, etc.	17	State income tax
	FL				

18	Local wages, tips, etc.	19	Local income tax	20	Locality name

Wage and Tax Statement **Copy C - For EMPLOYEE'S RECORDS** OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service **Form** **W-2** **2023**

1	Wages, tips, other comp.	36949.82	2	Federal income tax withheld	3469.55
3	Social security wages	38092.58	4	Social security tax withheld	2361.77
5	Medicare wages and tips	38092.58	6	Medicare tax withheld	552.38

Employer's name, address, and ZIP code



7	Social security tips		8	Allocated tips	
9			10	Dependent care benefits	

11	Nonqualified plans	12a	DD	6996.00
12b				

13	Statutory employee	Retirement plan	Third-party sick pay
		X	

14	FRS	1142.76	Employee's social security no.	
			Employer ID number (EIN)	59-6000546
			Control number	



Employee's name, address, and ZIP code

15	St. Employer's state ID number	16	State wages, tips, etc.	17	State income tax
	FL				

18	Local wages, tips, etc.	19	Local income tax	20	Locality name

Wage and Tax Statement **Copy 2** **To Be Filed With Employee's State,** **City, or Local Income Tax Return** OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service **Form** **W-2** **2023**

Instructions for Employee

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 3. You may be required to report this amount on Form 8859. See the Form 1040 instructions to determine if you are required to complete Form 8859.

Box 4. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan. This amount is also included in box 1. See Form 2441.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and CC) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,000 for section 403(b) plans). If you qualify for the 15-year rule explained in Pub. 571, Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$5,500 for section 401(k)(1) and 408(a) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

Note: If a year follows code D through H, S, Y, AA, BB, or CC, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5).

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(a)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable).

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

1	Wages, tips, other comp.	36949.82	2	Federal income tax withheld	3469.55
3	Social security wages	38092.58	4	Social security tax withheld	2361.77
5	Medicare wages and tips	38092.58	6	Medicare tax withheld	552.38

Employer's name, address, and ZIP code



7	Social security tips		8	Allocated tips	
9			10	Dependent care benefits	

11	Nonqualified plans	12a	DD	6996.00
12b				

13	Statutory employee	Retirement plan	Third-party sick pay
		X	

14	FRS	1142.76	Employee's social security no.	
			Employer ID number (EIN)	59-6000546
			Control number	



Employee's name, address, and ZIP code

15	St. Employer's state ID number	16	State wages, tips, etc.	17	State income tax
	FL				

18	Local wages, tips, etc.	19	Local income tax	20	Locality name

Wage and Tax Statement **Copy 2** **To Be Filed With Employee's State,** **City, or Local Income Tax Return** OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service **Form** **W-2** **2023**

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8880.

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 403(b) plan.

DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 83(i).

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation. The 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you have information for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income limits and more information. Visit www.irs.gov/efrc. See also Pub. 595. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at www.ssa.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,332.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$4,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the instructions for Form 843.

107793.09	11344.98
1 Wages, tips, other comp.	2 Federal income tax withheld
107793.09	6683.21
3 Social security wages	4 Social security tax withheld
107793.09	1562.93
5 Medicare wages and tips	6 Medicare tax withheld

Employer's name, address, and ZIP code



7 Social security tips	8 Allocated tips
9	10 Dependent care benefits

11 Nonqualified plans	12a DD	12362.58
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13 Statutory employee	Retirement plan	Third-party sick pay
	X	

14 Employee's social security no.

Employer ID number (EIN)

59-6000546

Control number

DAVID E VINCENT



Employer's name, address, and ZIP code

15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
FL		

18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Copy B

This information is being furnished to the IRS.

Form W-2 2023

To Be Filed With Employee's
FEDERAL Tax Return.

OMB No. 1545-0048 Department of the Treasury - Internal Revenue Service

107793.09	11344.98
1 Wages, tips, other comp.	2 Federal income tax withheld
107793.09	6683.21
3 Social security wages	4 Social security tax withheld
107793.09	1562.93
5 Medicare wages and tips	6 Medicare tax withheld

Employer's name, address, and ZIP code



7 Social security tips	8 Allocated tips
9	10 Dependent care benefits

11 Nonqualified plans	12a DD	12362.58
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13 Statutory employee	Retirement plan	Third-party sick pay
	X	

14 Employee's social security no.

Employer ID number (EIN)

59-6000546

Control number

DAVID E VINCENT



Employer's name, address, and ZIP code

15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
FL		

18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS

This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Form W-2 2023

OMB No. 1545-0048 Department of the Treasury - Internal Revenue Service

107793.09	11344.98
1 Wages, tips, other comp.	2 Federal income tax withheld
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5 Medicare wages and tips	6 Medicare tax withheld

Employer's name, address, and ZIP code



7 Social security tips	8 Allocated tips
9	10 Dependent care benefits

11 Nonqualified plans	12a DD	12362.58
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13 Statutory employee	Retirement plan	Third-party sick pay
	X	

14 Employee's social security no.

Employer ID number (EIN)

59-6000546

Control number

DAVID E VINCENT



Employer's name, address, and ZIP code

15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
FL		

18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Copy 2

To Be Filed With Employee's State,
City, or Local Income Tax Return

OMB No. 1545-0048 Department of the Treasury - Internal Revenue Service

Instructions for Employee

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 3. You may be required to report this amount on Form 8859. See the Form 1040 instructions to determine if you are required to complete Form 8859.

Box 4. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year; your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and CC) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,000 for section 403(b) plans if you qualify for the 10% rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k)(1) and 408(a) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

Note: If a year follows code D through H, S, Y, AA, BB, or CC, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-EZ. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-EZ. See the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5).

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(a)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable).

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

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Employer's name, address, and ZIP code



7 Social security tips	8 Allocated tips
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11 Nonqualified plans	12a DD	12362.58
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13 Statutory employee	Retirement plan	Third-party sick pay
	X	

14 Employee's social security no.

Employer ID number (EIN)

59-6000546

Control number

DAVID E VINCENT



Employer's name, address, and ZIP code

15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
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18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Copy 2

To Be Filed With Employee's State,
City, or Local Income Tax Return

OMB No. 1545-0048 Department of the Treasury - Internal Revenue Service

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8880.

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 403(b) plan.

CC—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement.

GG—Income from qualified equity grants under section 83(i).

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, health insurance premiums, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation. The 1% tax, Tier 2 tax, Medicare tax, and Additional Medicare tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

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Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income limits and more information. Visit www.irs.gov/eflc. See also Pub. 595. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at www.ssa.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code CC, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,332.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$6,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the instructions for Form 843.